ACCOUNTABILITY MATTERS

Enacting accountability in a profession’s web of relations

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Enacting accountability in a profession’s web of relations

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“I think the professional association does not realize what [the implementation of an accountability system in the form of a quality register] does to our collegial feeling. What it entails to voluntarily differentiate yourself from your colleagues. To assume that others who are not registered in the [accountability] system will not deliver quality. The biggest resistance stems from this unpleasant gut feeling. To begin with, we are colleagues, not competitors, so do not force us to take that position.”

(LinkedIn: topic, Veterinarian).

Chapter 1

GENERAL INTRODUCTION

Historically, professionals were regarded as the trustworthy agents or moral custodians of their disciplines, whose actions stemmed from their calling (Freidson, 2001; Von Weltzien Hoivik, 2002). However, several developments have led to a loss of public trust in the “ability of professions to regulate the behavior of their own members” (Lunt, 2008, p. 86). This loss of public trust has recently been fueled by at least three trends (Lunt, 2008). First, clients are better informed and educated and due to the internet have better access to information and knowledge that used to be strictly the preserve of professionals. Second, due to increased media attention, the public is also more aware of cases of professional misconduct. Third, the economic crisis has encouraged governmental bodies to focus more on the efficiency and effectiveness of services provided by professionals (Lunt, 2008). Whereas previously a reliance on professional credentials seemed to be sufficient, nowadays professionals are subject to increased pressure to account for the quality of their working practices by making these transparent to (distant) others (Evett, 2011; Shearer, 2002).

A profession is regarded as a specific type of occupation that is characterized by (1) abstract, specialist knowledge, (2) autonomy, (3) authority over clients and subordinate occupational groups and (4) a certain degree of altruism (Hodson & Sullivan, 2012, p. 260). Professionals are regarded as having a vocation for society that involves achieving a particular societal value – for example health (von Weltzien Hoivik, 2002). Society, in turn, responds with respect and acknowledgement, which provide the status and autonomy that professionals need to deliver their services (Freidson, 2001; von Weltzien Hoivik, 2002). Professions and professionals have traditionally enjoyed considerable autonomy and freedom from external control, both in the governance of professions as well as in professional work practices (Abbott, 1988; Freidson, 2001; Larson, 1977). Professionals have also relied on credentials to demonstrate their specialist knowledge and membership of their profession (Anteby, Chan, & DiBenigno, 2016; Freidson, 2001). The ‘professionalism discourse’ enables actors, such as clients, regulators and academics, to talk about ‘professions’ and informs actors about what they can expect in terms of professional behavior. Moreover, it enables professions and professionals to legitimize their practices (Fournier, 1999; Thomas & Hewitt, 2011).

The professionalism discourse was, traditionally, related to the autonomy of professionals and trust in professional behavior (Abbott, 1988; Freidson, 2001). Over recent decades, however, the discourse of professionalism has shifted “from notions of partnership, collegiality, discretion and trust to increasing levels of managerialism, bureaucracy, standardization, assessment and performance review” (Evett, 2011, p. 407). This trend is also
reflected in the fact that professionals are increasingly confronted with various trends in their professions that require organized responses (Postma, Oldenhof, & Putters, 2015; Scott, 2008). These trends include the rise of ‘big’ professional service firms, increasing specialization, technological advances, changing working conditions, and multi-problem cases (Muzio & Kirkpatrick, 2011; Noordegraaf, 2007; Postma et al., 2015). Since most professional activities currently take place in organizational settings, professionals are increasingly challenged to organize for quality and demonstrate the rationale of their actions (Noordegraaf, 2011, 2015; Schott, Van Kleef, & Noordegraaf, 2015; Shearer, 2002). This increased pressure to account for the quality of professional work and the greater regulation of professional practices is also referred to as ‘the accountability turn’ in professionalism (Ramirez, 2013; Thornton, Jones, & Kury, 2005).

When we speak of accountability, we refer to “the giving and demanding of reasons for conduct” (Roberts & Scapens, 1985, p.447). Accountability involves social interaction or exchange; and it implies rights of authority (Mulgan, 2000). A narrower definition of accountability is: “a relationship between an actor and a forum, in which the actor has an obligation to explain and to justify his or her conduct, the forum can pose questions and pass judgment, and the actor my face consequences” (Bovens, 2007, p. 450). Hitherto, accountability has mainly been discussed theoretically in terms of its content, such as the underlying ethical considerations of accountability (e.g., McKernan, 2012), forms of accountability (e.g., Sinclair, 1995), and the different dimensions of accountability (e.g., Koppell, 2005). Moreover, scholars on accountability usually focus on the use of accountability instruments within multiple relationships by taking an instrumental perspective towards accountability: as a means of controlling professional behavior (e.g., Bovens, 2007; Merchant & Otley, 2006; Mulgan, 2000). The emphasis is placed on ex-post accountability to evaluate professional conduct retrospectively, to address outcomes and assess consequences in cases of misconduct (Acar, Guo & Yang, 2008; Dubnick & Frederickson, 2011; Heidelberg, 2015). Accountability is now usually linked to the means of how actors’ behavior is made auditable for external parties after the fact (Sauder & Espeland, 2009), and thus how accountability serves as a means of governing professional conduct at a distance (Miller & Rose, 2008; Thornton, 2005; Bovens, 2007). A great deal of attention has been paid to instrumental systems of accountability, such as audits, quality measurements and rankings to make professional conduct transparent (Power, 1997).

However, such an instrumental, representational perspective on accountability focuses on the evaluation and control of actors’ practices from the outside, rather than on how accountability is enacted within (professional) practices (Barad, 2007; Ezzamel, Robson, Stapleton, & McLean, 2007; Fenwick, 2014; Hultin & Mähring, 2016; Neyland & Woolgar, 2002). The dominant retrospective approach to accountability leaves little room for theories of ‘accountability in action’ or proactive accountability strategies on the part of professionals themselves (Acar, Guo & Yang, 2008). Accountability scholars who do call for a focus on ‘accountability in action’ argue that there are limits to attempts to regulate and measure professional accountability (Muzio, 2009; Roberts, 2009). They argue that the general aim of making professional practices transparent by means of accountability systems is based on the ‘fantasy of total control’ (O’Neill, 2002; Roberts, 2009), since complete transparency is both impossible and undesirable (Butler, 2005; Messner, 2009; Roberts, 2009).

In order to gain a deeper understanding of how professional accountability is enacted in practice, this dissertation moves beyond an instrumental, representational understanding of professional accountability (e.g., Power, 1997; Mills et al., 2018), which assumes a seamless and unproblematic collision between prescriptions-descriptions and reality. Instead, this dissertation zooms in on how professional accountability is performed in action with an emphasis on practices, doings and actions, regardless of how professional accountability is supposed to function as a control mechanism by means of systems or discourse (Vosselman, 2016).

In this dissertation, I adopt a theoretical framework that combines a practice-based approach to accountability with sociology of professions literature. In this section, I will first introduce the practice-based approach to accountability and elaborate on the theoretical approach of my dissertation. Then I will address three lines of inquiry that stem from questions still unanswered by current literature regarding how professional accountability is enacted. After that, I will present my central research question and the specific research questions which
are related to the three lines of inquiry. I will then describe the research context in which these questions have been empirically investigated, and briefly elaborate on the research design. Finally, I will present a short overview of the structure of this dissertation.

**A practice-based approach to professional accountability**

In order to advance our understanding of professional accountability in action (Fenwick, 2014; Garfinkel, 1967; Neyland & Woolgar, 2002), I adopt a practice-based approach to the study of professional accountability. Although there is no unified practice approach in social sciences, scholars of contemporary practice identify common themes (Nicolini, 2012; Schatzki, Knorr-Cetina, & Von Savigny, 2001). A core assumption is that organizations, and in this particular case a profession, need to be considered as both the sites of and the results of professional practices. Practice-based approaches emphasize that social life is an ongoing accomplishment that emerges from people’s recurrent actions (Feldman & Orlikowski, 2011; Nicolini, 2012). Practices are “not only recurrent patterns of action, but also recurrent patterns of socially sustained action” (Gherardi, 2009b, p. 536). Moreover, practice-based approaches depict the world in relational terms, taking actions, interactions and negotiations between actors as their core level of analysis and seeing tensions as part of everyday work activities (Gherardi, 2009a; Jarzabkowski, Matthiesen, & Van de Ven, 2009). Scholars adopting such an approach depict the world as being composed by interconnected bundles of activities and practices and they reject the notion that there is a fundamental distinction between micro and macro phenomena (Nicolini, 2012; Reckwitz, 2002). According to practice scholars, large-scale social phenomena, such as the organization of professional accountability at the level of the profession, are also composed of a set of practices and interactions at the micro-level. Conversely, small-scale phenomena, such as professionals’ individual accountability practices, relate to larger social phenomena as individual practices are affected by an actor’s interpretation of signals arising from their environment, and the broader context. As a result, these scholars do not draw a sharp distinction between individuals and the macro level of the environment, despite their acknowledgement of field-level phenomena (Chia & Holt, 2006; Schatzki, 2012; Seidl & Whittington, 2014). As Schatzki (2012, p. 8) puts it: “All social phenomena [small and large] share the same basic ingredients – practices, arrangements, and relations among them – and composition.”

Adopting a practice-based approach in order to study professional accountability can produce multiple lines of inquiry. In the next section, I will elaborate on three lines of inquiry which can, together, enhance our understanding of the normative intentions behind professional accountability and the way it is performed in practice.

**Professional accountability and strategizing practices**

The first line of inquiry relates to the question of how actors in a profession’s field respond to increased demands for professional accountability and work to (re)define accountability standards. Adopting a practice-based approach enables me to focus on the activities involved in organizing for professional accountability at the level of the professional field.

Professional fields are characterized by structured similarities, such as institutionalized practices of education, accreditation, soliciting clients and managing professional employees (Abbott, 1988; Lawrence, 2004). Fields “present themselves synchronically as structured spaces of positions (or posts) whose properties depend on their positions within these spaces” (Bourdieu, 1993, p. 72). Several empirical studies have pointed to the central role of professional associations in developing and implementing an accountability system in order to maintain professional power (Ramirez, 2013; Scott, 2008). Organizing for accountability is regarded as a specific type of a profession’s ‘professionalization process’: the process of adopting new practices and embedding new professional standards in professions so that professions can consolidate their power and legitimacy (e.g., Adler & Kwon, 2013; Evetts, 2013; Muzio et al., 2013; Muzio & Kirkpatrick, 2011; Suddaby & Viale, 2011). Scholars have acknowledged that this professionalization process is dependent on interactions with other actors in the professional field, such as large organizations and governmental bodies (Muzio et al., 2013; Yang, 2011). Professional actors need to collaborate beyond their boundaries because external relationships are more important and widespread than before (Adler, Kwon, & Heckscher, 2008; Grant & Parker, 2009). Within the sociology of professions literature, there have been increasing calls to examine the dynamic, unfolding collaborative relationships between occupations (such as professions) and the broader, complex web of stakeholders: the actors of the professional field (Antebay et al., 2016; Emirbayer, 1997). There is an emphasis on the question of how professional actors collaborate with other actors to perform interdependent work or collectively expand the profession’s influence (see Antebay et al., 2016). In sociology of professions literature, several scholars have addressed how a profession exchanges resources and commitments with other institutional actors in order to establish or maintain their position, economic interests and autonomy (e.g., Suddaby & Viale, 2011; Currie et al., 2012). However, the way in which professional accountability instruments provide the interface for these exchanges and affect the relationships with other actors in a professional field as well as between professionals,
has so far been underexplored. Additionally, those scholars who do focus on relationships between professions and field actors have implicitly assumed that the profession is one homogenous entity and neglected the fact that organizing for professional accountability also needs to reflect the interests of members within that profession (Fenwick, 2016). Organizing for professional accountability, as a specific type of professionalization process, thus depends on the interplay of both intra-professional as well as inter-professional dynamics. Within these intra-professional dynamics, it is relevant to focus on internal strategizing activities (such as the conscious activities of a professional association to work towards certain strategic goals), since such activities can provide impetus and direction within the profession. Simultaneously, within inter-professional dynamics it is relevant to focus on external strategizing activities, because such activities may influence and impact on the profession’s network of external relationships. This dissertation investigates the professionalization process of one particular profession through the development of an accountability system, and how this is characterized and affected by both intra- and inter-professional dynamics.

**Professional accountability and discursive professionalization practices**

The second line of inquiry relates to the question of how the transition in the macro discourse on professionalism fuels local discourses on professionalization within a profession. As described previously, the discourse of professionalism has been shifting away from traditional notions of professionalism (notions of partnership, collegiality, discretion and trust) and toward increased levels of managerialism, bureaucracy, standardization, assessment and performance reviews (Evetts, 2011). The adoption of a practice-based approach has enabled me to examine how professionals themselves negotiate professionalization and professional accountability as part of that process within the profession. In particular, focusing on professionals’ discursive activities enabled me to examine the emergent and negotiated nature of professions (Thomas & Hewitt, 2011; Ybema et al., 2009), and to show how professionals themselves use elements that stem from the changing discourse of professionalism, as ‘a discursive resource’ (Brown & Coupland, 2015) to engage in professionalization processes – or not.

Several studies have already shown that changes of discourse do not always lead to perfectly disciplined professionals (Alvesson & Willmott, 2002; Fleming & Spicer, 2003; Knights & Clarke, 2013; Thornborrow & Brown, 2009). Instead, professionals ‘agentially play’ with broader discourses (Brown & Coupland, 2015) and, in doing so, create some leeway to craft the desired versions of themselves (Knights & Clarke, 2013). Focusing on professionals’ interpretations and representations of their professional identity in local discourses is therefore relevant because it enables scholars to account for the dynamics and outcomes of professional change processes (Coupland & Brown, 2012; Ybema et al., 2009). But despite acknowledgement of the fact that professionals may draw on the macro discourse on professionalism in different ways (e.g., Evetts, 2013; Fenwick, 2016), we still lack a detailed understanding of how professionals use the changing professionalism discourse to negotiate professionalization within their profession. This dissertation investigates how professionals draw on the changing discourse of professionalism and how they (re)negotiate the professionalization of their profession by interpreting their professional identity.

**Professional accountability and professionals’ daily work practices**

The third line of inquiry relates to the question of how professional accountability is intertwined with professionals’ daily work practices. The adoption of a practice-based approach to the study of professional accountability enabled me to examine how professional accountability emerges from, and is enacted within, professionals’ daily work practices.

In this dissertation, I assume that regulatory accountability practices stemming from accountability systems cannot be isolated from *in situ* professional accountability practices. Instead, accountability systems bring together particular aims, knowledge and practices and are powerful forces that affect professional thinking, acting, engaging with other actors and becoming ‘responsible’ (Fenwick, 2016). The specification of professional accountability then becomes performative within professional work practices because it affects how professionals justify or account for the ways they fulfill their responsibilities (Mansouri & Rowney, 2014). As a result, accountability instruments, as part of the broader accountability system, do not measure unobtrusively from a distance, but are enacted within situated professional practices (Keevers et al., 2012; Neyland & Woolgar, 2002). In a recent study, Keevers et al (2012) illustrated that accountability instruments and tools, which simplify and standardize information, not only make information accessible to a wider public audience, but also tame and unravel situated and emergent activities at the organizational level. For example, accountability instruments very subtly make particular situated information seem less important because it is not included in ‘results-based accountability’ standards. Keevers et al. (2012) revealed the performative consequences of accountability instruments; however, more detailed knowledge is needed regarding how professional practices and regulative control practices intersect, and the significant role that an individual professional at such a crossing point plays. This dissertation addresses these gaps and contributes to literature on accountability by investigating the
enactment of accountability within professional practices and examining how these in-situ accountability practices do or do not coincide with regulative control practices.

**RESEARCH QUESTION**

The objective of this dissertation is to contribute to our understanding of the alignment between the normative intentions behind professional accountability and the way it is enacted in practice. This will be done by answering the following central research question:

*How is professional accountability negotiated and enacted within a profession and its professional field and how does it affect professional practices?*

In this dissertation, I aim to improve our understanding of as-yet under-researched professional accountability practices. The three empirical studies approach professional accountability from distinct angles, and focus on different practices and distinct tensions. Figure 1.1 shows an overview of the chapters in this dissertation.

The combination of the three empirical studies has enabled me to further improve our understanding of the alignment between the normative control intentions behind accountability and the way that accountability is enacted in practice. To achieve this, I focused on three secondary research questions.

The first question is: *how does a profession deal with intra-professional and inter-professional dynamics and what role does an accountability system play in this?* This question is the focus of Chapter 2. Although accountability systems are regarded as a solution for maintaining professional power (Ramirez, 2013; Scott, 2008), the development of an accountability system from the initial phase has remained under-examined in literature on professions and accountability to date. Often, accountability systems are already in place, and research focuses on their effectiveness and how they could be improved. However, what is still lacking is a detailed understanding of how the development of an accountability system provides the momentum and interface for exchanges and affects relationships with internal stakeholders (professionals) and external stakeholders (actors that are part of the professional field). Adopting a practice-based perspective to accountability raises the question of how accountability systems are developed and how the implementation of an accountability system unfolds: who initiates them and why? Who is involved in refining the accountability system once it has been put in place? How does the involvement of actors inside and outside the profession affect how the instrument is developed and whether it ‘functions’ as intended?

So far, literature on professions and professional accountability often assumes that a profession is a homogenous entity and focuses on the question how and why professions are successful in maintaining their position within a professional field (e.g., Currie et al., 2012; Levay & Waks, 2009). Despite reminders that professions are less homogenous as often assumed (Greenwood, Suddaby & Hinings, 2002), studies have generally overlooked the internal turmoil that can occur within professions in the aftermath of increased professional accountability and how they deal with changes in the professionalism discourse due to this ‘accountability turn’. What is still lacking is a detailed understanding of how professionals themselves use the changing professionalism discourse to negotiate the professionalization of the profession. How does this affect professionals’ willingness to participate in professionalization? To understand intra-professional dynamics – the tensions between professionals – and the negotiated nature of a profession in greater depth, I focus on professionals’ discursive activities (Thomas & Hewitt, 2011; Ybema et al., 2009) and in particular on professionals’ portrayal of their identities, since this enables me to account for the dynamics in change processes (Coupland & Brown, 2012; Ybema et al., 2009). In Chapter 3, therefore, I ask: *how do professionals draw on the changing*
In Chapter 4, I explore how professional accountability emerges and is enacted in professional practices. Several scholars on accountability have argued that accountability instruments do not measure unobtrusively from a distance, but are enacted within situated professional practices (Keevers et al., 2012; Neyland & Woolgar, 2002). What is still missing is detailed insight into how professional and regulative practices intersect, create tensions in and collide with professionals’ daily work practices, and how – ultimately – the professional is responsible for ensuring that professional and regulative accountability practices are aligned. Questions that have yet to be answered include: how do accountability instruments coincide with and affect individual professional practices? How do they become entangled in daily routines? How do they interfere with the existing ways in which professionals account for their conduct? And how are relationships with others affected? In this chapter, I therefore focus on professionals’ daily practices and ask: how is accountability enacted within professionals’ daily practices, and how do such accountability practices coincide with regulative control practices?

RESEARCH CONTEXT

The empirical setting within which I chose to study professional accountability was the veterinary profession in the Netherlands. The veterinary profession in the Netherlands provides an illustrative example of a service profession where the need to organize for and give an account of the quality of veterinary conduct increased over time.

There is only one educational program in the Netherlands for veterinarians, which is taught at the University of Utrecht. It is a three-year Bachelor’s degree followed by a three-year Master’s program (University of Utrecht, Faculty of Veterinary Medicine, n.d.). Veterinarians in the Netherlands practice veterinary medicine on farm animals, horses and/or pets. Under Dutch law, only veterinarians are allowed to practice veterinary medicine and to prescribe, sell and administer veterinary drugs. They play an important role in monitoring animal health and well-being, but also in safeguarding public health. There are around 4,500 veterinarians in the Netherlands and approximately 1,200 practices operating in one or more locations. Seventy percent of veterinarians practice veterinary medicine, while the other 30% work for pharmaceutical companies, governmental institutions or at the University of Utrecht. Of those who practice as veterinarians, half work in a practice specializing in pets, while the other half specialize in treating cattle, pigs and other farm animals. Approximately 60% of veterinarians in the Netherlands are women (Policy document professional Association, 2014), and half are self-employed, while the other half work in small practices. Because of this, most professionals are not subject to or affected by organizational bureaucracies or managerialism; rather, they rely much more on internalized professional norms and values. The latter are acquired during their education and are maintained and upheld by an institution such as a professional association, as well as through accreditation systems and feedback from peers.

At the time of my research, the Dutch Veterinary Association, the official association for Dutch Veterinarians since August 27th 1862 (De Groot & De Ruijter, 2004), was facing increasing demands for greater accountability and increased regulation of professional practices. In 2011, the veterinary profession in the Netherlands became the focus of intense scrutiny by both the media and the government. In April 2011, a media article was published in a Dutch newspaper which criticized veterinarians for prescribing excessive antibiotics. Antibiotics had been routinely prescribed to livestock in the cattle industry and were subsequently ending up in the food chain, resulting in antibiotic resistance in humans (Geenen, Koene, Blaak, Havelaar, & van de Giesen, 2001). Veterinarians were publicly accused of being mainly concerned with “economic interests instead of being interested in public health” and of having a “perverse” business model (Dohmen, 2011). The fact that some veterinarians were also shareholders in the pharmaceutical organizations that were supplying the antibiotics further damaged the reputation of the profession. In response to the negative media attention, the Minister of Economic Affairs threatened to end the right of veterinarians to sell veterinary medication if the veterinary profession was unable to improve its self-regulation regarding the prescription of antibiotics (Bleker & Schippers, 2011). At the same time, the Dutch government announced that it would impose a new law with effect from 1 March 2014, known as the ‘By Veterinarian Only’ law, according to which antibiotic veterinary medicine, ‘in accordance with article 2.17, first paragraph, can only be administered and applied by a veterinarian’ (Dijksma, 2013, p.1). The Minister and the Dutch Veterinary Association (which I will henceforth refer to as the Association) together with partners in the meat industry and representatives of Dutch cattle breeders, agreed to reduce the use of antibiotics by 50% by 2013, and an Authority for Veterinary Medicine was established to control the use of antibiotics on an annual basis and report to the government. In order to maintain the right of veterinarians to run an apothecary, the Association promised to improve its accountability regarding standards of professional conduct. This resulted in two (professionalization) processes initiated by the Association. First, the veterinary profession would support the development of guidelines for the prescription of antibiotics, which would form the basis for a ‘By Veterinarian Only’ law. The guidelines also
legally required veterinarians to register with an independent body controlled by the Dutch Ministry of Public Health. They had to keep a record of the amount and type of antibiotics being prescribed and administered, which would be checked by the Authority for Veterinary Medicine, and any violations of the permitted amounts would be punishable by the Dutch Food and Consumer Product Safety Authority. An independent body, the Corporation of Certified Veterinarians (CCV), was established; for this purpose, sector-specific Boards of Stakeholders and specified Quality Registers were implemented over a period of five years starting in 2011 (e.g. the Register for Certified Cattle Veterinarians). Under the ‘By Veterinarian Only’ law, cattle farmers were obliged to work only with CCV-certified veterinarians, and both farmers and veterinarians had to account for the amount of antibiotics prescribed and administered in the register mentioned above. The ‘By Veterinarian Only’ law took effect in March 2014 and quickly helped to reduce prescriptions of antibiotics by 58.4% compared to six years earlier (Policy document Professional Association, March 2016). Secondly, the Association announced the implementation of a quality Register, and required veterinarians to complete accredited refresher courses, which the Association provided itself, in order to be included in the “Central Quality Register for Veterinarians” (henceforth: ‘CQRV’). Those added to the quality register were obliged to acquire a minimum number of points within five years by participating in formal refresher courses in veterinary medicine and informal refresher courses (at least 30%), consisting of peer-consultation sessions, self-reflection reports or participation in the development of veterinary guidelines. While these guidelines became legally applicable to all veterinarians in the Netherlands (By Vet Only law, March 2014) over a period of three years (2011-2013), membership of the Association and inclusion in the CQRV remained voluntary.

As illustrated by other empirical studies, systems of accountability are a common phenomenon in other professions, such as healthcare, accounting and education (e.g., Currie, Lockett, Finn, Martin, & Waring, 2012; Ezzamel, Robson, & Stapleton, 2012). This case is also unique as the Association only recently (January 2013) launched an accountability system in the form of a quality register. The case therefore provided me with the opportunity to observe the development of an accountability system from its initial phase.

Additionally, studies that examine how accountability is enacted by professionals have often focused on accountability within professional organizations (Ahrens & Chapman, 2002; Ezzamel et al., 2007; Keevers et al., 2012; Neyland & Woolgar, 2002). Veterinarians in the Netherlands, however, usually work in small partnerships and/or are self-employed. Due to the absence of organizational structures, accountability practices may therefore be more dependent on horizontal relationships, such as professional-client relations or relations between professionals (within the profession). To date, such professions (e.g., architects, dentists) have been under-researched within the literature on professions and accountability. The veterinary profession therefore provided a unique case to examine how accountability is enacted in daily practices in other relationships apart from the relationship between professionals and their organizations.

**RESEARCH DESIGN**

For my research, I used an interpretative approach to track the process by which meaning is created (Yanow & Ybema, 2009). The application of an interpretative approach is relevant in the study of practices because interpretative researchers focus closely on the ways in which actors make sense of, negotiate, or apply meaning to practices (Suddaby & Greenwood, 2009). Moreover, interpretative researchers do not enter the field with formal hypotheses to test those hypotheses against reality in the field; rather, they enter the field in an abductive mode of inquiry with open questions, or a sense of tension between expectations and prior observations (Yanow, 2003; Yanow & Schwartz-Shea, 2015). Understanding and concepts are allowed to emerge from the data as the research progresses (Yanow & Schwartz-Shea, 2015). As such, an interpretative approach was suitable for my research as it is explorative in nature and enabled me to focus on how professional actors negotiate and give meaning to practices of professional accountability (Gherardi, 2012; Gherardi & Nicolini, 2002).

As is customary in interpretative studies, the dataset of this dissertation is based on multiple data methods and multiple stages of data collection (Yanow & Schwartz-Shea, 2015).
Because I was aiming to explain how professional accountability is enacted within a profession’s web of relations, I needed detailed data on meanings, behaviors and feelings from various actors, which meant that qualitative data sources would be the most useful (Langley, 1999). Specifically, I made use of five complementary data sources: (1) documents and archival data; (2) interviews; (3) focus groups; (4) non-participatory (video) observations; and (5) reflection sessions to reflect on the video observations with veterinarians who had expressed a willingness to reflect on their own behavior and discuss the preliminary findings. Table 1.1 provides an overview of which data was used for each chapter.

Table 1.1 Overview of used data sources in the dissertation

<table>
<thead>
<tr>
<th>Data sources</th>
<th>Number</th>
<th>Period</th>
<th>Chapter 1</th>
<th>Chapter 2</th>
<th>Chapter 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>Documents and archival data</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Documents of the Professional Association:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Policy documents of the professional association, Issues of the Journal of Veterinary Medicines, Digital newsletters from the Association, LinkedIn discussions.</td>
<td>170+ items</td>
<td>2011-2015</td>
<td>✓</td>
<td>✓</td>
<td></td>
</tr>
<tr>
<td>- Documents from the veterinary field: Issues of the Journal for Livestock Veterinarians; Digital newsletters of the new veterinary association; Newspaper articles.</td>
<td>58 items</td>
<td>2011-2015</td>
<td>✓</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Documents from veterinary practices: Inspection reports, patient files, quality handbooks, farm company treatment plans</td>
<td>94 items</td>
<td>2014-2015</td>
<td></td>
<td>✓</td>
<td></td>
</tr>
<tr>
<td>Focus groups with veterinarians</td>
<td>8 focus groups</td>
<td>2012-2013</td>
<td>✓</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interviews</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Semi-structured interviews with veterinary field actors</td>
<td>52 interviews</td>
<td>2011-2015</td>
<td>✓</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Semi-structured interviews with actors from the profession (veterinarians, actors of the professional association)</td>
<td>8 interviews</td>
<td>2012,2015</td>
<td>✓</td>
<td>✓</td>
<td></td>
</tr>
<tr>
<td>- Open interviews with the project leader of the accountability system</td>
<td>4 interviews</td>
<td>2012-2013</td>
<td>✓</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Open interviews during/after observing veterinary work practices</td>
<td>17 interviews</td>
<td>2015</td>
<td>✓</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Observations</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Non-participatory observations of meetings within the professional association</td>
<td>25 meetings</td>
<td>2013-2015</td>
<td>✓</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Non-participatory observations of events of the professional association</td>
<td>21 events</td>
<td>2012-2015</td>
<td>✓</td>
<td>✓</td>
<td></td>
</tr>
<tr>
<td>- Non-participatory observations of formal meetings of the professional association and field actors</td>
<td>14 meetings</td>
<td>2013-2014</td>
<td>✓</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Non-participatory observations of peer-consultation sessions</td>
<td>2 sessions</td>
<td></td>
<td></td>
<td>✓</td>
<td></td>
</tr>
<tr>
<td>- Non-participatory (video) observations of veterinary work practices</td>
<td>17 vets, 122 hours</td>
<td>2014-2015</td>
<td></td>
<td>✓</td>
<td></td>
</tr>
<tr>
<td>Reflection sessions with veterinarians</td>
<td>8 vets, 16 hours</td>
<td>2015</td>
<td>✓</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Throughout all the chapters, I employed a theory-building approach and followed a process that iterated between the data and different streams of literature. I consistently began my analysis by making sense of central themes and/or activities in the data. This was followed up by recurrent rounds of theorizing and analysis in which I searched for a useful theoretical lens. Once this had been found, I returned to the data and started a second round of analysis based on the theoretical concepts and specific methodological approach. Each individual chapter includes an account of how the process of analysis unfolded in more detail.

Table 1.2: Overview of the empirical chapters

<table>
<thead>
<tr>
<th>Chapter</th>
<th>Empirical focus</th>
<th>Methodological approach</th>
<th>Mainly contributes to</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chapter 2: Accountability as a relational hinge</td>
<td>How professional accountability is negotiated in the professional field - Interplay of inter- and intra-professional dynamics.</td>
<td>Process approach (Langley, 1999) to examine the interplay of internal and external actors’ strategizing activities over time.</td>
<td>Relating lens on professions (Anteby et al., 2016; Muzio et al., 2013; Suddaby &amp; Viale, 2011).</td>
</tr>
<tr>
<td>Chapter 3: Accountability as a discursive resource</td>
<td>How professional accountability is a discursive resource in local discourses on professionalization - Distinctions between local discourses on professionalization.</td>
<td>Structural view of discourse to explore arguments-in-use (Heracleous &amp; Barrett, 2001).</td>
<td>Sociology of professions literature (Adler &amp; Kwon, 2013; Evetts, 2013; Muzio et al., 2013).</td>
</tr>
<tr>
<td>Chapter 4: Accountability as a performative act</td>
<td>How professional accountability is entangled with professional practices - The performativity of accountability in daily professional practices.</td>
<td>Diffractive methodology to explore material-discursive practices (Barad, 2007; Orlikowski &amp; Scott, 2015).</td>
<td>Literature calling for a practice-based approach to accountability (Joannides, 2012; Keevers et al., 2012; Neyland &amp; Woolgar, 2002)</td>
</tr>
</tbody>
</table>

Table 1.2 provides an overview of the distinct approaches adopted in the three chapters. In short, each chapter is characterized by a different methodological approach which is suited to its specific empirical focus.

**SOCIETAL RELEVANCE**

The further development of our knowledge on professional accountability, which is the aim of this dissertation, has implications beyond theory alone. Advancing our understanding of how professional accountability is negotiated with actors in and around a profession and how it is enacted in professionals’ daily practices also has value for society. In our society, accountability among professionals and the implementation of accountability systems in professions are increasingly prominent themes. Accountability systems are often seen as an answer to societal pressures such as calls for greater transparency, and they provide a means of controlling professionals. Professionalization processes, through the development and implementation of accountability systems, are a form of ‘isomorphism’, since professions often conform to and replicate normative and regulative requirements that are legitimate in other professions and thus familiar within society. However, professionals who are exposed to such accountability systems are increasingly critical of the impact of these systems, especially of their sometimes negative effect on their daily work practices and the creation of bureaucratic practices that do not contribute to better professional performance. As the study of Keevers et al., (2012) showed, professionals increasingly face administrative tasks that reduce the time they can spend with clients or patients. Furthermore, recent scandals – for example in the accounting profession – have shown accountability systems may not always be the answer. They are no guarantee that professionals will continue to be seen as ‘moral custodians of their discipline’ (Freidson, 2001).

The development and implementation of accountability systems is therefore not necessarily a panacea for professional misconduct, as is often believed. However, what is lacking is empirical evidence regarding accountability practices: how is professional accountability enacted in practice? Better insight into how accountability is practiced can provide pointers as to how accountability systems (guidelines, accreditation systems etc.) and accountability practices could be improved in such a way that they do what they were designed to do, namely to help improve professional conduct. This study offers some fundamental insights into how professional accountability is enacted and, in doing so, contributes to an ongoing attempt to align normative intentions and the need for control of professional accountability on the one hand, and the way accountability is already embedded in professionals’ daily practices and how it is enacted in practice, on the other.
STRUCTURE OF THE DISSERTATION

This dissertation consists of three main chapters which all discuss the enactment of professional accountability, with each taking a different focus. In Chapter 2, “Accountability as a relational hinge”, I focus on how the veterinary profession, and in particular the professional association, responded to increased demands for better accountability by promising to develop an accountability system. However, this accountability system then had to be developed and negotiated. In order to explain how the accountability system developed and was negotiated within the profession’s web of relations, I make use of a relating lens on professions (Anteby et al., 2016). In doing so, I show how professional accountability triggered strategizing on the part of various actors in the professional field, and explain the intra-profession and inter-professional dynamics involved. This chapter illustrates that the less homogenous professionals’ perceptions of the development of an accountability system are, the more this developmental process is susceptible to external influences – which could eventually dilute the content of the accountability system.

Chapter 3, “Accountability as a discursive resource”, takes a step further into the intra-professional dynamics, and focuses on coexisting and sometimes competing local discourses on professionalization within the veterinary profession. I focus on professionals’ discursive activities (e.g., Thomas & Hewitt, 2011) to show how professionals use elements from transitions in the macro discourse on professionalism in order to negotiate the process of professionalization through the development of an accountability system. This chapter illustrates how professionals’ perceptions of their professional identity were an underlying driver in supporting and/or (in part) resisting the professionalization process of their profession.

In Chapter 4, “Accountability as a performative act”, I focus on the question of how accountability is enacted within professional practices and how such accountability practices relate to regulative control practices. I adopt Barad’s (2003; 2007) relational view to show how accountability instruments – designed to regulate and control professional behavior – are entangled with professional practices, and yet at the same time modify those professional work practices, as professionals try to achieve alignment between the regulative accountability practices and their own professional practices. This chapter illustrates how such accountability instruments first disrupt professional practices in expected and unexpected ways, and how the regulative accountability practices bear hardly any relation to the subtle in-situ activities in professional practices in which accountability has already been enacted. I then continue to demonstrate how the professional (veterinarian) becomes the ‘traffic controller’ where regulative and professional practices intersect – for example to safeguard relations of trust between the professional and his or her client.

To conclude, in Chapter 5 I reflect upon the contributions of the three previous chapters and the research approach. I first summarize the different findings and discuss how professional accountability is negotiated and enacted within a profession and a professional field and how it affects professional practices. Subsequently, I discuss the theoretical contributions of my dissertation to the literature on professions and accountability. I also reflect on the research design of my dissertation and provide suggestions for future research. Finally, I address the practical implications of my findings for professions, professional associations, professionals and regulators. All in all, my dissertation gives a rich account of the enactment of professional accountability and contributes to a better understanding of the areas of alignment and misalignment between the normative intentions behind professional accountability and the way in which professional accountability is enact in practice.
CHAPTER 2

Accountability as a relational hinge:
shifting between inter- and intra-professional dynamics

At time of printing a revised version of this chapter is conditionally accepted at Organization Studies as Pas, B., Wolters, R., Lauche, K., Zooming in on institutional politics: professional accountability systems as institutional weaponry. Previous versions of this chapter have been presented at the European Group for Organizational Studies colloquium (EGOS), July 2014 (Rotterdam, The Netherlands), at the sixth international symposium on Process Organization Studies (PROS), June 2014 (Rhodes, Greece).
ABSTRACT

Applying a relating lens to professions, this chapter broadens research on change within professions and accountability. This chapter illustrates the way in which a professional association developed an accountability system while simultaneously dealing with intra-professional and inter-professional dynamics. Although existing studies have examined intra-professional and/or inter-professional dynamics, we still lack a detailed examination of the interplay of these dynamics in the profession’s web of relations over time. We followed the development of an accountability system ab initio for the veterinary profession in the Netherlands. Based on ethnographic data and interviews with the internal and external stakeholders involved (all of which spanned a four-year period), we look at how an accountability system acted as a relational hinge between a professional association’s internal and external strategizing. Due to the lack of a vested accountability system, the professional association became strongly dependent on both internal and external actors, and this in turn jeopardized the autonomy of the profession and its association. Due to the simultaneous coexistence of intra-professional and inter-professional dynamics, it was only possible to implement a marginal accountability system, which ultimately left no-one to account for professional conduct.

INTRODUCTION

Recent crises and scandals have undermined public confidence in the functioning of professional systems (Mueller, Carter, & Whittle, 2015). As a result, professions are facing increasing demands for accountability with regard to the quality of their members’ conduct and greater regulation of professional practices, a shift which has been referred to as the ‘accountability turn’ (Ramirez, 2013). Systems of accountability are often regarded as a solution for managing external demands for responsibility and transparency. Accountability systems based on for example quality registers, audits, guidelines and protocols are often put in place to demonstrate professional expertise, protect professional boundaries and safeguard a profession’s right to self-regulation (Currie et al., 2012; Levay & Waks, 2009). However, accountability systems need to do more than simply reassure external stakeholders: they also need to reflect the interests of members within the profession (Fenwick, 2016). In order to balance the expectations of various internal and external actors, the representatives of professions need to navigate a path between the expectations of a range of actors, although they are unlikely to meet all the expectations of any single actor (Solbrekke, 2008). For professions the development of an accountability system and the associated (re)definition of professional boundaries is necessarily, then, a challenging and often contested process (Anteby et al., 2016; Muzio, Faulconbridge, Gabbioneta, & Greenwood, 2016). To date, little research has been conducted into how professions can deal with these internal and external dynamics, and what role the accountability system itself plays in these dynamics.

The present study contributes to current knowledge by looking at professions and accountability and examines the interplay of dynamics within and around the profession in the context of the development of an accountability system. For this we use a ‘relating’ lens, which “explains the generative nature of occupational relations with other occupational and non-occupational groups” (Anteby et al., 2016, p. 212). Our contribution is twofold. The first contribution lies in linking these internal and external dynamics. Previous research addressing the role of accountability has focused either on intra-professional dynamics by focusing on how accountability affects professional work practices and compliance (Anteby et al., 2010; Ramirez, 2013); or on the inter-professional dynamics by examining how accountability becomes a means of inter-profession collaboration and legitimacy across the broader network (Lawrence, 2004; Mills, Koliba, & Reiss, 2018). We know how professionals engage in internal strategizing by focusing on the (re)construction and regulation of professional work practices (e.g., Currie et al., 2012) and how professional associations perform a key role in such restructuring processes (e.g., Micelotta & Washington, 2013). In terms of external relations, studies have shown how
Accountability as a relational hinge

The second contribution of this study lies in its analysis of the process by which such accountability systems come about. There is a clear need for empirical examples to understand how accountability systems are developed and negotiated between multiple actors in a professional field (Muzio et al., 2013; Yang, 2011). Hitherto, most studies have focused on well-established professions in which accountability mechanisms such as qualifying credentials, professional standards and regulations are perceived as a logical means for professions to ‘build in’ quality and deal with new risks (e.g., Noordegraaf, 2011). This focus on established professions, such as financial (e.g., Jarzabkowski, Bednarek, & Spee, 2015) and healthcare professions (e.g., Levay & Waks, 2009) has largely overlooked the implicit power of existing accountability regimes, which force professionals to practice in accordance to well-established professional standards and (internalized) norms. When there are no existing accountability mechanisms, a profession’s position within its broader network may be called into question; restrict professional associations to prevent misconduct; and enable others to contest its professional boundaries, legitimacy and power (Anteby et al., 2016; Muzio et al., 2016). Presupposing the existence and – perhaps more importantly – the acceptance of an accountability system inside and outside a profession thus limits our understanding of how a profession can simultaneously engage with both internal and external actors and the role that an accountability system plays in this. We have therefore opted to study a professional field (veterinarians) in which we were able to follow and analyze the development of an accountability system ab initio. By gathering data from both internal and external stakeholders (e.g., veterinarians, the professional association, veterinary interest groups, pharmaceutical companies and governmental bodies) over a five-year period (2011-2015), we were able to obtain a broader view of the network of relations in the professional field.

In this study we unpack the process of how an accountability system is developed and negotiated through interaction between stakeholders. We do this by examining the veterinary profession in the Netherlands, which represents an exemplary case since the profession only recently began to develop an accountability system (January 2013). In other countries, such as the UK, veterinarians have to be formally registered and are obliged to be a member of the professional association in order to practice veterinary medicine. In the Netherlands, by contrast, veterinarians are not obliged to do so and compliance with the association’s rules are voluntary. By focusing on practices within the profession’s web of relations over time (between 2011-2015), we were able to analyze the intra-professional and inter-professional dynamics during the development of an accountability system. Our results show that the absence of a vested accountability system led to internal conflicts among veterinarians about the requirements that should apply within the accountability system. These increased intra-professional dynamics made the Association strongly dependent on external stakeholders when it came to implementing the new system; these external actors were often willing to collaborate, but they had different aims to those of the Association. This raised the question of whether the profession’s web of relations ultimately had a positive influence after all.

THEORETICAL FRAMEWORK

The interplay of intra-professional and inter-professional dynamics

Because professionals possess specific expertise, knowledge and skills that are difficult for outsiders to obtain, self-regulation is a defining feature of professions (Freidson, 2001). In order to strengthen the legitimacy of their professional services, professions increasingly need to ensure quality in a structural manner by developing comprehensive accountability systems (Noordegraaf, 2015). Nevertheless, multiple internal and external actors have to interact during the process of developing such a comprehensive system of accountability in order for it to get off the ground at all (Yang, 2011).

Professional associations perform a key role in balancing the expectations of multiple actors (Abbott, 1988; Greenwood et al., 2002). Within the profession they can mobilize members around shared priorities in order to influence legislation and the regulation of professional practices (Adler & Kwon, 2013). They socialize professionals, enabling them to establish their professional identities through membership rituals and professional codes of conduct (Lawrence, 2004). Professional associations are also crucial outside the profession, representing professional interests within a broader network of relations (Suddaby & Viale, 2011). The central role that they play in developing and negotiating professional jurisdictions (Abbott, 1988; Greenwood et al., 2002) and making claims over professional expertise enables professional
associations to define and establish exclusive control over their professional domain (Anteby et al., 2016; Currie et al., 2012).

Professional associations need to be able to deal with the interplay of what we call intra-professional and inter-professional dynamics over time. **Intra-professional dynamics** stem from the profession’s self-regulatory practices and the process of defining, justifying, legitimizing and reforming professional roles and the associated tasks within the profession (Anteby, 2008; Anteby et al., 2016; Currie et al., 2012; Martin, Currie, & Finn, 2009). Within these intra-professional dynamics, **internal strategizing** – the conscious activities of an actor (e.g., a profession’s association) to work towards certain strategic goals, for example professional regulation - can provide impetus and direction within the profession, as well as “reshape the landscape” (Hwang & Powell, 2009, p. 182).

Professionals do not determine and justify their work practices in isolation; justification and legitimation also depend on interactions and negotiations with stakeholders in their network, such as clients, governmental bodies and related occupations (Anteby et al., 2016; Muzio et al., 2013; Noordegraaf, 2011; Scott, 2008). **Inter-professional dynamics** stem from collaborative and competitive practices between professions and stakeholders outside the profession (Anteby et al., 2016; Currie et al., 2012). As a result, a focus on the profession itself is no longer sufficient to explain how professional work practices change. Such external actors provide another set of relationships and tensions that have to be managed by professionals and their professional associations (Muzio et al., 2016). Within these inter-professional dynamics, **external strategizing** – the conscious activities of an actor (e.g., a profession’s association) to achieve certain strategic goals – influence and impact on the profession’s network of external relationships.

Hitherto, the dynamics surrounding professions have been examined from the perspective of two main streams of literature: institutional theory and literature on professions. Institutional theory has been used to examine intra-profession dynamics and to explain how professionals engage in institutional work in reaction to external threats to reconfigure their professional roles and/or recreate their work practices (Currie et al., 2012; Martin et al., 2009; McCann, Granter, Hyde, & Hassard, 2013). It has also been used to explain how professionals cope with multiple, coexisting but conflicting logics in practice - for example, how they are able to strike a balance between a business logic (characterized by efficiency and efficacy) and a professional logic (characterized by professional values and professional integrity) (Lounsbury, 2007; Ramirez, 2013; Smets, Jarzabkowski, Burke, & Spee, 2015). Inter-professional dynamics have been conceptualized as institutional change processes at the level of the profession or professional field (e.g., Adler & Kwon, 2013). Lawrence (2004) focuses on the professional field of accounting to understand how accountants have dynamically laid claim to expertise through collaborative practices with other actors in the field. Likewise, Lounsbury and Crumley (2007) focus on finance professionals and illustrate how new practices within the US mutual fund sector have been established through interactions and negotiations between professionals and various media and trade actors over time. While these studies on institutional theory have contributed to a better understanding of inter-professional and intra-professional dynamics, scholars have tended to focus on change processes either within a profession or outside the profession. To date, little detailed work is available on the interplay between inter-professional and intra-professional dynamics and the micro-activities of various actors within such a broader web of relationships.

In the second body of literature, scholars on professions have also examined the occurrence of intra- and inter-professional dynamics (e.g., Schott et al., 2015). However, the literature on professions has usually focused on a particular group of actors and interactions between professionals, without taking into account a profession’s broader network of relationships. For example, Kellogg (2014) addresses the interplay of competitive and collaborative dynamics in healthcare by examining the implementation of a medical legal partnership reform. She explains how the implementation of this reform led not only to jurisdictional battles between professions competing for new task areas, but also created jurisdictional voids. In order to address these jurisdictional voids, lower-status workers played a buffer role, carving out their own jurisdictions and becoming brokers between existing professions, enabling them to collaborate.

Both these bodies of literature - institutional theory and professionalism - have focused on established professions, such as finance (Lawrence, 2004; Lounsbury & Crumley, 2007; Ramirez, 2013; Smets et al., 2015) or healthcare (Huising, 2014; Kellogg, 2014; Postma et al., 2015). In these professions, accountability systems were already established, and membership was usually linked to compliance with these systems. The question thus remains how do internal and external dynamics co-create professional accountability?

Towards a relating lens to examine the construction of accountability systems

To address this question, we follow the relational turn (Emirbayer, 1997) and adopt a relating lens to examine professions and professional change (Anteby et al., 2016). The ‘becoming’ and ‘doing’ lenses that have traditionally dominated research on professions, have primarily focused on intra-professional dynamics (Anteby et al., 2016). The becoming lens has been used...
by scholars to focus on how professionals become socialized within professions (e.g., Ibarra, 1999); the doing lens has been used to consider how professions and professionals perform their tasks and engage in jurisdictional battles to make an exclusive claim over their activities (Abbott, 1988; Anteby, 2010; Timmermans, 2002). Both the becoming and doing lenses focus on the profession itself; the relating lens, by contrast, takes the broader network of professions into account. Such a relating lens “looks beyond intra- and inter-occupational competitive dynamics to examine the potentially generative relations between occupations and an entire ecosystem of stakeholders” (Anteby et al., 2016, p. 39). Scholars focus on understanding when and how occupational groups collaborate with other actors to perform independent tasks, or collectively expand their social influence to attain shared or complementary goals. The emphasis is on examining how dynamic relations between professions and related actors in their network — clients, technology, organizations and other occupations — can contribute to the coproduction of expertise, authority, and other outcomes.

Although scholars are now increasingly recognizing the importance of considering a professions’ broader network of relationships (e.g., Muzio et al., 2013), studies that adopt a relating lens with regard to professions remain relatively few and far between (Anteby et al., 2016). For our study, the use of a relating lens to study the professional association’s broader web of relations and the embeddedness of its activities was particularly relevant, because an accountability system and the associated regulation of professional services is never a product of a professional association itself, but always a negotiated product of a wider network of actors (Muzio et al., 2013; Suddaby & Viale, 2011). The question then becomes: how does a professional association handle intra- and inter-professional dynamics simultaneously and engage in (internal and external) strategizing activities to develop a system of accountability?

**METHODS**

We conducted a longitudinal case study to follow the development of an accountability system within the Dutch veterinary profession. We adopted an inductive qualitative process approach (Langley, 1999), using the veterinary profession as a case study in which the dynamics of internal and external strategizing were ‘transparently observable’ (Eisenhardt, 1989, p. 537).

**Research setting**

At the time of our research, the abundant dispensation of antibiotics by veterinarians was regarded as a public health issue of significant concern in the Netherlands, and the Dutch Veterinary Association (which we shall henceforth refer to as the Association) was facing increasing demands for enhanced accountability. Antibiotics had been routinely prescribed to livestock in the cattle industry and were subsequently being transmitted to the food chain, resulting in antibiotic resistance in humans (Geenen et al., 2001). The media took particular issue with the fact that veterinarians were profiting directly from the prescription of antibiotics, which was portrayed as a ‘perverse business model’ (Dohmen, 2011). In response to the negative media attention (April 9th, 2011), the Minister of Economic Affairs threatened to end the right of veterinarians to sell veterinary medication if the veterinary profession was unable to improve media attention (April 9th, 2011), the Minister of Economic Affairs threatened to end the right of veterinarians to sell veterinary medication if the veterinary profession was unable to improve accountability.

Box 2.1 Requirements for the Central Quality Register for Veterinarians

<table>
<thead>
<tr>
<th>Central Quality Register for Veterinarians (CQRV)*</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Requirements:</strong></td>
</tr>
<tr>
<td>• Veterinarians had to develop a set of professional guidelines (some of which were to be implemented before 2013);</td>
</tr>
<tr>
<td>• Veterinarians who wanted to join the Association had to register in the CQRV;</td>
</tr>
<tr>
<td>• Educational courses had to be accredited by the Association’s special technical accreditation committees, who would vouch for the quality of the courses and assign points.</td>
</tr>
<tr>
<td><strong>Members were obliged to...</strong></td>
</tr>
<tr>
<td>• commit beforehand to the veterinary guidelines that would be developed;</td>
</tr>
<tr>
<td>• complete a job competence profile, which specified the required competencies of a qualified veterinarian;</td>
</tr>
<tr>
<td>• meet specific educational requirements, which consisted of introductory courses related to general practices, such as communication and collaboration techniques and modules related to specific veterinarian practices and expertise; participation in the introductory courses would cost approximately €600-800;</td>
</tr>
<tr>
<td>• participate in fraternal consultation sessions consisting of no more than 6 veterinarians, in order to facilitate the discussion of specific cases and increase moral awareness;</td>
</tr>
<tr>
<td>• obtain 100 points from accredited courses within 5 years in order to be certified, of which 20 points had to be obtained for general practices unrelated to veterinary conduct, such as management or communication skills;</td>
</tr>
<tr>
<td>• pay an annual registration fee of €125.</td>
</tr>
</tbody>
</table>

* *based on observation notes and the Association’s policy documents, 2011.*
form the basis for a ‘By Veterinarian Only’ law. The guidelines also legally required veterinarians to register with an independent body controlled by the Dutch Ministry of Public Health. They had to keep a record of the amount and type of antibiotics being prescribed and administered, which would be checked by the Authority for Veterinary Medicine, and any violations of the permitted amounts would be punishable by the Dutch Food and Consumer Product Safety Authority. Secondly, the Association announced the implementation of an accountability system in the form of a quality register. Its aim was to ensure greater transparency with regard to veterinary conduct (see box 2.1). For Dutch veterinarians, membership of the Association and compliance with the CQRV was voluntary.

Data collection

Because our aim was to explain change and developmental processes, we needed detailed data about motives and actions over time, which are best collected using qualitative data sources such as interviews and observations (Langley, 1999). Specifically, three complementary data sources were used in this study: observational, interview and archival data.

**Observations and interviews.** Between 2011 and 2012, we conducted several observation sessions at the Association and held semi-structured interviews with board members of the Association. This was followed by four open interviews, carried out between July 2012 and July 2013, in which the project leader of the CQRV (who works in the Association’s support office) was interviewed about the development of the system of accountability (see Table 2.2). Between August 2013 and March 2015, the first author intensified her contact with the Association and conducted weekly observations of informal and formal meetings between the project leader of the CQRV and key actors in the veterinary sector (see Table 2.1). During the non-participatory observations, an observation table was used to make extensive field-notes. These were an important source of data on the way in which incidents and critical events were handled and negotiated.

We also conducted 52 semi-structured face-to-face interviews (of between one and three hours each) with actors in the veterinary field (see Table 2.2). Interviews focused on three themes: (1) mapping the relationships and key actors in the veterinary field; (2) perception of changes in the veterinary field and the professional role of veterinarians; (3) accountability and the need for the development of the CQRV. These semi-structured interviews enabled us to obtain both ‘retrospective and real-time accounts’ (Gioia, Corley & Hamilton, 2013) from the actors affected by the development of the accountability system. The interviews were recorded and transcribed verbatim.

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**Table 2.1 Description of observations**

<table>
<thead>
<tr>
<th>Data types and Dates</th>
<th>Use in analysis</th>
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<tbody>
<tr>
<td><strong>Observations (non-participatory)</strong></td>
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<tr>
<td>• 25 meetings within the Association (team meetings, daily work activities, informal lunches) (2013-2015)</td>
<td>Non-participant observations yielding insight into PA employees’ motivations and evaluations of the development of the CQRV. Identification of changes and critical decisions within the developmental process of the CQRV.</td>
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<tr>
<td>• 21 Association events (annual conferences, organized meetings with veterinarians) (2012-2015)</td>
<td>Non-participant observations yielding insight into the role of the Professional Association. Specifically, insight into PA’s actions and beliefs regarding promotion of the CQRV among veterinary members.</td>
</tr>
<tr>
<td>• 14 formal meetings between the Association and key external actors (2013-2014)</td>
<td>Non-participant observations during meetings with the project leader of the CQRV and key external actors within the veterinary field. Provided insight into the interaction and negotiation between the PA and other field actors.</td>
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**Table 2.2 Description of interviews**

<table>
<thead>
<tr>
<th>Data types and Dates</th>
<th>Use in analysis</th>
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</thead>
<tbody>
<tr>
<td><strong>52 Semi-structured interviews</strong></td>
<td></td>
</tr>
<tr>
<td>• Government: Chief Veterinary Officer employed by Ministry of Economics and Ministry of Health, Welfare and Sport (1); Foundations (3); University staff from Faculty of Veterinary Medicine (1); Training companies (2); Certification companies (2); Pharmaceutical companies (2); Insurance companies for domesticated animals (2) and for horses (1); Industrial actors: meat industry (1), diary &amp; food sectors (1); Commercial Animal Service companies: Veterinary wholesaler (1); Veterinary services (2); Interest groups: New Association (1), Veterinary Cooperative (1); Clients &amp; Cattle Breeders (16); Professional Association: Board of Directors + office (7), veterinary groups (7) (2011-2015)</td>
<td>2011-2012, interviews with the Board of the Association to gain insight into the need for change and project planning. 2013-2014, interviews with key actors in the veterinary field affected by the development of the accountability system. These interviews yielded insight into relations among actors within the field, their motivation and action to support the accountability system (or the lack thereof). 2015, interviews with the director, project leader and CEO of the Professional Association to check researchers’ interpretations.</td>
</tr>
<tr>
<td><strong>4 Open interviews</strong></td>
<td>Insights into the need for change and development of the CQRV.</td>
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Documents and archival data. We obtained extensive documentary data from the Association including policy documents, newsletters and journal issues. We were given access to the Association’s website and its LinkedIn groups, which enabled us to follow its communication with its members. Documents were also obtained from other veterinary field actors, such as newsletters from the new Association and issues from the journal for veterinarians specializing in livestock. Additionally, other documents were obtained to gain insight into the external pressures for greater accountability in the veterinary profession, such as governmental files and Dutch newspaper articles.

<table>
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<tr>
<th>Data types and dates</th>
<th>Use in analysis</th>
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<tbody>
<tr>
<td>Documents of the Professional Association</td>
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<tr>
<td>• 15 documents. Policy documents of the Association</td>
<td>Insight into the development and requirements of the CQRV.</td>
</tr>
<tr>
<td>• 54 Issues from the Journal for Veterinary Medicines (2011 - June 2015)</td>
<td>Insight into the beliefs of the PA and other field actors with regard to promoting the CQRV.</td>
</tr>
<tr>
<td>• 100+ items (Digital) Newsletters from the Association + LinkedIn discussions</td>
<td>Insight in actions and beliefs of the PA to promote the CQRV.</td>
</tr>
<tr>
<td>Documents from the veterinary field</td>
<td></td>
</tr>
<tr>
<td>• 15 Digital newsletters of the New Association AVIP</td>
<td>Insight into the actions and beliefs of the new Association. Identification of sources of resistance among veterinarians.</td>
</tr>
<tr>
<td>• 30 Dutch Newspaper articles</td>
<td>Insight into the need for change.</td>
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Data analysis

To analyze the data, we employed a theory-building approach and followed a process that iterated between the data and the literature. This section will describe and explain the four analytical phases that we went through. In the first phase, we conducted a document analysis in order to establish a broad overview of the triggers in the change process, an overview of critical moments within the development of the CQRV, and an overview of the key actors in the profession’s network. This enabled us to generate a chronology of significant events (Langley, 1999). As recommended by Langley (1999), we used a visual mapping strategy to theoretically frame and organize our data. We created timelines for each year (2011, 2012, 2013), within which we placed critical events relating to the veterinary profession on three levels: society (media), government, and profession. In this way, we were able to understand the wider debate and the increasing pressures on the veterinary profession for improved accountability.

In the second phase, we analyzed the interviews and made observational notes using Atlas-ti. We constructed thickly descriptive, chronological narratives of the key actors within the profession’s network of relations, such as pharmaceutical companies, governmental bodies, universities and veterinary interest groups. In this narrative, we portrayed the function and strategic goals of the organization, their relationship with the Association, relations with other focal actors, as well as their interest in the CQRV system of accountability. Such a narrative strategy allowed us to construct a detailed story from the raw data (Langley, 1999). After completing the process narratives, we compared the narratives of each actor to identify any intersecting strategies and how tensions triggered strategizing actions on the part of other associated actors. Coding alerted us to the importance of three specific focal actors and their strategic actions, which affected the strategizing undertaken by the Professional Association: a veterinary cooperative (VetCo) a pharmaceutical company (Pharvet) and a new ‘Association for Veterinarians in Practice’ (AVIP).

In the third phase, we established a coding scheme, initially based on open coding of the data (see Figure 2.1). In multiple sessions, we compared and analyzed the different strategizing activities with regard to the way actors engaged in these actions, their strategic goals, and their relations with other field-actors. We refined our analysis by going back and forth between the raw data and existing theoretical concepts, such as the literature on professions (Adler & Kwon, 2013; Fenwick, 2016; Greenwood et al., 2002; Muzio et al., 2016; Noordegraaf, 2011, 2015).

The strategizing activities of the Association itself were categorized according to the various aims of the Association. For example, the development of professional guidelines was aimed at regulating their own professional members. During this phase, we realized that the strategic actions of the Association actually had multiple coexisting goals. For example, the Association engaged in internal strategizing to mobilize and regulate members of the profession. However, these strategizing activities fed through into their network to create what we call ‘intra-professional dynamics’. For example, regulating members by implementing professional guidelines led to resistance among many veterinarians, which made it more challenging for the Association to persuade and mobilize veterinarians to become members of the CQRV.

On the other hand, some of the Association’s strategic activities were aimed at external strategizing, whereby they either competed with external actors to maintain or regain exclusive rights over professional tasks or collaborated with external actors to mutually extend their...
influence in the profession. However, this (re)definition of relationships between actors around the profession resulted in inter-professional dynamics among external actors. We then mapped these four forms of strategizing - mobilizing, regulating, competing, collaborating - over the detailed process narrative of the Association to elicit patterns in internal and external strategizing over time.

In order to understand the Association’s shifts between internal and external strategizing more clearly, we also needed to take the strategizing activities of other focal actors into account. As argued by Nicolini (2012), it is not enough to chart real-time actions alone; the (historical) context is also a relevant aspect if we are to understand ‘why people do what they do’. In the subsequent analytical step we focused on the embeddedness of actions by decomposing the narratives of three key actors. In order to capture the embeddedness of actions over time, we made process codes in which we linked actions and reactions into a single code. For example, the regulation of veterinarians by the Association resulted in increased intra-professional dynamics, such as resistance among veterinarians. In response to these regulating activities, other actors deliberately chose to distance themselves from the Association’s regulating activities (regulating → distancing). By contrast, strategizing activities on the part of these other actors also affected the strategizing of the Association. For example, one actor decided to subsidize the Association, which enabled the Association to reduce the membership fee for the CQRV in the hope of encouraging veterinarians to become members of the CQRV (subsiding → reducing membership fees). By placing these activities in their wider context and time frame, we were able to explain how actors’ strategizing actions provoked actions on the part of other actors and revealed the process nature of actors’ actions over time (Langley, Smallman, Tsoukas, & Van de Ven, 2013).

In our fourth analytical phase, we used the visual mapping strategy to visualize the action-reaction sequences of the four key actors over time. Temporal bracketing (Langley, 1999) was used to transform the data into a series of more discrete but interconnecting time periods. Our analysis of the intersections of actors’ strategies in relation to the implications (in terms of success/failure) for the actual implementation of the accountability system revealed three discernible phases. This enabled us to examine the interplay of internal and external strategizing over time and explain how the development of the CQRV by the Association was dynamically related to and affected by the strategizing of the other actors in the wider veterinary field.

FINDINGS

In this section, we will present our findings in two steps. We will first provide a narrative of the Association’s internal and external strategizing over four years between April 2011 - April 2015. Moreover, we explain how strategizing activities triggered responses of other actors: VetCo, PharVet and AVIP. These illustrations are followed by our second analysis, in which we place the micro-activities of multiple actors in a broader context. Using a process model, we illustrate the challenge of developing a system of accountability within a profession’s web of relations and explain how accountability itself became the hinge between the Association’s internal and external strategizing over time.

Phase 1, April 2011 - July 2012: How the Association shifted from external strategizing towards internal strategizing.

In April 2011, the Association engaged in external strategizing as it felt the need to respond to increased scrutiny and pressures for improved accountability from the media and governmental bodies by proposing an accountability system called the ‘Central Quality Register for Veterinarians’ (CQRV). Between October 2011 and December 2011, the Association’s strategizing actions – lobbying, persuading; claiming exclusive rights over professional tasks - were primarily targeted at governmental bodies, defending the veterinary profession from criticisms from political parties in order to maintain the profession’s right to self-regulation without interference.
from other actors, such as governmental bodies. This external strategizing was apparently successful, as the government backed the development of the CQRV, decided in June 2011 to provide €1 million to support the development of the first ten guidelines, and eventually, in December 2011, decided to reverse its earlier decision to ban the sale of medicines by veterinary practices.

Initially, the Association aimed to have the CQRV in place by 2015, but in February 2012 the Minister of Economic Affairs decided that this should be brought forward to January 2013. From that point on, the Association was therefore under considerable pressure to act and develop the system rapidly. Internal strategizing became focused on regulating veterinarians by developing professional courses and professional guidelines. However, veterinarians questioned the proposed regulations and their support was vital since they needed to be mobilized to become members of the system. Mobilizing veterinarians to become members of the CQRV was vital for the Association since earlier attempts in 2005 to implement a quality system had already been unsuccessful (I9, director of the Association). Yet, the CQRV now had to be presented in its current form – approximate, incomplete and flawed - to the veterinarians, which undermined the reputation of the Association’s regulatory role among veterinarians.

Internal strategizing by the Association increased the intra-professional dynamics as veterinarians began explicitly criticizing the Association for its regulatory activities. This was revealed by two remarks from one veterinarian: “as if we are not competent already” (Interview veterinarian April 2012) and “suddenly we have to discuss and demonstrate our professional competence. Why?” (Interview veterinarian April 2012). These remarks suggest that veterinarians resisted the regulatory activities of the Associations because they suddenly had to ‘prove’ that they were competent by completing a job competence profile. It quickly became apparent that the Association's internal strategizing was resulting in conflicting interests within the profession.

Meanwhile, also the position of another actor in the veterinary profession, VetCo, was being threatened. VetCo was criticized in the media for their veterinary medicines wholesaler business unit. Due to growing criticism from governmental bodies in 2007, the Board of Directors of VetCo already had decided to change its structure and was exploring new business opportunities; however, the sale of the wholesale unit became inevitable (de Bie, 2007). VetCo was in urgent need of a new raison d'être for its members, since members were no longer benefiting from its wholesale business and membership risked becoming redundant. VetCo decided to subsidize a new initiative called ‘Fraternal Consultation for Veterinarians’ (FCV), which included a platform to arrange back office processes (registration, organizing meetings, accreditation) relating to fraternal consultation sessions for veterinarians. Fraternal consultation sessions were a vital element of the CQRV and facilitating fraternal consultation sessions among veterinarians became more important as (future) members of the CQRV would be obliged to participate in these sessions three times annually.

The strategy of another field actor – Pharvet - also came intersected with the CQRV due to the Association’s changing requirements for fraternal consultation. Their account managers had been facilitating fraternal consultation group sessions for over 20 years. These sessions were very important for Pharvet, as the Director explained that their account managers were able to “build a personal relationship with veterinarians and give advice regarding medicines and veterinary conduct” (I4, CEO pharmaceutical company, November 2013). Moreover, the output of these sessions was used as input for the Research and Development department for new veterinary medicines. However, the future of these sessions was in jeopardy due to the new regulations of the Association formulated in 2011, which would render PharVet’s sessions superfluous. In response to the internal strategizing of the Association, PharVet scrutinized the regulatory role of the Association and questioned the newly proposed requirements regarding fraternal consultation (Observational notes, May 2012).

However, at that time the Association aimed to maintain its exclusive right and control over the requirements and was not prepared to change these within the CQRV. In order to implement its accountability system, the Association placed a greater emphasis on internal strategizing and organized a second round of 24 meetings for veterinarians between May 2012 and July 2012. Approximately 600 veterinarians participated (Newsletter Association, July 2012). During these meetings, intra-professional dynamics became apparent as many veterinarians expressed their concerns regarding the design of the system, various elements within it, and its estimated cost. They expressed concerns that their autonomy would be undermined by the Association’s proposed regulations, about which veterinarians were obliged to follow educational courses (Observational notes, June 2012). Some veterinarians even accused the Association of having a significant financial motive for establishing the CQRV, for which they would be able to charge high membership fees. Many veterinarians saw this as counter to their own interests: “I really question the integrity of the Association. [...] And I keep on paying and paying the veterinarian Mafia which controls me and forces me to pay them on a yearly basis” (discussion on LinkedIn, 2012). Due to the resistance of members, the Association felt the compelled to revise the initial system and modify its requirements by dropping the mandatory introduction courses, so that veterinarians could join more easily (Newsletter Association, July 2012). However, the income that would have been derived from these courses had already been
included in the budget for the development of the CQRV, so scrapping these mandatory courses meant a financial loss for the Association. Moreover, at the beginning of 2013 only the initial requirements had been determined and although the system was open for registration, it was beset by technical problems. Even if veterinarians could be persuaded to become members of the CQRV, the actual implementation of the system of accountability by enrolling members for accredited courses and fraternal consultation still seemed a distant prospect.

Phase 2, August 2012 - October 2014: How the Association began to engage in external strategizing and shifts back towards internal strategizing.

Meanwhile, the Director of PharVet and the CEO and project manager of VetCo’s initiative for Fraternal Consultation Sessions (FCV) also became aware of the intra-professional dynamics, caused by the delays and the poor reputation of the CQRV among veterinarians. Since only 10% of veterinarians (300 out of 4,500) were registered for the CQRV in October 2013, this triggered strategizing on the part of VetCo and PharVet. Due to the sale of its wholesale business, VetCo’s revenues had increased, which resulted in discussions among shareholders about how these revenues should be distributed. As the Association became financially stretched due to its declining membership and its investment in developing the CQRV, VetCo became a critical actor. VetCo decided that their members would not have to pay a membership fee (as they would still receive a dividend from their sold stocks) and offered to pay the Association’s membership fee for the Veterinary Medicine Authority, an influential board in the veterinary professional field. “Currently, we pay three years’ worth of membership fees, which amounts to €100,000 annually, in order to have veterinary representatives within the Independent Authority for Veterinary Medicines.” (Interview, CEO, VetCo, December 2013). By doing this, the Veterinary Cooperative could show their members that their money was being well invested in protecting the interests of veterinarians, allowing them more time to establish a new position within the veterinary profession. Through its new business initiative ‘FCV’ and subsidizing activities, VetCo created a legitimate opportunity for collaboration with the Association, as the CEO explained: “Our membership overlaps substantially with that of the Association; practitioners are our members as well as their members. So, we would like to focus on that section and collaborate with the Association.” (Interview, CEO VetCo, December 2013). VetCo thus deliberately spoke on behalf of its members to claim a share in and collaborate with the Association in order to extend their influence. Since VetCo’s strategy was also focused on fraternal consultation sessions for veterinarians, the project leader of the CQRV decided, due to her limited time, to hand over the design of the requirements for the fraternal consultation sessions to the manager of the VetCo’s FCV initiative.

The inter-professional dynamics at play due to the collaboration between VetCo and the Association also triggered Pharvet to challenge the Association to open up the professional boundaries still further. Behind the scenes, PharVet formed a strategic alliance with VetCo and agreed that any of PharVet’s consultation groups who wanted to be accredited in the CQRV would automatically become members of the FCV platform. As a strategic alliance, VetCo and PharVet joined forces and claimed a share regarding the Association’s requirements of fraternal consultation sessions. To strengthen their argument, PharVet focused on intra-professional dynamics and the difficulties in the internal strategizing of the Association in relation to mobilizing their members and legitimizing the CQRV within the profession. PharVet tried to convince the Association’s project leader of the CQRV to match the requirements of the CQRV with PharVet’s existing groups by emphasizing the opportunity for the Association to recruit new members for the CQRV fairly easy. In order to reinforce its current position in the field, the director of PharVet offered the Association the opportunity of collaboration: “The CQRV is wonderful - ongoing education, certification, a quality guarantee, this is exactly our vision. However, it is difficult to persuade professionals, especially to mobilize them… So, our existing fraternal consultation structure with 32 groups and 1200 members is a great way to start the CQRV. Apart from our groups, there are not that many initiatives apart from limited individual groups. So, there is a shared interest - we are in favor of fitting our groups within the CQRV”. (Interview, CEO PharVet, November 2013). At that time, and due to the persistent resistance of veterinarians to joining the CQRV, the Association felt forced to give in to prevent the implementation of the CQRV from failing. Its external strategizing became focused on collaboration and several meetings between PharVet, FCV and the Association’s project leader of the CQRV took place. The existing requirements were changed and new requirements were added at these meetings, precisely in order to accommodate the PharVet groups within the CQRV.

Interestingly, during this period and despite their collaboration with the Association, PharVet as well as VetCo informed veterinarians that they were neither accountable for the development of the CQRV, nor for what specifically would be required from veterinarians. VetCo did not want to be linked with the Association, or the CQRV, due to its negative publicity and poor reputation among veterinarians: “We are very concerned not to be linked with the negative image of the CQRV, because currently the CQRV does not have a positive image. So we want to be very clear that we are just [FCV].” (I2, CEO VetCo, December 2013). PharVet, too, feared reputational damage among the veterinarian community: “Some individuals think or thought ‘what are you
Accountability as a relational hinge

In March 2014, the new Board of the Association was installed, and the new CEO decided that the priority was to critically reflect on the development of the CQRV and the financial position of the Association. Subsequently, in June 2014 several changes were announced to the requirements of the CQRV. The Association moved from a strict, extensive system of accountability towards an accountability system that focused particularly on the voluntary registration of educational courses by veterinarians. Furthermore, starting in September 2014, the Association had to save €500,000 in order to become financially viable again, but this further delayed the development and implementation of the CQRV (Observation, Board meeting Association, September 2014). For example, the CQRV was still suffering from technical problems, and in order to make the system work better, investment in a digital software system was needed. The self-regulatory activities of the Association were subject to harsher criticism by the government’s Chief Veterinary Officer (CVO). At the annual conference of the Association on October 3th 2014, the CVO openly expressed her doubts regarding the dual role of the Association: “How can you represent the interests of all veterinarians and at the same time be responsible for the development of professional standards and regulations that may exclude some veterinarians?” This was regarded as an explicitly criticism of the Association’s role and an indirect call on the Association to choose one position or the other. During this second phase, the Association tried to address one of the critical sources of veterinarians’ resistance within its internal strategizing and tried to separate its two roles. It aimed to set up a new foundation for the CQRV. However, this idea was blocked by the Minister, which made the implementation of the accountability system even more challenging.

Phase 3, October 2014 - April 2015: How external strategizing of the Association backfired within the profession.

As a result of its difficult position and financial issues, the Association had to surrender more ground shift back towards external strategizing, explicitly searching for strategic partnerships and sacrificing its autonomy (I11, CEO Association, 2015). The Association searched for actors who were willing to contribute to the development and implementation of the accountability system itself. One of these actors was VetCo. VetCo still had a great deal of revenues and was therefore of interest to the Association. In order to persuade VetCo to collaborate and become a strategic partner, the Association facilitated discussions between VetCo and veterinarians at the annual conference of the Association (Observation Association’s annual Conference, October 2014). In February 2015 a strategic partnership was formed. The Association would retain ownership of the CQRV register, but the register was to be placed in a more widely accessible
digital system, allowing other quality registers to be stored. By subsidizing this software system, VetCo secured unrestricted access to all the veterinary data, which had previously been stored and controlled by the Association. However, this external strategizing backfired within the profession as AVIP moved to occupy the space vacated by the Association. Meanwhile, AVIP’s position improved further when – due to coopting by the Association – it became a member of other veterinary foundations, thus strengthening its position in the veterinary field and its raison d’être. Additionally, through member participation (by organizing meetings for AVIP members) and the development of a quality register with limited requirements for veterinarian, AVIP tried to enhance its position as the representative of veterinary interests in the veterinary field. This represented an implicit criticism of the added value of the Association’s CQRV, thus further weakening the implementation of the accountability system and the Association’s position both inside and outside the veterinary profession.

**The role of accountability within shifts between internal and external strategizing**

Based on our analyses and using a relating lens to deepen our understanding of the veterinary profession, we remarked how the Association – as a representative of the profession – often had to ‘change gear’, alternating its focus between intra-professional dynamics to inter-professional dynamics, with both being characterized by conflict as well as collaboration. Figure 2.2 illustrates how the accountability system (AS) functioned as a hinge between the Association’s internal and external strategizing. We show the strategizing activities of the association, as well as the responses of other actors (in italics), such as veterinarians within the profession, and external stakeholders outside the profession. We show how these activities were part of the intra-professional and inter-professional dynamics and led the Association to shift between internal and external strategizing over time.

In Phase 1, growing demands for enhanced accountability led to increased inter-professional dynamics and forced the Association to engage in external strategizing (arrow 1, Fig. 2.2). According to governmental bodies and the media, the veterinary profession at that time was failing to provide transparency in their professional practices and their professional conduct was subject to increasing levels of scrutiny. Demands for enhanced accountability led the Association to promise to implement an accountability system. Initially external strategizing (arrow 2, Fig. 2.2) on the part of the Association aimed to retain the profession’s right to self-regulate, and to regain governmental confidence in the profession’s integrity and system of self-regulation. At that time, the Association deliberately chose to respond cautiously to requests from external actors to collaborate in the development of an accountability system. However, these external actors also, in turn, came to scrutinize and express criticisms of the Association for not opening professional boundaries and for strengthening its own regulating role. External strategizing by the Association at first seemed to be successful, in
that the Association succeeded in maintaining professional control by proposing reforms to professional accountability.

This initial success led the Association to shift towards internal strategizing (arrow 3, Fig. 2.2), because at that time the Association needed to develop professional regulations and professional training courses together with the veterinarians. However, the regulatory practices of the Association led to conflicting interests within the profession. The (re)construction of professional accountability and regulatory activities of the Association led to intra-professional dynamics, with increasing tensions between the Association and veterinarians. Suddenly, veterinarians were being pressured by the Association to develop and follow new professional guidelines. Although veterinarians wised to make the quality of their practices more transparent, questions emerged about accountability instruments and forms, and some veterinarians resisted the Association’s regulatory activities. The Association’s aim of regulating veterinary professionals and mobilizing (arrow 4, Fig. 2.2) them to join and participate ran into problems because membership of the Association and the accountability system was voluntary. The Association became paralysed as many veterinarians resisted participating in the accountability system. The Association’s failure to mobilize veterinarians ultimately led to their failure to implement the accountability system; moreover, forcing veterinarians to cooperate also resulted in veterinarians canceling their membership of the Association, so that the Association suffered financially too.

The apparent failure of the Association’s internal strategizing was noticed within the profession’s wider network. At that point, the Association shifted back to external strategizing (arrow 5, Fig. 2.2). External actors used intra-professional dynamics and the fact that the newly implemented accountability system was still in its formative phase to pursue their own goals and challenge the professional association to open its professional boundaries. These actors were thus able to strengthen their position within the veterinary profession. The Association was forced to collaborate with external actors and change the requirements of the system to benefit these external actors’ own goals. Although these external actors (e.g. pharmaceutical companies) took this opportunity to play a role in the construction of a professional accountability system and to carve out a position for themselves within the profession, they did not wish to take on the role of assessing or auditing professionals – partly due to their lack of knowledge in veterinarian medicine, but also because they did not want to run into the same resistance among veterinarians as the Association had encountered. In many cases, their profits were highly dependent on veterinarians and they therefore had to establish their legitimacy among veterinarians with care. A role in assessing professional accountability could have led to resistance among veterinarians, which in the end may have undermined their strategy. As a result, the external actors collaborated actively with the Association, but deliberately distanced themselves from the accountability system in their discourse with veterinarians (arrow 6, Fig. 2.2).

Due to its collaboration with external actors, the Association was able to shift back to internal strategizing by offering membership fee reductions to veterinarians in the hope that they would participate in the accountability system (arrow 7, Fig. 2.2). However, there was continued resistance among veterinarians towards the accountability system and the Association: rather than signing up for the accountability system, some veterinarians decided to establish a new association (AVIP). This resulted in conflicting interests within the profession, as many feared that it could lead to the profession splitting between two formal veterinary interest groups. As a result, the Association decided to evaluate its own strategizing by reflecting on the development of the accountability system and its own financial position (arrow 8, Fig. 2.2).

The Association concluded that it was in a difficult financial position and needed to shift towards external strategizing, by actively seeking strategic partnerships (arrow 9, Fig. 2.2). After intensive negotiations over roles and responsibilities, some external actors eventually decided to collaborate - for example by funding the Association in exchange for being granted the position of system facilitator, which allowed them access to all quality registers and data regarding veterinary practices (arrow 10, Fig. 2.2). At that point, despite several attempts by the Association to persuade external actors to play a role in assessing and evaluating professional conduct, no actor was willing to take on such a role. Evaluating professional accountability formed the backbone of the new accountability system, however. Intra-professional dynamics increased once again as veterinarians continued to question the added value of the new system of accountability.

The result was paralysis on the part of the Association, which was unable to successfully implement the accountability system due to both intra-professional and inter-professional dynamics. Our analysis illustrates how the accountability system became a hinge between internal strategizing and external strategizing. On the one hand, internal strategizing was only partly successful as professional regulations, training courses and guidelines were developed. However, if practitioners could not be persuaded to participate in the accountability system, it would remain difficult to hold veterinarians accountable for not following the rules, which in turn would undermine the objective of the accountability system. On the other hand, external strategizing was only partly successful: The Association was able to maintain the profession’s right to self-regulate, but was unable to maintain exclusive rights over the accountability system. In order to prevent the loss of the profession’s right to self-regulate entirely, it had to
surrender ground to and collaborate with other actors. Over time, the accountability system was deliberately scaled back, eventually becoming a register that could be used by others in the sector. This weakened the strategic position of the Association.

DISCUSSION AND CONCLUSIONS

The analysis of the empirical section illustrates the subversive processes within both the inter- and the intra-professional dynamics in this case, as well as the interplay between these two dynamics. From the perspective of the professional association, internal strategizing was necessary in order to deal with resistance to the proposed accountability among veterinarians. This internal strategizing focused primarily on conflict management in order to nurture the Association’s relationship with members and reduce the risk of losing members. In order to achieve this, it had to compromise with and eventually collaborate with external parties (e.g., pharmaceutical companies): the association could not develop and manage the system on its own due to its financial situation. In terms of the relating lens, this can be seen as an example of “relating as collaborating” (Anteby et al., 2016), a term which describes mechanisms that allow professions to overcome their differences with other related parties and collaborate to perform interdependent work, even though these parties may have different goals. The external strategizing was thus a process of carefully walking a tight rope, initially declining offers of collaboration but later cautiously accepting these offers and negotiating access to and influence on external parties. This shows how an association may simultaneously deal with both intra- and inter-professional dynamics. However, our case also shows how these dynamics affect one another. Cautious collaboration with external parties to finalize the development and implementation of the accountability system exacerbated, in turn, the skepticism of veterinarians, who questioned the goals of the Association.

Our results provide rich empirical support for the usefulness of the relating lens (Anteby et al., 2016), but they also reveal that more research is clearly needed. The use of a relational lens has enabled us to conceptualize strategizing in terms of with whom it was conducted or to whom it was addressed – external parties or to the association’ own members. We have contributed to research that uses a relating lens by showing that, depending on to whom strategizing is addressed, a distinction can and should be made between internal and external strategizing. Hitherto, studies have focused mainly on inter-professional dynamics and have addressed external strategizing activities – particularly jurisdictional battles with other occupational groups (e.g., Kellogg, Orlikowski, & Yates, 2006) or collaborative practices to collectively expand expertise (e.g., DiBenigno & Kellogg, 2014). Much less attention has been paid to intra-professional dynamics from a relating perspective. Although several studies have revealed the internal struggles that professions have had with imposed accountability mechanisms (e.g., Keevers et al., 2012; Levay & Waks, 2009), the cases presented in these studies often reflect conflicting or collaborating activities between a profession and (organizational) management. From a relating perspective, our study shows that ‘relating’ issues arise not only when a profession interacts with others (Abbott, 1988; Anteby et al., 2016), but also within a profession. Conflicts can arise between professionals due to different ideas on jurisdictional matters, including negotiation regarding licensing and certification. Moreover, although studies (implicitly taking a relating lens) have shifted the analysis to the “dynamic and unfolding relations between such groups” (Emirbayer, 1997, p. 281) and expanded the scope of analysis and theorization from intra-occupational studies to wide-ranging field-level examinations (Anteby et al., 2016), they seem to overlook one group of stakeholders - the professionals themselves. The intra-professional dynamics in our analyses clearly describe ‘relating’ activities: either collaborating or defending collaboration, or nurturing relations with members by trying to overcome intra-professional conflicts over how to organize accountability and professionalization. ‘Relating’ is thus not only done with external parties through a representative in the form of an association (Greenwood et al., 2002); associations also have to relate to their own members continuously. Moreover, excluding intra-professional dynamics from a relating perspective means overlooking the interplay between intra- and inter-professional dynamics and how one can fuel the other. We therefore argue that the relating lens should not only be used to ‘zoom out’ and address an occupation’s relations with others outside the profession, but also to ‘zoom in’ on the relational issues within the profession itself.

In terms of ‘relating’, another point should be addressed. Although studies that use a relating lens have so far been characterized mainly by collaborative actions and coproduction (Anteby et al., 2016), in our study the term ‘collaboration’ practices with other parties may not have fully captured what – in terms of relations – was actually going on between the actors involved. Often, the Association had no other choice than to collaborate, even with parties who were clearly prioritizing their own interests above those of the profession and subtly using the Association’s difficulties to further their own (diverging) interests. So, although ‘collaboration’ in the relation lens has a positive connotation, in our case – and perhaps in many others too – the effect was not positive. The French word collaborateurs would perhaps better describe the role that the Association was forced into by the end of our case – referring to those who collaborated with the enemy during the Second World War. We believe that a more nuanced
understanding of ‘collaborative’ relations is needed in order to capture the complexity of these relationships and how they come into being.

This chapter also contributes to current literature on professionalism and how professions struggle to organize accountability (e.g., Noordegraaf, 2015). Often, studies on professions and accountability refer to the strategic importance of implementing a system of accountability in a particular profession (Levay & Waks, 2009). Accountability systems are perceived as a solution that maintains professional autonomy within a wider network of relations (Ramirez, 2013), as a way of dealing with new risks and (re)organizing professional work practices (Noordegraaf, 2011), and as a method of professional self-regulation (Currie et al., 2012). Although our case study could be regarded as unique case with such a minimal level of accountability mechanisms in place, it has provided us with an opportunity to show the implicit and often overlooked role that an accountability system plays in intra- and inter-professional dynamics. Throughout our model, the accountability system and its perceived success or failure in the eyes of both members and external parties, appears to function as the ‘hinge’ between internal and external strategizing, which resulted in shifts between intra- and inter-professional dynamics. The shifts between these dynamics was often caused by the still absent accountability system. This fits with the performative, practice-based approach to accountability (Joannides, 2012; Keevers et al., 2012; Neyland & Woolgar, 2002), which sees accountability – and its associated material and discourse – as a social practice: something that is done through relations with others. This chapter has shown how an accountability system is enacted by all the stakeholders involved: how it is developed through negotiation and ‘collaboration’, how it is contested, scrutinized and accepted or rejected.

For an accountability system to function as a ‘defense mechanism’ against outsiders by establishing jurisdictional boundaries, it needs to gain acceptance from actors both inside and outside the profession. Especially when facing scandals and scrutiny from the media, professions often rely on improving their accountability systems as means of re-establishing their legitimacy (e.g., Ramirez, 2013). This implies that accountability systems are not fixed or immutable, and reforming them by, for example, tightening regulation mechanisms can trigger a new round of intra- and inter professional dynamics. Implementing an accountability system in the hope of re-establishing the legitimacy of a profession can create the impression that the world can be controlled more easily than it is in reality (Ballas & Tsoukas, 2004).
CHAPTER 3

Accountability as a discursive resource: negotiating professionalization via local discourses

Previous versions of this chapter have been presented at the European Group for Organizational Studies colloquium (EGOS), July 2013 (Montreal, Canada) and the annual meeting of the Academy of Management (AOM), August 2013 (Orlando, USA).
Chapter 3

ABSTRACT

The present chapter explores how the transition in the macro discourse on professionalism fuels local discourses on professionalization in the profession. A discourse analysis of veterinarians’ responses to the proposed implementation of an accountability system in the veterinary profession in the Netherlands, enabled me to explain how professionals used elements stemming from the changing discourse of professionalism as a discursive resource to engage in professionalization processes – or not. Based on a fine-grained analysis of local discourses on professionalization in the veterinary profession, I develop a number of findings. First, I give an empirical examination of how various local discourses on professionalization emerge in response to an increased call for more regulation of professional practices and accountability of professionals. Second, I highlight how professionals get their ‘resisting work’ done via local discourses. In particular, this study explains how professionals’ interpretations on their professional identity were an underlying source in negotiating professionalization of their profession. In doing so, my findings show that professionalization not only relates to the actual improvement of professional practices at the individual level, but above all relates to the creation of a dialogue between professionals regarding their normative beliefs about what appropriate and legitimate professional conduct entails.

INTRODUCTION

Over the last decades, organizational governance has shifted dramatically to a new accountability regime featured by an emphasis on transparency and calculative measurement practices to make organizational and/or professional practices visible for distant others (Ezzamel et al., 2007; Keevers et al., 2012; Roberts, 2009). As most professional activities take place in organizational settings, professions are increasingly challenged by this trend for more accountability and increased regulation of professional practices (Ramirez, 2013; Schott et al., 2015). Critical scholars on accountability question the assumption that (complete) transparency is possible or even desirable as it could lead to ‘a culture of suspicion and distrust’ (Butler, 2005; Messner, 2009; Roberts, 2009, 2017). The increased emphasis on accountability, thereby, provokes tensions in professions as it impinges on ‘traditional’ ideas on trust, harmony and solidarity among professionals.

Traditionally, professionalism was characterized by a focus on partnership, good fellowship and professional discretion (Abbott, 1988; Freidson, 2001). Nowadays, the discourse of professionalism “shifts from notions of partnership, collegiality, discretion and trust to increasing levels of managerialism, bureaucracy, standardization, assessment and performance review” (Evetts, 2011, p. 407). This transition in discourse fuels professionalization of professions. Professionalization is regarded as the process of adopting new practices and embedding new professional standards in professions so that they can consolidate their power and legitimacy (e.g., Adler & Kwon, 2013; Evetts, 2013; Muzio et al., 2013; Muzio & Kirkpatrick, 2011; Suddaby & Viale, 2011). Professionals, however, do not simply comply to new standards and associated practices stemming from changes in the discourse of professionalism (e.g., Currie et al., 2012; Levay & Waks, 2009). The discourse of professionalism thus could be enacted very differently within a profession, resulting in different ideas on professionalization of the profession (e.g., Evetts, 2013; Fenwick, 2016). Yet so far, we lack a detailed understanding of how professionals themselves (re)frame the changing discourse of professionalism to affect professionalization of the profession.

As professions have an emergent and negotiated nature, a focus on professionals’ discursive activities is relevant (Thomas & Hewitt, 2011; Ybema et al., 2009). Such a focus enables scholars to examine how actors actively help – or hinder – the enactment of particular strategies (Hardy, Palmer, & Phillips, 2000). It is argued that professionals could ‘agentially play’ with broader discourses thereby using certain elements as a ‘discursive resource’ for change (Brown & Coupland, 2015). In doing so, professionals could draw upon broader discourses to achieve particular purposes, such as the purpose of making sense of their professional identity.
(what it is to be a professional) and the need to engage in professionalization— or not. In order to gain a more detailed understanding of how professionals draw upon elements from the changing discourse on professionalism, a focus on professionals’ interpretations of their identity is relevant. Identity is regarded as a ‘reflexive concept’ (Giolla, Schultz, & Corley, 2000, p. 78) as through engaging in reflective processes actors explain themselves as members of a profession (Brown, 2006; Brown & Coupland, 2015). In order to be seen as a professional, professionals must reflect on and mobilize the discourses that frame their particular occupational world, that define specific issues of membership, context, purpose and practice (Dent & Whitehead, 2002). Within discourse studies identity is also regarded as a fundamentally ‘bridging concept’ between levels of analysis from the individual to groups, organizations and societies (Coupland & Brown, 2012; Ybema et al., 2009). In this sense, a focus on the identity of professionals could enable scholars to explain the relation between macro systematic ideas (grand discourses on professionalism) and local micro enactments (locally situated discourses on professionalization). In this chapter, I therefore, zoom in on the question: how do professionals draw on the changing discourse of professionalism, and how do they, (re)negotiate professionalization of their profession by interpreting their professional identity?

In this chapter I focus on the Dutch veterinary profession, which has been confronted with changing discourse on professionalism. Whereas historically the veterinary profession was characterized an emphasis on discretion and considerable autonomy in professional work practices (see: Adler & Kwon, 2013), nowadays it has to cope with increased demands for enhanced accountability. Veterinarians were publicly accused of being interested primarily in “economic interests rather than public health”, and of having a “perverse” business model (Dohmen, 2011). The fact that some veterinarians were even shareholders in pharmaceutical organizations that were supplying the antibiotics further damaged the status of veterinarians (Dohmen, 2011). If the veterinary profession was not able to improve their self-regulation regarding the prescription of antibiotics, The Minister of Economic Affairs threatened to end the right of veterinarians to sell veterinary medication (November 2011). Against this background the Dutch Veterinary Association (which henceforth is referred to as the Association) decided to strengthen self-regulation of the profession through developing a professional accountability system. In this sense, the Dutch veterinary profession was an interesting profession to examine, as it provided the opportunity to illustrate how veterinarians (re-)frame the changing discourse of professionalism, and to explain how they, through interpretations on their professional identity, (re-)negotiate and affect professionalization of the veterinary profession.

THEORETICAL FRAMEWORK

Discourse as a resource: how macro discourses relate to micro discourses

In literature a distinction is made between macro- discourses and micro-discourses (Alvesson & Karreman, 2000, 2011). Macro discourses reflect historically developed systems of ideas and form institutionalized ways of addressing a topic. In this way macro discourses “shape our ways of talking about a subject matter and informs us as to what is normal, natural and true” (Alvesson & Karreman, 2011, p. 1130). Through discourses - which are formed by constellations of talk patterns, ideas, logics and assumptions - objects and subjects become constituted (Alvesson & Karreman, 2011). For example, professions are constituted by a macro discourse of professionalism that produces social categories and norms and shape the understanding and behaviour of professionals (Greenwood et al., 2002; Phillips, Lawrence, & Hardy, 2004). In contrast to macro discourses, micro discourses relate to the local, situational context and reflect how language is used in a specific process or context (Alvesson & Karreman, 2000). On the local level macro discourses “are interpreted or constructed and strategically and continually made relevant by and or for participants” (Van Dijk, 1997, p. 16). As Cooren et al. (2007) argue, a macro discourse can only exist through local micro discourses, because the work is done locally to assure its stability, adaptability and mobility. Yet, over time a macro discourse (such as the discourse of professionalism) can act from a distance as it can be spread in space and time thereby influencing the way actor write and speak about a certain subject. The existence of such macro discourses could vice versa provide actors with choices on which elements of the broader discourse they draw in their local micro discourses (Alvesson & Karreman, 2011; Hardy et al., 2000). Actors could draw on distinct elements as a ‘discursive resource’ in different ways and at different times to achieve particular purposes, such as making sense of what it is to be a professional (Watson, 1995). As a result, within professions, multiple, fragmented local discourses coexist as actors could interpret and respond to macro discourses in various ways.

The discourse of professionalism

The discourse of professionalism enables actors to talk about ‘professions’ and informs actors what they could expect of professional behaviour. Professionalism is regarded as discourse of occupational change and control in professions and organizations (Evetts, 2006; Fournier, 1999). Moreover, the discourse of professionalism enables occupations, and professionals to legitimize their practices outside the occupation (Fournier, 1999; Thomas & Hewitt, 2011). It is precisely through such wide understandings of what professionalism entails that the discourse of professionalism could be perceived as a macro discourse.
This broader, macro discourse of professionalism is, however, increasingly subjected to change (e.g., Fenwick, 2016). Traditionally, professionalism was related to autonomy of professionals and trust in professional behaviour as professions and professionals enjoyed considerable autonomy and freedom from external control, both in the governance of the profession as well as in professional work practices (Abbott, 1988; Freidson, 2001; Larson, 1977). Typical of the traditional discourse of professionalism is the acceptance and trust in the authority and expertise of professionals (Evetts, 2013). Professionalism requires professionals to be worthy of that trust, to maintain confidentiality and not to use their knowledge for fraudulent purposes. In return, society could grant professionals with authority and status (Evetts, 2013). Yet, over the last decades professions are confronted with various trends that call for organized responses (Postma et al., 2015; Scott, 2008). Trends within the profession relate to the rise of ‘big’ professional service firms, increasing work specialization, technological advancement, changing work conditions, and multi-problem cases (Muzio & Kirkpatrick, 2011; Noordegraaf, 2007; Postma et al., 2015). These trends affect the way professions are organized and call for new ways of coordination and integration of professional services (Evetts, 2011; Noordegraaf, 2011; Postma et al., 2015). Trends outside the profession also affect professions, for example privatization and commercialization urge professions to respond and (re)organize their work (Postma et al., 2015). As a consequence, the discourse of professionalism shifts towards a focus on the management and control of professional practices (Evetts, 2011; Muzio & Kirkpatrick, 2011; Noordegraaf, 2015; Wallenburg, Hopmans, Buljac-Samardzic, den Hoed, & IJzermans, 2016).

Scholars refer to this transition in discourse as ‘new professionalism’ (e.g., Evetts, 2009, 2011); ‘hybrid professionalism’ (e.g., Noordegraaf, 2015) and ‘organized professionalism’ (Postma et al., 2015). Professionals, thereby, have to respond to new expectations of service delivery from clients, organizations and the state. Professionals still need to meet classic professional standards, such as attention, time and humanity, but also organizational standards, such as timeliness, speed and efficiency (Adler & Kwon, 2013; Noordegraaf, 2015). Not merely ‘offering quality’ is a central ingredient, but also ‘organizing for quality’ is perceived as a central ingredient of professional work (Postma et al., 2015), thereby changing the broader idea of what it means to be a professional and thus a central shift in the macro discourse of professionalism (Postma et al., 2015). Table 3.1 summarizes how the transition in the macro discourse of professionalism is accompanied by changing assumptions on regulation of the profession, changing assumptions on accountability and changing assumptions on trust in and among professionals.

### Table 3.1 The changing discourse of professionalism

<table>
<thead>
<tr>
<th>Assumption on the regulation of the profession</th>
<th>Traditional macro discourse of professionalism</th>
<th>New macro discourse of professionalism</th>
</tr>
</thead>
<tbody>
<tr>
<td>Professionals enjoy a considerable autonomy and freedom from external control, both in the governance of the profession as well as in professional work practices (Abbott, 1988; Larson, 1977)</td>
<td>Collective self-regulation through an increased emphasis on management and control of professional practices (Evetts, 2011; Muzio &amp; Kirkpatrick, 2011; Noordegraaf, 2015)</td>
<td></td>
</tr>
<tr>
<td>Professionals should offer quality in order to be granted with authority and status (Freidson, 2001)</td>
<td>Not merely offering quality, but also organizing for quality becomes central within professions (Postma et al., 2015)</td>
<td></td>
</tr>
<tr>
<td>Professionals have to show that they are trustworthy, put their clients first, maintain confidentiality and do not use their expertise and knowledge for fraudulent purposes (Evetts, 2013)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Professions are based on a community principle characterized by harmony, solidarity and trust among professionals (Abbott, 1988; Freidson, 2001)</td>
<td>Professionals trust among professionals results from showcasing their quality through their participation in management and control of professional practices. Trust relationships between professionals are being replaced by organizational forms of regulation (Evetts, 2006)</td>
<td></td>
</tr>
</tbody>
</table>

### Professionalization and professionals’ discursive portrayals of their identities

Changes in the macro discourse of professionalism affect professions and professionals as they aim to maintain the distinct status associated with their profession and being a professional (Anteby et al., 2016; Evetts, 2013). As a result, the changing discourse of professionalism will result in an increased process of professionalization, because professionals aim to consolidate and advance their power and legitimacy (Muzio et al., 2013; Suddaby & Viale, 2011). Yet, several studies have shown that changes in discourse do not always lead to perfectly disciplined professionals (Alvesson & Willmott, 2002; Fleming & Spicer, 2003; Knights & Clarke, 2013; Thornborrow & Brown, 2009). For example, in a recent study on academic professionals, Knights and Clarke (2013) show that professionals still experience some leeway to craft desired versions of themselves. Professionals thus should not be seen as passive victims that comply with practices associated with changes in discourse. Instead, professionals actively work to embody or resist macro ideas on professionalism in their locally situated practices (e.g., Brown & Coupland, 2015; Currie et al., 2012; Postma et al., 2015). Scholars increasingly pay attention to- and acknowledge dynamics in and around professions. More attention is paid to the role...
of agency of professionals and it is acknowledged that professionals actively draw upon the discourse of professionalism as a rhetoric device to obtain legitimacy (Thomas & Hewitt, 2011). Additionally, it is acknowledged that professions negotiate their identity continuously and that this is done via discourse (Thomas & Hewitt, 2011). In order to account for the fluidity and contested nature of professions, scholars should engage in discourse analysis (Thomas & Hewitt, 2011) and in particular focus on the discursive portrayal of professional identities to account for change processes (Coupland & Brown, 2012; Ybema et al., 2009).

Professional identity relates to the individual’s self-definition as a member of a profession (Cheirim, Williams, & Hinings, 2007; Ibarra, 1999). Identities emerge from an understanding of the self in relation to perceptions of others (Schultz, Magazine, Langley, & Tsoukas, 2012) and evolve in interactions with others (Beech, 2008; Goffman, 1959). Professional identities are associated with the enactment of a professional role, which relates to the goals, values, beliefs, norms, interaction styles and time horizons of the field the professional operates in (Ashforth, 2001; Goodrick & Reay, 2010; Pratt, Rockmann, & Kaufmann, 2006). In this sense, professional identities refer to a set of traits that could be perceived as the essence of being a member of a certain profession (Gendron & Suddaby, 2004; Guo, 2017). Such external representations of a professional identity have also internal implications for professionals as they affect how professionals see themselves as professionals, that is the private notion of who they are (Gendron & Spira, 2010; Gendron & Suddaby, 2004). As such professionals’ interpretations of their identity is central in how they act in and interpret their daily work situations (Cheirim et al., 2007; Pratt et al., 2006). Within discourse studies identity is therefore regarded as a fundamentally ‘bridging’ concept between levels of analysis from the individual to groups, organizations and societies (Coupland & Brown, 2012; Ybema et al., 2009). A focus on professionals’ discursive constructions of their professional identities enable scholars to explain the relation between macro systematic ideas (grand discourses on professionalism) and local micro enactments (locally situated discourses on professionalization).

Next to a ‘bridging’ concept, identity is also regarded as a ‘reflective concept’ (Gioia et al., 2000, p. 76), in the sense that it is through processes of reflexivity that professionals understand, define and explain themselves as members of a profession (Brown, 2006; Brown & Coupland, 2015). Identity as a reflective concept is best summarized by (Alvesson & Robertson, 2016, p. 9) as: “a reflexively organized understanding of one’s distinctiveness and valued key characteristics derived from engagement in and with competing discourses and multiple experiences, which produces a degree of existential continuity and security.” Through reflecting on their identities, professionals provide temporary answers to the question ‘who they are’ ‘what they will stand for’ and ‘who they are not’ (Sveningsson & Alvesson, 2003). As Dent and Whitehead (2002) argue such professional identities are never stable, but should be perceived as a never-ending process that: “only exists and draws its meaning and ontological anchor in relation to the ‘Other’: that which is not, or which it does not desire to be” (Dent & Whitehead, 2002, p. 11). Professionals have an active role in positioning themselves within these coexisting and sometimes conflicting identification possibilities (Alvesson & Willmott, 2002; Bévort & Suddaby, 2015; Garcia & Hardy, 2007; Morales & Lambert, 2013), and this active positioning of professionals could vice versa affect change processes.

In a recent study Costas and Grey (2014) illustrated that professionals could draw upon different temporal resources while reflecting on their identities. Vice versa such reflections of professionals on their identities affected change processes in different ways (Costas & Grey, 2014; Ybema, 2010). For example, professionals can draw upon nostalgic constructions of the past, typically related to images of community, harmony and solidarity, to resist contrasting identity transformation processes in the present (Costas & Grey, 2014). Additionally, professionals can also draw upon postalgic constructions of the future, accompanied by images of desirable and undesirable future selves (Ybema, 2010). Two different modes of postalgic constructions are distinguished (Costas & Grey, 2014). In the first mode, ‘power of temporality’, professionals conceive the future in terms of ongoing improvement and their identities are then continuously worked upon as these are always in a constant process of becoming (Costas & Grey, 2014). In the second mode ‘temporality of power’, professionals conceive the future as a radical break with existing unsatisfactory notions and portray their identities as a destination in which there is a time that their identity work is finished (Costas & Grey, 2014). By drawing upon such postalgic constructions professionals stimulate change and engage in identity transformation processes in the present.

In order to gain a more detailed understanding of how professionals draw upon the changing macro discourse of professionalism to affect professionalization of the profession, a focus on professionals’ interpretations of their identity is relevant. This enables scholars to understand (using identity as a bridging concept) how such a macro discourse becomes (re-)framed and result in multiple, locally, situated discourses on professionalization in the profession; and to reveal how (using identity as a reflexive concept) professionals’ interpretations of their professional identity eventually affect professionalization of the profession.
## METHODS

### The research context

In order to explore how professionals (re-)frame the changing discourse of professionalism to affect professionalization of the profession, I draw upon a case study within the veterinary profession in the Netherlands. In response to societal concerns about the quality of professional practices and professionals’ integrity, the association of veterinarians (from here on called the Association) called for action within the profession. In order to make the work of veterinarians more transparent and to maintain the profession’s permission to self-regulate, an accountability system (so called Central Quality Register for Veterinarians: CQRV) was developed. This research setting, thereby, enabled me to examine how changes in the discourse of professionalism, characterized by the increased demand for the regulation of professional practices, eventually became embodied in locally, situated professionalization discourses of professionals.

### Data collection and analysis

The research process was characterized by an interpretative approach allowing understandings to emerge from the data as the research progressed (Yanow & Schwartz-Shea, 2015). It was an iterative process characterized by a reflective interchange between theoretical insights and insights stemming from the data. Instead of entering the field with a formal hypothesis, I engaged in an abductive mode of inquiry, as I was puzzled by the tensions among veterinarians in response to the proposed accountability system. The empirical data was collected between December 2011 to December 2013. Different qualitative data sources and methods were used, comprising focus groups, formal interviews, document analysis and field observations (see Table 3.2).

The research process started with a document analysis. General policy documents, specific documents relating to (aspects of) the accountability system, newsletters of the Association, and newspaper reports, reports and briefings of the Ministries and reports of external consulting firms relating to the antibiotic scandal, were analysed. The analysis of documents served as a means to gain a better understanding of changes in the macro discourse of professionalism and the associated accountability pressures imposed on veterinarians in the Netherlands. Moreover, the document analysis provided contextual information, such as changes in veterinary work practices, veterinary regulations and served as input for the semi-structured format for the focus groups and interviews.

The antibiotic scandal, in which veterinarians were accused for being interested in “economic interests rather than public health” (Dohmen, 2011), resulted in increased external accountability pressures for the veterinary professionals to account for the quality of their work practices. As a consequence, the Association felt urged to change and became focused on increased regulation of veterinary practices. After gaining in-depth insights in the scandal and associated practices, I conducted focus groups and interviews with veterinarians. Central themes were professional identity and professional behaviour, professional self-regulation,

### Table 3.2 Data sources

<table>
<thead>
<tr>
<th>Data types</th>
<th># hours</th>
<th># participants/events/items</th>
<th>Use in analysis</th>
</tr>
</thead>
<tbody>
<tr>
<td>Focus groups</td>
<td>16 hours</td>
<td>37 participants</td>
<td>Yielded insight in how veterinarians draw upon the changing discourse of professionalism and use discursive resources (such as perceptions on their professional identity) to affect professionalization of the veterinary profession.</td>
</tr>
<tr>
<td>Interviews</td>
<td>16 hours</td>
<td>8 participants</td>
<td>Yielded insight in 1) how veterinarians draw upon the changing discourse of professionalism and use discursive resources (such as perceptions on their professional identity) to affect professionalization of the veterinary profession; and 2) reasons for change and motivations of the Association.</td>
</tr>
<tr>
<td>Field observations</td>
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<tr>
<td>Observations of fraternal</td>
<td>5 hours</td>
<td>2 observations</td>
<td>Yielded insight in interaction processes between veterinarians and how they draw upon elements in the changing discourse of professionalism to affect professionalization of the veterinary profession.</td>
</tr>
<tr>
<td>consultation sessions</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Observation of Association's</td>
<td>25 hours</td>
<td>5 observations</td>
<td>Yielded insight in interaction processes between veterinarians and how they draw upon elements in the changing discourse of professionalism to affect professionalization of the veterinary profession.</td>
</tr>
<tr>
<td>annual conferences &amp; meetings</td>
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<td>organized by the Association</td>
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<td>Documents</td>
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<tr>
<td>Policy documents of the</td>
<td>-</td>
<td>15 items</td>
<td>Provided insight in: 1) the reasons for change. 2) the design, development and process of the accountability system. 3) requirements and details of instruments part of the accountability system.</td>
</tr>
<tr>
<td>Association related to the</td>
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<tr>
<td>development of the accountability</td>
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<td></td>
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<tr>
<td>system and its elements.</td>
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<tr>
<td>(Digital) Newsletters from the</td>
<td>-</td>
<td>100 + items</td>
<td>Provided in veterinarians’ responses: topics of debate, their emotions and their interpretations of professionalism and their professional identity.</td>
</tr>
<tr>
<td>Association + LinkedIn discussions +</td>
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<tr>
<td>input on discussion forum for</td>
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<tr>
<td>veterinarians.</td>
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</table>
accountability pressures, and the initiated implementation of the accountability system. Participants were approached via the website of the Association, a digital newsletter, direct calls and through the snowball method. The locations for the focus groups (veterinary centres) were scattered over the country to enable veterinarians from different regions to participate. The interviews and focus groups were open to all veterinarians, such as those specializing in small animal, in large animals, or non-practicing veterinarians.

The interviews were tape-recorded, and the focus groups were filmed with two HD-video cameras, which enabled me to focus on nonverbal expressions of participants, but also to support the transcription process. The interviews and focus groups lasted approximately between 60 and 120 minutes and were fully transcribed. Quotes coming from the interviews are for example referred to as “I2 (2nd Interview), Board member of the association”. Focus groups are referred to as “F2, 3 (2nd Focus group, third participant) veterinarian”.

After the interviews and focus groups, observations were conducted to gain insight in daily practices of veterinarians. Moreover, several meetings organized by the Association were observed, for example meetings of the Association where they presented and introduced the system to the veterinarians (sessions lasted about two hours and were organized by the Association). These latter sessions enabled me to see how members of the Association and veterinarians variously used elements coming from the changing discourse of professionalism to portray their identity and (re)frame the need for increased professionalization.

Additionally, I observed two fraternal consultation sessions of veterinarians in which veterinarians were invited to discuss moral dilemmas they had to deal with in practice. These sessions yielded insight in interaction processes between veterinarians and enabled me to gain a better understanding of how they collectively made sense of- and (re)frame the macro discourse of professionalism within their local interpretations.

Finally, I became a member of two veterinary fora. First, I was a member of a discussion group on LinkedIn in which veterinarians reflected upon changes in the profession and the proposed accountability system. Second, I was a member of a specific online forum for veterinarians who explicitly questioned the development of the accountability system by the Association. The information gathered on these fora was helpful to gain an understanding of how veterinarians (collectively and individually) made sense of- and (re)frame the macro discourse of professionalism. Moreover, it enabled me to gain an understanding of their local interpretations and developments over time as it was an ongoing discussion between veterinarians.

The data was analysed as follows. First, I conducted a content analysis of the policy documents of the Association to examine the proposed content of the accountability system. Then, I went through the empirical data, such as the field notes and interview transcriptions and analysed the reactions of veterinarians and members of the Association. Moreover, I scanned the discussion for relevant topics. Then I coded veterinarian responses within these topics, and selected quotes regarding veterinarians’ experiences with the proposed accountability system, and veterinarians’ perceptions of their identities. In order to make a distinction between different perceptions on the professional identity I looked for similarities and differences, for example differences between the underlying temporal orientations. After gaining insight into the different ways in which veterinarians interpreted their professional identity I focused on the question how such underlying interpretations became part of and affected local interpretations on professionalization.

In order to make a distinction between the various assumptions of actors in the profession regarding professionalization, the method of identification of enthymemes is used (Heracleous & Barrett, 2001). This method is theoretically grounded in the structurational view of discourse (Heracleous & Barrett, 2001). Enthythemes are arguments-in-use and are not necessarily made explicit, but also can remain implicit in the actor’s mind. Identification of those enthymemes can enable researchers to uncover assumptions that are taken for granted (Heracleous & Barrett, 2001). In order to get the different enthymeme patterns, first, central themes were searched for that were explicitly stated or assumed, such as perceptions on regulation of the profession and professional accountability. Additionally, these central themes were compared and placed in a means-end relationship, which resulted in a distinction between three micro discourses on professionalization. Through identifying these three distinct discourses I gained an understanding of how the macro professionalism became (reframed through veterinarians’ interpretations of their identities, and how this affects (stimulates or hinders) professionalization of the veterinary profession.

**FINDINGS**

In this section, I show how the macro discourse of professionalism fueled three local discourses of professionalization in the veterinary profession: 1) a discourse focused on continuous professionalization, 2) a discourse focused on delineating professional standards, and 3) a discourse focused on maintaining professional autonomy. I explain how these discourses were
distinct in the ways in which veterinarians used elements stemming from changes in the macro discourse and in the ways in which they portrayed their prototypic professional identity.

Three distinct discourses on professionalization

Within the veterinary profession, three micro discourses on professionalization could be distinguished, based on distinct ideas on regulation in the veterinary profession and distinct views on how quality of veterinary conduct could be safeguarded. Table 3.4 presents a detailed overview of how distinct assumptions on professionalism resulted in three different situated discourses on professionalization in the veterinary profession.

Discourse 1: Continuous professionalization

The first discourse related to ‘continuous professionalization’ and was mainly advocated by board members and employees of the Association. From the beginning the Association believed that regulative practices in the veterinary profession needed to be increased and become more focused on collective self-regulation, because: “We veterinarians should be the ones that make our policy, because we have the [veterinary] expertise” (I3, Board member of the Association). As this quote suggests veterinarians had to organize for quality themselves, because they are regarded to have the relevant expertise. Just as the changing macro discourse of professionalism, accompanied by an increased emphasis on the management and control of professional practices (Evetts, 2011; Muzio & Kirkpatrick, 2011; Noordegraaf, 2015; Wallenburg et al., 2016), this local, situated discourse of the Association became more focused on increased regulation of professional practices. Within this local discourse increased regulative practices were regarded to be of utmost importance to remain control over the profession and to not ‘hand it over’ to governmental institutions: “I have to respond to governmental demands, otherwise we [the profession] will lose control and the introduction of a quality system will help me in this respect” (I1, Board member of the Association). As one of the board members explained, the development of a quality register was essential as it would: “enhance our position, strengthen our professional power (the mandate to self-regulate at the level of the profession)” (I3, Board member of the Association). As this quote suggests veterinarians had to organize for quality themselves, because they are regarded to have the relevant expertise.

The development of such an accountability system, in the form of a quality register, was perceived to be necessary as according to board members of the Association, veterinarians were lacking accountability skills: “I expect in the behaviour of someone with an academic background that veterinarians would have these skills” (I1, Board member of the Association). As illustrated in the above quotes advocates of this local micro discourse thus actively made use of the argument as portrayed in the macro discourse of professionalism that professions increasingly need to organize for quality (Postma et al., 2015).

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Table 3.4 Different argumentation patterns within the three discourses on professionalization in the veterinary profession

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<tr>
<th>Discourse on delineating professional standards</th>
<th>Discourse on maintaining professional autonomy</th>
<th>Discourse on continuous professionalization</th>
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<tr>
<td>Key goal</td>
<td>Requirements</td>
<td>Requirements</td>
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<tr>
<td>The goal X</td>
<td>Leads to X</td>
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<td>Y leads to X</td>
<td>To achieve X</td>
<td>To achieve X</td>
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<tr>
<td>General conclusion</td>
<td>Belief about the specific action is Z</td>
<td>Belief about the specific action is Z</td>
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<td>Therefore, veterinarians need to do what is required to account for the quality of our professional conduct/standards and requirements regarding good professional conduct. In order to account for the quality of our professional conduct/standards and requirements regarding good professional conduct.</td>
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degree that he has a high degree of self-reflection, who adopts an assessable attitude and checks himself whether his professional conduct is up to standards with the latest academic insights. Well, I don’t see that. I believe it is there, but we can’t assess it and demonstrate it.” (I1, Board member of the Association). As this quote suggests board members do want to trust the majority of veterinarians for having the right skills, however they are not able to openly reflect on the quality of their conduct and demonstrate it to others. The assumption was made that trust only stems from the professionals’ participation in management and control practices and in this sense ‘trust is being replaced by organizational forms of regulation’ (Evets, 2006).

The assessment of professional behaviour would not only make the quality of veterinary conduct visible but would also enable the Association to stand-up against veterinarians who do not live up to the agreements in the profession. The active control of professional behaviour inside the profession was regarded to be necessary: “As a profession you will expel these professionals [those who do not live up to the professions’ standards]. However, if you do not have quality standards, you cannot expel them” (I1, Board member of the Association). Although supporters of this discourse made the assumption that increased regulative practices would function as weaponry to protect external legitimacy, they also assumed that such practices were necessary to improve professional quality of veterinarians within the profession: “The reason [for increased collective self-regulation in the profession] was not only a result of a perceived loss of status, yet there is indeed something to improve” (I1, Board member of the Association). An increased emphasis on the management and control of veterinary practices would thus also be beneficial for the veterinary profession.

Yet, the assumption was made that in order to safeguard professional quality veterinarians needed to learn how they shape their professional role. Board members of the Association felt that an accountability system, in the form of a quality register and professional guidelines, would help veterinarians in this respect:

“We will create a quality register, supported by professional guidelines. But, in fact these are tools, not the goal. The goal is neither the development of a quality system, nor the registration of veterinarians, nor the creation of guidelines … these are all tools. The ultimate goal is that we act in a transparent, socially responsible manner and that we shape our professional role and responsibilities regarding animal welfare including animal health, public health and environmental aspects.” (I3, Board member of the Association).

As reflected in the above excerpt, veterinarians needed to act in a ‘transparent, socially responsible manner’ and actively needed to ‘shape’ their professional role. Through the implementation of an accountability system, veterinarians would be able to make justified choices in the future regarding “animal welfare, including animal health, public health and environmental aspects. Thereby willing to make the quality of his/her professional conduct transparent” (I3, Board member of the Association). As this quote illustrates, board members of the Association assumed that – through implicitly questioning the professional role - veterinarians would eventually comply to the quality register.

Advocators of this local micro discourse thus actively made use of the argument as portrayed in the macro discourse of professionalism that not merely ‘offering quality’, but also ‘organizing for quality’ is a fundamental characteristic of professions and professional work (Postma et al., 2015). As a result, this local discourse was characterized by a focus on self-regulation of the profession through increased management and control of professional practices. Through implicitly questioning if veterinarians currently are able to act in a responsible manner, are able to make justified choices and are able to shape their professional role, advocators of this discourse aimed to persuade veterinarians to engage in continuous professionalization and aimed to continuously improve the quality of professional practices.

**Discourse 2: Delineating professional standards**

The second discourse related to the delineation of professional standards to explicate what good professional conduct entails. Main advocators of this discourse were practicing veterinarians and members of the veterinary Association. This discourse emerged out of the assumption that professionals need to engage in an increased professionalization process to maintain (or restore) their reputation in society. Advocators of this discourse emphasized that the reputation of the veterinary profession was damaged through a lack of self-regulation of the profession: “Our reputation is damaged, partly because of bad apples within the profession, but also due to a lack of regulation within and positioning of the profession. And that is a shame.” (F2, veterinarian). According to supporters of this second discourse, profession’s self-regulation through the implementation of an accountability system, would help to safeguard professional quality and strengthen the reputation of veterinarians in society. Some form of self-regulation at the level of the profession was perceived as necessary to maintain the profession’s mandate to self-regulate:
“We should state as a profession: ‘look guys [referring to outside audiences] this is how we perceive our professional role, and this is our quality system, so you [outside audience] could assume that we [veterinarians] will deliver quality, because we regulate and secure it [the quality of veterinary conduct] ourselves” (F2,2, veterinarian).

As illustrated in this excerpt, veterinarians were primarily concerned with their reputation and aimed to strengthen their reputation in society by means of implementing increased self-regulative practices in the profession. The assumption was made that the veterinary profession was able to regulate and delineate professional standards itself in order to prove to outside audiences that the profession was delivering quality. Just as the first discourse advocators of this second discourse thus also made use of the changing discourse of professionalism by drawing on the argument that professions increasingly need to ‘organize for quality’ (Postma et al., 2015).

Although veterinarians supported the increased need for self-regulative practices at the level of the profession to make the quality of professional conduct visible, they experienced difficulties in the question how to organize for quality. In particular, they questioned how to delineate professional standards and the consequences of how to assess professional conduct: “Who is going to decide what it entails to give a good account of the quality of your conduct? Will there be increased control and thus consequences?” (LinkedIn: CQRV topic, veterinarian). As this quote illustrates veterinarians feared to make their professional conduct ‘visible’ by means of an accountability system, without first having a say in or at least receive clarity on how ‘good’ professional conduct is defined and assessed. According to supporters of the second discourse there should be an overall acceptance of professional standards and the associated accountability system before they participate in the accountability system: “For me it is acceptable when we have a clearly defined norm within the profession, that is accepted among all of us” (I4, veterinarian). The need for a clear delineation of professional standards is also illustrated in the following quote: “According to me it is necessary to have clearly defined standards within which I can assess my practices […] if you cannot make this clear the majority of the profession would question the relevance of such a system and make no effort at all.” (F2,2, veterinarian). As these quotes illustrate supporters of this second discourse explicitly referred to the need for an overall acceptance of all veterinarians, thereby using the ‘the community principle’ (see: Adler et al., 2008) of professions as a discursive resource to renegotiate and have a say in the proposed professionalization by the Association.

This group of veterinarians not only used the community principle as a discursive resource to renegotiate the content of the accountability system, but also referred to this principle with regard to relational consequences of the accountability system. In this discourse the implicit assumption was made that the implementation of the accountability system would call the traditional community principle of professions into question, which is based on mutual trust (e.g., Adler et al., 2008). In particular, the fear for relational consequences became explicit in a discussion on a specific part of the proposed accountability system: the job competence profile. According to the Association a job competence profile was a tool for self-reflection, as well as informative for clients regarding the required competencies of a qualified veterinarian. These competencies not only related to specific veterinarian practices and expertise, but also to general practices, such as communication and collaboration techniques. In the beginning the Association stated that veterinarians were obliged to fulfill this job competence profile to become a member of the CQRV and seen as a qualified veterinarian. Depending on the outcome veterinarians were obliged to participate in specific courses, such as communication modules or modules related to specific veterinarian techniques. Yet, advocates of the second discourse were critical and perceived the job competence profile as a “strange choice” (F4,2, veterinarian), for expressing transparency to outsiders. Their criticism was mainly related to the assumption of the Association that non-participating veterinarians should be distrusted. The sudden need to talk about professional competence was perceived as “threatening” (F4,1, veterinarian). Supporters of this discourse explicitly criticized the Association for questioning their current competencies: “as if we are not competent yet” (F4,2, veterinarian) and “suddenly we have to talk about our professional competence. Why?” (F4,2, veterinarian). These remarks suggest that these veterinarians felt that they had to prove their professional competence, whereas they believed they were already competent and that it was solely a matter of restoring the profession’s reputation.

So, although this group of veterinarians were proponents of increased regulative practices at the level of the profession, they were critical regarding the assumption of the Association that veterinarians first have to ‘earn’ trust through participating in increased management and control practices. As such, supporters of this discourse did not comply with all the proposed changes stemming from the macro discourse of professionalism as they did not endorse the Association’s assumption that professionals first have to prove that they are trustworthy. Instead within their discourse this group referred to elements of the traditional discourse of professionalism, such as mutual trust among professionals (see: Adler et al, 2008).
and an a priori acceptance and trust in the authority and expertise of professionals (see: Evetts, 2013) to renegotiate increased professionalization as proposed by the Association.

**Discourse 3: Maintaining professional autonomy**

The third discourse related to ‘maintaining professional autonomy’ and was mainly advocated by practicing veterinarians who often were not a member of the Association. Advocators of this local micro discourse were explicitly against the increased control and management of professional practices, that is the transition in the macro discourse of professionalism. In order to resist professionalization as proposed by the Association, advocates of this discourse, therefore, began to use elements of the traditional macro discourse of professionalism. Typical for this traditional macro discourse of professionalism is the acceptance and trust in the authority and expertise of professionals, whereby professionals enjoy considerable autonomy and freedom from external control, both in the governance of the profession as well as in professional work practices (Adler & Kwon, 2013; Evetts, 2013). The following quote exemplifies how veterinarians implicitly used elements coming from the traditional macro discourse of professionalism:

“There is no reason at all to doubt the quality of the vast majority of veterinarians, especially when you compare it to dentists and physicians. We are not so expensive and partly because we are an autonomous profession without too many rules, mandatory systems and meaningless certification practices. Let’s keep it that way.” (LinkedIn: professionalization topic, veterinarian).

In this quote implicitly, the reference was made to acceptance and trust in the authority and expertise of professionals as it was stated that there is no reason “to doubt the quality of the vast majority of veterinarians.” In order to make an argument for the maintenance of professional autonomy it was also implicitly assumed that a collective form of self-regulation (through organizing for quality) would only lead to an increase of costs (“We are not so expensive and partly because we are an autonomous profession without too many rules, mandatory systems and meaningless certification practices”). The assumption was made that veterinarians increased collective agreements in the profession would not necessarily lead to increased quality of veterinary conduct. Supporters of this discourse aimed for individual self-regulation and argued that a collective form of self-regulation would only form a threat for offering professional quality:

“How effective is compulsory education followed by colleagues who do not want to learn [suggesting that those colleagues follow courses for instrumental reasons]? Moreover, by making such courses mandatory I do not have the possibility anymore to distinguish myself from those colleagues.” (LinkedIn: CQRV topic, veterinarian).

As this veterinarian suggested, not all veterinarians would participate for the right reasons, which ultimately forms a threat for safeguarding professional quality in the profession. These vets began to accuse the Association for presenting an “empty choice”, through implementing a system that is voluntary, but still obligatory to be regarded as a ‘good’ veterinarian and member of the profession: “Yes, it is voluntary, but if you do not become a member, you will be excluded” (I4, veterinarian). As a result, supporters of this third discourse were critical regarding collective self-regulation in the veterinary profession: “I really do not understand why they want to make collective regulations, to treat everyone the same.” (I4, veterinarian). As supporters were aware of the dominating effects of a collective form of self-regulation they explicitly began to distrust and blame the Association for an abuse of power: “I really question the integrity of the Association, I already have some certifications and I maintain a good veterinarian practice, but I keep on paying and paying ‘the veterinarian Mafia’ who controls me and forces me to pay, on a yearly basis” (Veterinary forum, veterinarian). Moreover, these vets began to criticize the Association for disrupting the traditional community principle as they feared that increased regulative practices would jeopardize trust among professionals:

“I think the Association does not realize what it [referring to the implementation of an accountability system] does with our collegial feeling. What it entails to voluntary differentiate yourself from your colleagues. To assume that others who are not a member of the CQRV will not deliver quality. So, the biggest resistance comes from an unpleasant gut feeling. In the first place we are colleagues and not competitors, so do not force us to take that position.” (LinkedIn: CQRV topic, veterinarian).

As reflected in the above quote supporters of this third discourse explicitly mentioned how, according to them, the changing macro discourse of professionalism would affect trust among professionals. Supporters of this third discourse explicitly resisted the proposed changes in the veterinary profession through referring to the unintended consequences of increased self-regulation and accountability in relation to trust “If we start messing with that [questioning if veterinarians practice in good faith], then all hell breaks loose,” and in relation to collegiality: “In the first place we are colleagues and not competitors”. Such unintended consequences of
accountability are also mentioned by Roberts (2009) who argued that accountability could lead to a ‘culture of suspicion and distrust’ among professionals. According to supporters of this third discourse, veterinarians should therefore actively resist increased professionalization of the veterinary profession as it would not contribute to the quality of professional conduct and solely lead to a breakdown of professional autonomy and the traditional community principle.

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<tr>
<th>Table 3.5 How veterinarians (re)frame professionalism into local discourses on professionalization</th>
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<td><strong>Local discourse on continuous professionalization</strong></td>
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<tr>
<td><strong>Assumption on self-regulation</strong></td>
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<td><strong>Assumption on accounting for quality</strong></td>
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<td><strong>Assumption on trust in professionals</strong></td>
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<td><strong>Assumption on trust among professionals</strong></td>
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<td><strong>Assumption on professionalization</strong></td>
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To summarize, three different local discourses on professionalization emerged in the veterinary profession in which advocates used elements coming from the transition in the macro discourse of professionalism in different ways. Table 3.5 presents an overview of how these elements stemming from the changing macro discourse of professionalism fuelled the three local discourses on professionalization within the veterinary profession.

**Professional identity as a driver in professionalization**

The previous section illustrated how the three discourses variously related to elements in the changing discourse of professionalism. In this section I show how veterinarians’ interpretations of their professional identity served as a lens through which they framed the macro discourse of professionalism and created a notion of what professionalization in the veterinary profession should entail. In doing so, I explain how veterinarians’ interpretations of their professional identity became an underlying driver in local discourses on professionalization of the veterinary profession. Table 3.6 illustrates the main distinctions between veterinarians’ interpretations of their professional identity.

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<th>Table 3.6 Main distinctions between veterinarians’ interpretations of their professional identity</th>
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<td><strong>Local discourse on continuous professionalization</strong></td>
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<td><strong>Interpretations of professional identity</strong></td>
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<td><strong>Underlying temporal orientations</strong></td>
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According to advocates of the first discourse veterinarians needed to change their professional identity and actively needed to ‘shape’ their professional role. The assumption was made that veterinarians should continuously be motivated to improve themselves: “A veterinarian should continuously develop him/herself, so that he/she is learning and providing qualitative services. Such principles (refers to continuous development) also should become part of the quality system” (I2, Project leader of the CQRV). The implementation of an accountability system would enable veterinarians to learn how to “engage in a continuous learning cycle” and “continuously collect
feedback and critically reflect upon their selves, so that quality of their services will improve” (I2, Project leader of the CQRV). Moreover, veterinarians were regarded to ‘continuously develop him/ herself’ and ‘continuously collect feedback […] so that the quality of their services will improve’. As these quotes illustrate supporters of this discourse emphasized that engaging in continuous learning cycles and focusing on continuous development are important characteristics of the professional identity of veterinarians. The professional identity of veterinarians was perceived as something that continuously need to be worked upon and always in a process of becoming. Such an interpretation of professional identity could be characterized by a postalgic orientation as they were future-oriented. This orientation was based on the underlying temporal orientation of the ‘power of temporality’, because actors conceived the future in terms of ongoing improvement (Costas & Grey, 2014).

In the first discourse these (implicit) references to the professional identity of veterinarians were used as a means through which the Association aimed to pursue veterinarians to engage in the proposed professionalization process. Supporters of this discourse implicitly questioned the current professional identity of veterinarians and emphasized that veterinarians need to engage in continuous learning cycles and continuously improve themselves, thereby suggesting that veterinarians continuously need to work on their professional identity. In this way, board members and employees of the Association used their reflections on the professional identity of veterinarians as ‘a picture’ of what good professional conduct entails and aimed to push veterinarians to engage in increased professionalization.

In contrast to the first discourse, supporters of the second discourse believed that they were already competent, and they were proud on their professional identity and the services they deliver. Although this group of veterinarians did not seem to be proud of the whole profession, they were proud of being a veterinarian: “Well, you know, I’m not proud of my profession at all, but I am proud of being a veterinarian” (F6, 1, veterinarian). As a consequence, they were primarily concerned with their reputation: “If you refer to the occupation of veterinarians and ask if I am proud to be able to deliver veterinary services then I will say: ‘yes’. However, in general I am not proud of the existing role of veterinarians and the current professional image” (F2, 2, veterinarian). Just as the first group, this group also had a postalgic orientation as they were future-oriented (“We should state as a profession…”) and aimed to restore their reputation in the future. Yet, in contrast to supporters of the first discourse, they assumed that veterinarians needed to change their reputation without critically reflecting on their own professional identity. As illustrated in the quotes above, these postalgic vets were already proud on their professional identity and the services they deliver. Consequently, the increased focus of the Association on continuous professional development was regarded as some form of an attack on their current interpretation of their professional identity. Although these veterinarians were proponents of increased regulative practices in the profession, they first wanted to have a say in the design and content of such practices. As the discussion on the job competence profile in the first part of the findings illustrates these veterinarians aimed to delineate professional standards. Veterinarians, thereby, implicitly assumed that their professional role and competence should be clearly defined (the ideal professional) in order to reach it someday. Professional identities are associated with such an enactment of a professional role (Ashforth, 2001; Goodrick & Reay, 2010; Pratt et al., 2006). As such, it could be argued that these veterinarians’ interpretations on their professional identity were based on the underlying temporal orientation of the ‘temporality of power’ (Costas & Grey, 2014), wherein identity is perceived as a destination point rather than an endless journey.

Whereas in the first discourse reflections on the professional identity of veterinarians served to push veterinarians to engage in a process of increased professionalization and continuous learning cycles, supporters of the second discourse used their interpretations on their professional identity as a means to negotiate professionalization. These postalgic vets first wanted to understand how - through delineating professional standards - they should improve themselves in order to be seen as ‘picture perfect’. The emphasis of the Association on continuous improvement of veterinarians, thereby fueled the discourse of the postalgic vets. As a result of their underlying assumption that their identity work would be finished someday they began to renegotiate professionalization of the veterinary profession. This could be regarded as some form of ‘productive resistance’ (see: Courpasson, Dany, & Clegg, 2012) as it is concerned with concrete activities to voice interests of veterinarians that were not taken into account by the Association. The goal of such productive resistance is to foster the development of alternative practices that are likely to benefit the organization (see: Courpasson et al., 2012), or in this case the profession. Due to veterinarians’ productive resistance the Association eventually felt compelled to revise the initial system and modify its requirements by making participation in the job competence profile voluntary, so that veterinarians had the autonomy to choose if they wanted to reflect on their competencies or not (Newsletter KNMvD, July 2012).

Productive resistance from postalgic vets became fueled by arguments stemming from the third discourse on maintaining professional autonomy, as supporters of this third discourse were able to make the relational consequences – such as the diminishment of mutual trust between professionals- of accountability explicit. Yet, whereas supporters of the second discourse were seeking for solutions to account for the quality of veterinarians to restore the
reputation of the veterinary profession, supporters of the third discourse did not believe that the reputation of veterinarians needed to be restored and argued that there was no reason to question veterinarians’ quality:

“Maintaining a positive reputation has always succeeded without having an accountability system. I do not see why we need to change and how such a system would make a difference to keep our positive reputation. There is no reason at all to doubt the quality of the vast majority of veterinarians (LinkedIn: professionalization topic, veterinarian).”

So, instead of having a postalgic orientation in which they aimed for a better future, supporters of this third discourse had a nostalgic orientation and referred to the past, because “maintaining a positive reputation has always succeeded without having an accountability system.” Moreover, these nostalgic vets had the assumption that there is no reason to call the professional identity of veterinarians into question: “According to me most professionals are aware of their responsibilities and are highly motivated. They understand their role and have up to date knowledge. We need to remain confident in professionals” (LinkedIn: CQRV topic, veterinarian). As this quote illustrates this local discourse was characterized by the underlying assumption that veterinarians were already complying to professional norms and aware of their professional responsibilities. Consequently, supporters of this discourse argued that veterinarians should hold on to their existing interpretations of their professional identity, because their interpretations on what it means to be a professional and how they have to comply to professional norms remained unchanged. Their interpretations on their professional identity function as an underlying driver in their resistance towards the implementation of an accountability system and in criticizing the Association for pushing for increased professionalization.

As the above section illustrates the three local discourses on professionalization in the veterinary profession were distinct in the ways in which actors reflected on their professional identities. Whereas on the one hand interpretations on the professional identity of veterinarians were used as a means to push veterinarians to engage in increased professionalization, it on the other hand served as a means to negotiate or even resist professionalization in the veterinary profession. Figure 3.1 summarizes how veterinarians’ reflexive interpretations of their professional identity function as an underlying driver in affecting professionalization of the profession. Moreover, it shows that in the end professionalization could be regarded as a continuous interactive process in which different perspectives on professionalization come together and should be (re)negotiated upon.
DISCUSSION AND CONCLUSIONS

The aim of this chapter was to explore how professionals draw on the changing discourse of professionalism, and how they, (re)negotiate professionalization of their profession by interpreting their professional identity. Such an exploration contributes to literature on professions and professionalism as it enables scholars to build a better understanding of professionalization of professions. Earlier studies on professionalization mainly explored professionalization through a focus on the adaption of professionals’ daily work practices. These studies, thereby, provided valuable insights by giving a detailed illustration of how the increased emphasis on the management and control of professional practices intervenes in professionals’ daily work practices (Keevers et al., 2012; McCann et al., 2013; Postma et al., 2015; Schott et al., 2015). My study contributes to the exploration of how discourses on professionalization emerge before professionals’ daily work practices are affected.

To begin with, my findings have shown that professionals could draw upon distinct elements stemming from the changing macro discourse on professionalism. So far scholars have acknowledged that the macro discourse on professionalism could be differently enacted within professions, which results in distinct ideas on professionalization of the profession (e.g., Evetts, 2013; Fenwick, 2016). A detailed empirical examination of local discourses on professionalization was, however, lacking. The first contribution of this study lies in providing such a detailed empirical examination. My findings have shown how three local discourses on professionalization emerged within the veterinary profession, in which veterinarians use elements coming from the changing macro discourse on professionalism in distinct ways. The first discourse on continuous professionalization could be perceived as an example of a local discourse which was mainly based on changes in the macro discourse on professionalism through its emphasis on self-regulation of the profession and the installment of increased accountability practices at the level of the professional. Supporters of this discourse assumed that the ‘traditional’ manner of professional governance was no longer sufficient and began to refer to elements stemming from the macro discourse on professionalism to pursue veterinarians to change. The second discourse on delineating professional standards could be perceived as a more combined, or as Noordegraaf (2007; 2015) would refer to as a ‘hybrid’ discourse. Supporters of this discourse referred to elements coming from the changing discourse of professionalism, such as explicit references to the need for increased self-regulative practices at the level of the profession, to explain how they should consolidate legitimacy of the veterinary profession. These veterinarians, however, did not endorse the Association’s assumption that veterinarians first had to prove that they were trustworthy. In order to negotiate increased professionalization as proposed by the Association, they explicitly referred to elements of the traditional discourse on professionalism, such as the a priori acceptance and trust in the authority and expertise of professionals (see: Evetts, 2013). Also, supporters of the third discourse on maintaining professional autonomy were holding on to the traditional discourse on professionalism. They aimed to maintain professional autonomy and freedom from external control in the governance of the veterinary profession as well as in their work practices. According to these veterinarians increased regulative practices would only jeopardize trust among professionals and not contribute to the quality of veterinary work practices. As a consequence, these veterinarians were holding on the traditional discourse on professionalism, and explicitly used references to the traditional community principle to fight against the increased professionalization process as proposed by the Association.

A second contribution to literature on professions and professionalization relates to a more in-depth understanding of professionals’ resistance. In literature on professionals it is already acknowledged that professionals do not simply comply to new standards and associated practices stemming from changes in the discourse of professionalism (e.g., Currie et al., 2012). Moreover, scholars increasingly acknowledge that perceiving professionals as ‘unproductive resisters’ who only aim to maintain their professional autonomy is rather too simplistic (e.g., Levay & Waks, 2009). Instead of treating resistance as a form of ‘misbehavior’ and as a fixed opposition between irreconcilable opponents (see: Thompson & Ackroyd, 1995), resistance could better be explained by what resisters do to achieve their ends (see: Courpasson et al., 2012). My fine-grained analysis contributes to literature on professions and professionals’ resistance as it showed how professionals’ resistance took form in local discourses on professionalization. My study pinpoints one of the underlying drivers in local discourses on professionalization, that is professionals’ interpretations on their professional identity.

The findings have illustrated that the Association began to criticize existing notions on the professional identity of veterinarians to push veterinarians to engage in increased professionalization processes. Professionals, however, have an active role in responding to such ‘identity threats’ (Brown & Coupland, 2015). This study revealed that professionals’ (implicit) answers to the questions of ‘who they are’ and ‘what they stand for’ became an underlying driver in negotiating professionalization. For example, supporters of the third discourse on maintaining professional autonomy, were explicitly holding on to their professional identity and used these ‘nostalgic’ interpretations (see also: Costas & Grey, 2014; Ybema, 2010) as a means to resist increased professionalization of the profession. On the other hand, supporters of the second discourse on delineating professional standards, were not explicitly resistant towards...
professionalization of the profession, but aimed to have a say in how such professionalization should come about. These veterinarians implicitly assumed that their professional role and competence should be clearly defined in order to reach it someday, thereby relying on the underlying temporal orientation of the ‘temporality of power’ (Costas & Grey, 2014). These veterinarians first wanted to understand how - through delineating professional standards - they should improve themselves in order to be seen as ‘picture perfect’. Interpretations on their professional identity thereby guided negotiation of professionalization of the veterinary profession. This process of negotiating professionalization can be regarded as a form of ‘productive resistance’ (see: Courpasson et al., 2012) as these veterinarians were concerned with concrete activities to voice interests - such as the need for explicitly delineating professional standards - that were not taken into account by the Association. So, instead of viewing professionals ab initio as ‘unproductive resisters’, this study illustrates that it is valuable to see how professionals get their ‘resisting work’ done via local discourses as these interactions between local discourses ultimately determines what professionalization of the profession entails.

To conclude, my study shows that the current conceptualization of professionalization is too marginal. Professionalization is regarded as a process of adopting new practices and embedding new professional standards in professions so that professions can consolidate their power and legitimacy (e.g., Adler & Kwon, 2013; Evetts, 2013; Muzio et al., 2013; Muzio & Kirkpatrick, 2011; Suddaby & Viale, 2011). This study illustrates that it is valuable to perceive professionalization as a relational, discursive process of negotiation, which already starts before embedding (new) professional standards and practices. Hence, this study calls for a reconceptualization of professionalization. Professionalization does not only relate to the actual improvement of professional practices at the individual level, but above all relates to the creation of a dialogue between professionals (at the level of the profession) about their normative beliefs about what appropriate and legitimate professional conduct entails.
CHAPTER 4

Accountability as a performative act: towards a relational understanding

This chapter has been submitted to Accounting, Organizations and Society as Wolters, R., Pas, B., Vosselman, E., Accountability as a performative act: towards a relational understanding, and is recently rejected after a second round of revisions. A previous version of this chapter has been presented at the seventh international symposium on Process Organization Studies (PROS), June 2015 (Kos, Greece).
ABSTRACT
Accountability has traditionally been perceived as an act of representation. Using an ethnographic examination of veterinary professionals’ daily activities, the chapter shows how, rather than an act of representation, accountability is a performative act that emerges from practices and performs within practices. This chapter also illustrates how professional practices meet regulatory control practices (an apparatus of accountability) at crossing points occupied by professional veterinarians. At a crossing point, veterinarians become significant providers of accounts that are relational and satisfy the interests of the multiple parties involved (cattle breeders, veterinarians, regulators), rather than neutrally representing performances in professional practices. We re-conceptualize accountability from a representational act between an accountor and an accountee to a performative act in material-discursive practices. The regulatory apparatus of accountability, then, is not regarded as a simple causal apparatus that affects the ‘body’ of the professional world, but an ongoing dynamic in a professional world of which it is a part.

INTRODUCTION
Professions and professionals today face increased regulation of professional practices and growing calls for accountability (Mansouri & Rowney, 2014; Ramirez, 2013; Thornton et al., 2005). Accountability standards and mechanisms are perceived and designed as a means of imposing, coordinating and monitoring professional practices from a distance (Dubnick & Frederickson, 2011; Ebrahim, 2009; Heidelberg, 2015). An implicit assumption here is that accountability is ontologically distinct from professional practices. Third parties – ‘distant others’ – require representations in the form of words, figures and numbers. These representations are designed to enable these others to reflect on professional behaviour and, where necessary and possible, to intervene (e.g., Mills et al., 2018). There is thus a representationalist belief underlying this form of exterior accountability; indicators in multiple forms (figures, words, numbers) can be used to draw conclusions that correspond with an external professional reality. However, the question of whether these indicators are really capable of reflecting an external reality persists, as well as - more fundamentally - the question of whether representationalism is tenable (Barad, 2003). Representationalist thinking on accountability could be challenged on the grounds that accountability mechanisms do not measure unobtrusively, from a distance, but are enacted within professional practices themselves (Keevers et al., 2012; Neyland & Woolgar, 2002).

In the existing accountability literature, there is not only a lack of a detailed understanding of how accountability enacts and is acted upon in professional practices, but there is also limited understanding of how such accountability relates to (societal) regulatory control practices. By conceptualizing accountability as a phenomenon in professional practices, we open up the possibility of reaching a relationalist rather than a representationalist understanding of accountability. Viewed from our alternative relational perspective, which echoes that of Barad (2003; 2007), accountability is an exteriority within (Barad, 2003) professional practices. It emerges from and has consequences for professional practices. However, accountability as a phenomenon in professional practices is not isolated from accountability as it is involved in regulatory control practices. Professional practices relate to regulatory control practices at the crossing point (Reckwitz, 2002) between practices. At precisely such a crossing point, professionals in our study on veterinarians proved to be highly significant.

The relational view of accountability that we advance extends the existing body of literature, in which scholars have focused on creating transparency vis-à-vis distant others (Acar, Guo, & Yang, 2008, pp. e.g.; Bovens, 2007; Ezzamel et al., 2007) and treat accountability as something that occurs between individual entities: accountors and accountees (e.g., Ahrens
Our overall aim is to reconceptualize accountability as a performative act rather than as a representational act.

Our study thus contributes to current research on accountability in three ways. Its first contribution lies in demonstrating how accountability is enacted in professional practices. Following Barad (2003; 2007), we view these practices as material-discursive: an entanglement of materiality and discourse. More specifically, this is an entanglement of subjects, objects, words and numbers. In isolation, subjects, objects, words and numbers are of no significance; they lack an independent, self-contained existence. We will demonstrate how accountability is a performative act in such material-discursive practices; how it produces and is based on relationships between professionals and their clients; and how it produces new knowledge.

Our second contribution lies in showing how new accountability apparatus, in the form of regulatory control practices, impacts on local professional practices and how it is enacted in professional practices and affects such practices.

Our third contribution lies in demonstrating how the professional (in our paper, the veterinarian) becomes a significant actor at a crossing point between professional practices and regulatory control practices. At this crossing point, veterinarians provide accounts that are not neutral representations of a professional reality, but texts that shield particular underlying professional activities and relationships from harmful consequences, while at the same time satisfying regulators. The giving of an account thus becomes a relational act rather than a representational act. These texts are reliable in a relative sense: they take the interests of the professional, his or her client and distant others into account and are thus balanced accounts.

This study examines accountability in veterinary practices in the Netherlands over a period of four years (2011-2015). We used video observation, document analysis and interviews in order to explore how accountability is involved in the practice of veterinary medicine (in particular, veterinarians’ core practice: safeguarding animal health). This refined, ethnographic methodology enabled us to do justice to the nature of this work (Ezzamel et al., 2007; Gherardi, 2012).

The veterinary profession represents an exemplary case because veterinarians in the Netherlands were very recently (in 2011) confronted with new accountability apparatus, as a result of growing societal demands for greater accountability in the sector. Until 2011, veterinarians in the Netherlands were hardly subject to any form of regulation compared to other countries (Beemer et al., 2010). For example, veterinarians were not subject to any mandatory licensing obligations, nor did they have to provide a detailed account when prescribing antibiotics. This changed in 2011, when a scandal occurred involving the routine prescription of antibiotics to cattle livestock. These antibiotics were then entering the food chain, increasing the risk of antibiotic resistance in humans (Geenen et al., 2001). The media took particular issue with the fact that veterinarians had been opportunistically benefitting from the preventive prescription of antibiotics, and veterinarians were publicly accused of being interested primarily in “economic interests rather than public health”, and of having a “perverse” business model (Dohmen, 2011). The fact that some veterinarians were also shareholders in the pharmaceutical organizations that were supplying the antibiotics further damaged the image of the veterinary profession. These concerns led the government and society to become more critical with respect to the regulation of the veterinary profession, which resulted in reforms to the accountability apparatus including regulatory control practices, such as standardization, certification and monitoring. These reforms thus serve as a unique starting point for our study on how accountability is produced and the role it plays in professional practices.

THEORETICAL FRAMEWORK

Traditional views of accountability

According to the established set of definitions and concepts, accountability has become a general term for any mechanism that makes actors responsive or ‘answerable’ to those that they work with or for (Acar et al., 2008; Mulgan, 2000), and is synonymous with good, fair and equitable governance (Bovens, 2007). From such a traditional perspective, accountability is perceived as a regulatory phenomenon that is imposed on actors and to which actors are required to respond (Ezzamel et al., 2007; Hallett, 2010; Yang, 2011). At the individual level, accountability means an individual’s capacity and willingness to render an account, explanation or reason in relation to individual conduct (Roberts & Scapens, 1985). To become accountable for one’s activities, one needs both “to explicate the reasons for them and to supply the normative grounds whereby they may be justified” (Giddens, 1984, p. 30). This form of explaining is a means of legitimizing individual behavior to distant others, who may have the capacity to influence that behavior by means of monitoring, rewards, sanctions and prescriptions (e.g., Merchant & Otley, 2006).

Critical accountability scholars argue that accountability is not always desirable (Messner, 2009; Roberts, 2009; Shearer, 2002). Shearer (2002), for example, demonstrates the
dominance of the neo-classical economic discourse on accountability issues and the resulting emphasis on the Self in the process of rendering account, and the relational poverty that this brings about. Drawing on Levinasian philosophy, she calls for a more contextualized form of accountability and for a deeper appreciation of who we are as ethical as well as economic beings. The limits of accountability lead Roberts (2009) to argue that ‘accountability as transparency’ either promotes defenses that protect the ego or, conversely, provoke narcissism (Roberts, 2009). This ego-centeredness prevents actors or organizations from going beyond the limits of current understandings and practices. He calls for a reconstitution of accountability as a vital social practice: “an exercise of care in relation to self and others, a caution to compassion in relation to both self and others, and an ongoing necessity as a social practice through which to insist upon and discover the nature of our responsibility to and for each other” (Roberts, 2009, p. 969). Interestingly, the complexity of accountability has frequently been addressed in theoretical terms (see: Andrew, 2007; McKernan, 2012; McKernan & McPhail, 2012; Messner, 2009; Roberts, 2009; Shearer, 2002) by transforming the limits of accountability into conditions for the operationalization of the concept (Joannides, 2012), without questioning accountability as such. A recent call has therefore been made for greater focus on the practices of accountability themselves (e.g., Joannides, 2012).

Accountability scholars, although limited in number, have illustrated how imposed exterior accountability interferes with and mobilizes daily practices (Ahrens, 1996; Ahrens & Chapman, 2002; Ezzamel et al., 2007; Roberts & Scapens, 1985). Ezzamel et al. (2007) show how actors articulate accountability in a discursive fashion and use imposed regulations to legitimize themselves in a broader field and in the course of everyday activities. Further back in history, Roberts and Scapens carried out an influential study (1985) that examined how accountability operates within organizations. They place accountability in the context of signification, legitimation and domination, thus placing individual behavior in a social context that is much richer than that of Homo Economicus. Drawing on Giddens’ Structuration Theory, they show how the interests of others (in their case, supervisors) can lead human actors to show their best possible ‘face’ within the representations that they are supposed to deliver. As a result, these accounts may in fact misrepresent the practices that they are meant to record. Also drawing on Structuration Theory, Ahrens and Chapman (2002) focus on the day-to-day contests of accountability in an organizational setting. They show how existing accounts (performance information) become interwoven with the organizational context. Accounts are thereby used as a resource for making sense of past decisions and could help to construct future decision-making or courses of action. In another paper, Ahrens and Chapman (2007) illustrate how senior managers seek to structure organizational practices through the design of a management control system as a ‘structure of intentionality’. Although Ahrens and Chapman (2007) do focus on accountability in relation to practices, they see practices as aspects of an organizational reality. To them, the management control system as designed and used by senior managers comes first, with practices being subordinate to the management control structure:

“Management control is grounded in the power of senior managers to set agendas, the management control systems through which they seek to structure organisational practices, and the responses of organisational members.” (Ahrens & Chapman, 2007, p. 22)

Our aim in this paper is for an ontological turn, whereby our starting point is that practices are not only aspects of an (organizational) reality, but that they are that reality. That is to say, we not only make an ontological claim that practices matter as a phenomenon within organizational reality, but also claim that organizational reality is grounded in practices. As Orlikowski states, such a claim implies that “all social reality is understood to be constituted in and through practices, and as such is seen to be an ongoing dynamic and practical accomplishment” (Orlikowski, 2010, p. 37). Our ontological turn represents a further step away from ontological individualism, in which reality is understood as being the result of decisions made by human beings. From a relational perspective, by contrast, individuals are carriers of practices rather than decision makers who set the scene.

Towards a relational view of accountability

In contrast to the representationalist view, whereby knowing and intervening come from standing at a distance and from representing an external reality, according to the relational view knowing comes from “direct material engagement with the world” (Barad, 2007, p. 49). By adopting a relational perspective on accountability, we shift the focus away from an emphasis on the assumed match between prescriptions/descriptions and reality, to an emphasis on practices, doings and actions (Barad, 2007; Ezzamel et al., 2007; Fenwick, 2014; Hultin & Mähring, 2016; Neyland & Woolgar, 2002). Barad’s (2003, 2007) relational view focuses on practices and more specifically on material-discursive practices, thereby emphasizing how matter and meaning are held together (Barad, 2003).

Material-discursive practices produce connectivities, boundaries, objects, subjects and other practices through intra-action rather than interaction (Barad, 2003, 2007). Whereas interaction presumes the prior existence of meaningful and distinct entities, intra-action
constitutes a reworking of causality since it recognizes that distinct and meaningful subjects and objects do not precede practices, but emerge through intra-action in practices (Barad, 2007). In intra-action, material and discursive practices are entangled and become one configuration, but ‘agental cuts’ can be made to reveal diffusive patterns in these intra-actions (Barad, 2007; Nyberg, 2009). Diffraction refers to the marking of differences – the making of agental cuts – from within and as part of an entangled state (Barad, 2007). For example, Nyberg (2009) shows how customer service operators create a boundary between the computer and themselves in case of computer problems. An agental cut within the configuration needs to be made in order to shift the blame for undesired outcomes onto the computer. Due to agental cuts, “boundaries are created which always entail constitutive exclusions and therefore requisite questions of accountability” (Barad, 2003, p. 803). In other words, accountability comes into play the minute that an agental cut is made while in intra-action.

It is therefore not the distinct subjects and objects that are performative, but the practice itself. Through performative acts, practices provide actors with what are presumed a priori to be appropriate and legitimate actions (see also Hultin & Mähring, 2016). A performative act thus provides the agency in practices; not the distinct actor himself/herself. Accountability can be seen as such a performative act. Accountability, then, is not an episodic cognitive-discursive practice between an accountor and an accountee, but rather it is a performative act in material-discursive practices, such as ‘vetting’ which determines “what matters and what is excluded from mattering” (Barad, 2007, p. 220).

This reconceptualization of accountability as a performative act in material-discursive professional practices implies a radically different view of the status of the human being. The human being is not at the center of the stage, neither as a purposeful designer of a system of accountability, nor as an economic agent whose decision-making has to be controlled. Rather, the human being is decentered and conceived as a body/mind, and a carrier of practices (Nicolini, 2012; Reckwitz, 2002). In practices, the human and non-human entities are not performative, but they act within the practices themselves. Performative acts generate boundaries, entities, new aspirations, and new ways of working (e.g., Orlikowski & Scott, 2013). Roles and meanings (e.g., what it means to be a professional) are not predetermined, but co-emerge through enactment: through intra-actions (Barad, 2003; 2007; Nyberg, 2009). The veterinarian only becomes a vet through intra-action with animals, their owners and the materials used in the medical treatment of animals.

The rediscovery of accountability as a performative act in material-discursive professional practices also influences the status of accounting. From a representationalist view, accounting has the status of a set of neutral indicators for the purpose of representation. From a relational view, through accounting, participants ascribe certain meanings to certain objects or subjects in order to understand, and above all, in order to accomplish something. Accounting is thus not concerned with representing an organizational world through numbers, but with an ongoing reconfiguration of that organizational world. Driven by the performative act of accountability, accounting plays a role in the constitution of new ways of working, of new purposes and intentions, of the significance of entities and individuals. Accounting is entangled with other objects and subjects and, as such, it makes a difference.

Accountability not only is a performative act in professional practices, it also is at the heart of the regulatory control practices that emerge from the societal demand for accountability on the part of professionals. These demands call for an apparatus of accountability in the form of regulatory control practices (see also Keevers et al., 2012). An apparatus – in itself consisting of specific material-discursive practices – does not consist of passive instruments of observation. Rather, it is a part of the phenomena that it observes and simultaneously organizes, producing these phenomena (Barad, 2007; Orlikowski & Scott, 2013). The apparatus of accountability is not an intermediary between local professionals and distant regulators, but an exclusionary regulatory material-discursive practice. For example, Keevers et al. (2012) demonstrate that Results-Based-Accountability (RBA) is not an instrument in the hands of a center that measures and acts from a distance without interfering in day-to-day practices. Rather, RBA intra-acts with and (re)shapes the phenomena in local communities. In other words, RBA is performative because it intra-actively reconfigures what is included and excluded from mattering in day-to-day local practices. Yet, although Keevers et al. (2012) focus on the performative consequences of an apparatus of accountability, they do not show how different material-discursive practices (e.g. professional practices and control practices) intersect (Gherardi & Nicolini, 2002; Nicolini, 2012; Reckwitz, 2002), nor the significance of professionals at such crossing points.

**RESEARCH SETTING AND METHODS**

This paper is based on an ethnographic study of veterinarians in the Netherlands. The Dutch veterinary profession has been facing increasing demands for accountability in order to ensure that veterinary practices are transparent for distant others (governmental bodies, the media). Veterinarians specializing in livestock now face particular demands for increased accountability, because the unnecessary and potentially risky prescription of antibiotics became an important
issue in the public and political debate from 2007 onwards. In 2008, an ‘Antibiotics Taskforce’ was set up and covenants regarding relations between veterinarians and breeders, including their responsibilities in relation to the prescription, supply and use of antibiotics, were agreed (Verburg, 2008). An independent authority for veterinary medicines, which sets standards for and monitors the use of antibiotics was also established (Bleker & Schippers, 2011). Since 2009, a register has been set up for ‘qualified veterinarians’, under the management of the independent ‘Foundation for Qualified Veterinarians’. Registered veterinarians are required to commit themselves to the guidelines and to monitoring of their use of antibiotics. For the cattle sector, the government has enacted legislation requiring veterinarians who specialize in cattle to become qualified veterinarians. From that point onwards, veterinarians and cattle breeders were obliged to engage in these accountability practices. For example, one of the requirements for certification as a ‘qualified veterinarian’ is to write inspection reports after visits and to make these reports available to the cattle breeders. Veterinarians must record their diagnoses as well as the prescription and use of medications at cattle breeders’ farms (Foundation for Qualified Veterinarians, 2016). Digital and printed versions of these reports must be made available. During an audit, a sample of these reports may be checked for accuracy and completeness. Moreover, in order to meet the requirements of the ‘qualified veterinarian’ certification system, veterinarians must draw up two reports every year, one regarding the use of medication and treatment at a farm and one regarding animal health at a farm (Bleker & Schippers, 2011).

The development of this new accountability apparatus in the form of regulatory control practices (monitoring, evaluating, certificating) was the basis for our study; however, we did not focus on how accountability is organized at the governmental level, but instead we focused on how accountability emerged from local, situated veterinary practices, and how such a new accountability apparatus impacts these local veterinary practices.

Data collection and analysis were exploratory and characterized by an iterative process, with the intention of examining how accountability is produced and implicated in veterinary practices. We used an interpretative approach to track the process by which meaning is created (Yanow & Ybema, 2009). Because we aimed to explain accountability in practice, we needed detailed data on practices within their natural, spatial and temporal context (Alexander, 2005; Gerson & Horowitz, 2002). As is customary in interpretative studies, our data set comprises multiple, complementary data sources (see Table 4.2) and is based on multiple stages of data collection (Yanow & Schwartz-Shea, 2015). Our research project involved two stages of data collection. In the first stage of data collection and analysis, one of us (the first author) made video recordings of interactions between veterinarians and their clients. This enabled us to perform a ‘multimodal analysis’ in which the practices of giving accounts could be linked with visual elements, such as the use of materials (Vesa & Vaara, 2014). To describe, document and understand practices in their material and social setting, our main method of data collection was video-observation. We spent 122 hours observing professional practices. We followed veterinarians throughout the course of their working day. We stood next to them to observe them treating animals; we listened to and observed conversations between veterinarians and clients; we took coffee and lunch breaks with them. Such observational methods allowed for an appreciation of practice as it happens (Nicolini, 2012) and enabled us, as researchers, to examine the everyday activities in which professionals enact accountability.

During the observations, access was provided to the documents used by professionals, such as the inspection reports. In addition, we had access to other documents, such as quality handbooks and farm-company treatment plans, whether in printed or digital form. Additionally, follow-up interview questions were asked to enable veterinarians to explain what they were saying and doing. Table 4.2 provides an overview of the data sources, the number of sources, the amount of time spent in the field and the use of the data in our analysis.

Our analysis consisted of multiple readings of the data collected in order to examine existing veterinary practices and search for discrepancies between these practices. Examples of the veterinary practices observed include: a) formal task-oriented practices, such as practicing veterinary medicine ‘on the front line’, in the presence of animals and clients; b) formal task-oriented practices behind the scenes, such as performing surgery on animals; c) other formal practices, such as meetings and discussions with professional colleagues, and engaging in administrative tasks; d) informal practices, such as coffee and lunch breaks. The video recordings were transcribed and summarized in tables, in which we have made a distinction between veterinarians’ doings and sayings, the role of the client and the ‘materials’ used, including the patient/animal (see Table 4.1). Although we take a relational perspective and employ a diffractive methodology whereby knowledge is generated through boundary-making practices (Barad, 2007; Orlikowski & Scott, 2015), we were able to make an a priori distinction between multiple categories of entities (veterinarians, clients, animals, materials) that only acquire their meaning and significance in intra-actions in practices.

At this stage of the analysis, we focused explicitly on the use of documents and standards such as medical protocols and professional guidelines. Moreover, we were sensitive to interruptions in professional practicing. Interruptions can be regarded as ‘agential cuts’ in which the
boundaries between entities are made explicit. The transcriptions of the video recordings served as ‘thick field narratives’ describing veterinary practices and served to enable inquiry and comparison (Yanow, 2015b). After transcribing the videos, we manually coded the transcriptions to identify patterns and practices of accountability in action.

In the second stage of our research project, one researcher (the first author) went back to the field with a selection of the recorded material (see Figure 4.1). She organized reflection sessions with eight of the veterinarians observed - these veterinarians had expressed their willingness to reflect on their own behavior and on our preliminary findings. Involving participants in recursive examinations of the data is a common feature in interpretative research (Schwartz-Shea & Yanow, 2013). As an input for the reflection sessions, multiple fragments of their behavior were selected. First, fragments of standardized, routine procedures were selected - procedures such as vaccinations and pregnancy controls on cows. Second, fragments were selected in which veterinarians had been confronted with an unclear casuistry or an emergency situation. During the reflection sessions, the veterinarians viewed the selected fragments of their own behavior and were given the relevant transcripts. Veterinarians were given the opportunity to pause the video to critically reflect on what they were doing at a given moment. After watching the videos, follow-up questions regarding the patterns and use of materials while interacting with their clients were asked. In this way, veterinarians became ‘reflective practitioners’, encouraged to reflect on their own practices (Yanow, 2015a). These reflection sessions enabled us to reveal unexplored meanings inherent in the practices themselves (Cotter & Cullen, 2012) and to gain feedback from insiders (veterinarians) concerning our own line of thinking. It also gave us the opportunity to assess the ‘trustworthiness’ of our analysis (Langley & Abdallah, 2011). Such recursive examinations, and the participation of research participants, are common features in interpretative research (Schwartz-Shea & Yanow, 2013; Yanow & Schwartz-Shea, 2015). Table 4.2 summarizes the various aspects and data types from both stages of the project.

We then transcribed these sessions and analyzed our full data set in greater depth. We amplified our thickly detailed tables from the first round of data analysis with retrospective quotations from veterinarians taken from transcripts of the reflection sessions. We then identified similarities among the codes identified, and, following Strauss’s (1987) approach to constructing theoretical insights from observational data, we generated ideas from the data. Analyzing our data in greater depth enabled us to identify how accountability emerges from and is entangled with professional practices.

| Table 4.1 Headdings of the tables used in our analysis |
|---|---|---|---|---|
| Veterinary activities | Discursive activities | The role of the client | The role of the animal | Other materials used | Points of interest |
| Description of physical movements, the use of the body. | Transcription of verbal accounts. | Description of the role of the client in the present circumstances. | Description of the role of the animal and responses of the animal to veterinarians’ activities. | Description of the use of other materials, such as a computer or instruments used by veterinarians. | Description of researchers’ interpretation and possible follow-up questions. |
Chapter 4
Accountability as a performative act

FINDINGS

Accountability in veterinary practices

First, we will present a narrative showing how accountability is involved in local, situated professional practices. We will illustrate how accountability emerges from intra-actions in everyday veterinary practices and show how the relationship between veterinarians and their clients is key in professional veterinarian practices, and, as such, mobilizes the production of accounts, thereby creating new boundaries. One of the main activities of veterinarians specializing in cattle is fertility advice. Usually, the veterinarians examine the breeders’ cattle every three to four weeks. On every visit, the cattle breeder selects specific cows for pregnancy checks before the cow is inseminated. The veterinarians check the state of a (pregnant) cow using a technique called ‘trans rectal ultrasonography’, which usually takes about one or two minutes per cow. We will now elaborate on one of our observations of a veterinarian practice carried by Linsey, the veterinarian who visits Patrick’s farm every three weeks to check his cattle.

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Table 4.2 Description of our data

<table>
<thead>
<tr>
<th>Data types</th>
<th># hours / pages</th>
<th># participants / documents</th>
<th>Use in analysis</th>
</tr>
</thead>
<tbody>
<tr>
<td>Observations (non-participatory)</td>
<td>122 hours</td>
<td>17 participants</td>
<td>Yielded insight into how accountability was enacted within the core practice of veterinarians: the ‘front line’ of veterinary practice in presence of clients and animals.</td>
</tr>
<tr>
<td>Interviews during observations</td>
<td>92 hours</td>
<td>88 cases</td>
<td>Yielded insight into veterinarians’ motivations and reasons for conduct.</td>
</tr>
<tr>
<td>Reflection sessions</td>
<td>30 hours</td>
<td>17 participants</td>
<td>To gain feedback from the participants; to assess trustworthiness of data; to examine unexplored meanings.</td>
</tr>
<tr>
<td># participants / documents</td>
<td>122 hours</td>
<td>17 participants</td>
<td>Yielded insight into how veterinarians captured their accounts in materiality and which aspects of the consultation were recorded in writing.</td>
</tr>
<tr>
<td>Inspection reports /patient files</td>
<td>68 electronic files</td>
<td>20 documents</td>
<td>Provided insight into how veterinarians captured their accounts in materiality and which aspects of the consultation were materialized.</td>
</tr>
<tr>
<td>Others: quality handbooks, farm-company treatment plans</td>
<td>46 pages</td>
<td>6 documents</td>
<td>Yielded insight into ‘social norms’ within the organization, as well as social norms within the profession through explicit references to professional bodies (the association).</td>
</tr>
</tbody>
</table>
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**Narrative 1**

On Friday morning, Linsey visits Patrick to examine his cattle. The visit mainly consists of ‘pregnancy checks’. Every visit, Patrick selects particular cows for these checks because he wants to know whether these cows are (still) pregnant or whether they can be inseminated. This particular morning, Patrick has selected cows for pregnancy control as usual. Linsey puts on a latex shoulder-length glove on her right arm. With this arm she rectally examines the cow and brings the ultrasound scanner close above the uterus. On her left arm she wears a little screen on which she can see the sonographic image.

**Figure 4.2 Practicing veterinary medicine in intra-action**

Together with Patrick, Linsey walks through the stables and during the examination of the third cow Linsey refers to the two cows she checked some minutes before: “The manure of the last two cows I examined is really...” [remains quiet but looks at Patrick’s face], Patrick: “Yes, in my opinion some cows do have very thin poorly digested manure”. Linsey nods with a yes and to illustrate this she also takes a little manure from the cow to show to Patrick. She turns to...
Patrick and slowly lets the manure pass through her hand and says: “Look”. Patrick responds: “Yes, there are a number of cows which I think… their manure is way too thin”. Meanwhile, Linsey is already walking towards the next cow and begins examining it: “This one is pregnant” Patrick responds and says: “Does it corresponds to 44 days?”, which is confirmed by Linsey: “Yes”. Patrick writes down the findings on a paper he is holding and together they walk to the next cow.

During this performance a number of subjects and objects come into play to gain a meaningful understanding of the local situation: the body/minds of Linsey and Patrick, the latex glove on Linsey’s arm; the camera to make an ultrasound image of the cow’s uterus, and the screen showing the video footage; a piece of paper that provides Patrick with information from his data management system, and the cows with numbers attached to their ears. Professional practice in this sense is clearly a relational act, since multiple human and non-human entities – the vet, the cattle breeder, the screen, and the ultrasound device – are all part of it.

In the midst of practicing, Linsey notices a diffractive pattern – an irregularity – regarding the cows’ manure compared to standard situations. Based on this, she makes a ‘cut’ (Barad, 2007) by saying “the manure of the previous two cows I examined is really… [does not finish her sentence]”. In this material-discursive practice, she distances herself from the cattle breeder by indirectly, yet slightly critically, asking him for an explanation regarding the diffractive pattern. Linsey merely refers to a diffractive pattern without explicitly describing the difference. She relies on the fact that the cattle breeder will understand what she is referring to and Patrick does indeed understand what she is referring to and feels compelled to respond by accounting for the situation: “yes in my opinion some cows do have very thin poorly digested manure”. Patrick’s statement is confirmed by Linsey’s nodding and her showing the manure to Patrick by slowly letting it pass through her hand. In this intra-action, the agential cut made by Linsey thus serves the production of a collaborative account regarding the animals’ wellbeing: the cows are not digesting their food properly. The performative act is thus an act of the human and non-human actors that are entangled in practicing veterinary medicine.

Pointing out diffractive patterns can be understood as a negotiation of the distribution of agency and accountability, and depending on where and by whom the cut is made, different possibilities for action are opened up (Nyberg, 2009). As the above example illustrates, pointing out diffractive patterns not only affects different possibilities for action, but also affects the relationships between actors. After the observation, Linsey explains to one of the researchers that she made a conscious decision to not be “too critical” as she wanted to invest in the relationship with the cattle breeder. Instead of finishing her sentence – for instance by addressing her concern regarding the cows’ wellbeing more explicitly – she decided not to finish her sentence:

“I notice a lot of things during visits. However, sometimes you shouldn’t be too critical and mention too many things at once. Maybe that’s why I did not finish that sentence at that moment. He is a new cattle breeder and I try not to be too critical, but I would like them to stay vigilant to certain issues.” (Reflection session July 2015, veterinarian specializing in cattle).

As our narrative shows, accounts are produced collaboratively in intra-actions in professional practice. In this sense, accountability is involved in professional work and could be regarded as a relational act, because accounts emerge from within through intra-actions. Professionals’ reflections on diffractive patterns within the practice may lead them to make an agential cut in intra-action (Barad, 2007; Yanow & Tsoukas, 2009). Nevertheless, in intra-action, the quality of the relationship between the veterinarian and the other (in this case, a cattle breeder) is vital for professional veterinarians because they depend on the other to carry out veterinary practices. In the intra-action between veterinarians, cattle breeders and clinical devices ‘in their becoming’, accounts are produced. Without the need to report to (distant) others, accounts are intra-actively produced and recorded by cattle breeders for their own administration and used for future checks.

Regulatory control practices meeting professional veterinary practices

In a way, veterinarians occupy the ‘crossing points’ (Reckwitz, 2002) of practices because multiple practices are connected to each other through the veterinarian. Veterinarians are not only carriers of core veterinary practices, but may also bring to bear the regulatory control practices that are carried by inter alia governmental regulators and/or professional associations. Distant others may come to participate in veterinary practices through regulatory control practices.

In this second narrative concerning fertilization advice, we elaborate on the material-discursive veterinary practice set against the background of the broader accountability demands of distant others. We will explain how regulatory control practices carried by distant
others (certifying companies, governmental bodies) come to be influential through specific, local, material-discursive practices: the writing of inspection reports following a visit.

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**Narrative 2**

On Thursday morning, George (the veterinarian) and Eric (the cattle breeder) walk through Eric’s stable to examine his cattle. George asks Eric to keep track of the necessary details (for the inspection report), such as the ear numbers of the cows, diagnoses, and medication prescribed. For George, it is too complicated (too time-consuming) to write down these details in action, as he is wearing a latex glove and carrying the camera to make an ultrasound scan.

During the examination of the first cow, George notices some irregularities which may lead to an infection of the uterus: “the uterus is not clean yet. I can see some pus in the uterus. There is a sizeable yellow body [retained corpus luteum], so you can inject her and repeat it in 14 days.” Eric then asks which medicine he needs to use. George responds and explains to Eric and the researcher that “Proglandine 5 cc” is the treatment of choice in such cases. “Proglandine is a hormone that removes the yellow body and causes the uterus to contract and remove the infected material”. Meanwhile, Eric notes the suggested treatment in his own notebook. George walks to the next cow and starts to examine it. The cow turns out to be pregnant. The third cow, however, also appears to have a mild infection in the uterus. George suggests the same treatment procedure to inject the cow with Proglandine. During the examination, George asks Eric if the cows are still standing outside in the pasture, which is confirmed by Eric. George then reflects upon the situation by stating that he is “not accustomed to such dirty cows”. Unfortunately, the next cow also appears to have an infection: “This uterus is not clean either. As you [to the researcher] can see on the screen there are a lot of white spots, which is the pus in the uterus. So [to the cattle breeder] it is the same story. Inject the cow twice. Today and repeat it in 14 days.” After examining this cow, the researcher asked if this number of infections was normal. George reflects upon the current situation at the farm by asking Eric: “This is extreme, isn’t it? Three cows with an infection during one visit.” Eric confirms this and his dissatisfaction with the condition of the stable for the cows during their dry period.

During the visit, George referred to ‘dirty cows’ (which may be an indication of an unclean stable or dirty pastures), but after the visit he also advises Eric to contact the food supplier to discuss possible options for feeding management at the stable. After providing information about possible causes that need to be examined through a cattle feeding specialist, George makes a new appointment with Eric and leaves the stable. Later, at the veterinary practice, George writes his findings in an inspection report and send a digital copy of this to Eric:

**Inspection report 29-10-2014**

- Ultrasound cows: 1 pregnant cow, 3 cows had irregularities and an infection of the uterus. At this moment, flushing makes no sense. Instead the advice is to inject these cows and repeat in 14 days. Next visit, we need to check the cows again if they have not yet been inseminated.
- Ultrasound heifers: 2 pregnant cows, third cow in heat and inseminated immediately. Cow 108 manure sample taken for JD (Johne’s Disease) examination.

I discussed with Eric that he needs to re-evaluate his food management with his feed supplier. Feed is difficult to control these days, since there is no suitable silage of good quality. Supplementing grass seed hay or straw with mineral-vitamin mixtures for cows during the dry period might be a good alternative, but I do not know if this is a feasible and cost-effective option for you. It is clear to you that a good feed ration is key to effective transition cow management and the start of the cow’s lactation period or the life of the calf. There is still calf diarrhea, but fortunately fewer calves have died.

***

The narrative provides an illustration of how veterinarians also need to account for their practices towards distant others by producing inspection reports. An inspection report results from the localized veterinary practice at Eric’s farm. It outlines, in summary form, the points of concern that emerged during intra-action and it includes a short summary of the dissatisfactions within the stable for the cows during their dry period.

1 The dry period is the most important phase of a dairy’s cow lactation cycle. Irregularities and abnormalities during this period will have a negative effect on the cow’s health and milk production after calving. Since the preventative use of antibiotics within this dry period is not permitted any more by the governmental bodies (due to antibiotic resistance by cows and humans), both the cattle breeder and the veterinarian must ensure good cattle management. It is important to have a clean, low-bacteria environment for the cattle, clean stables and clean milking robots. Moreover, feeding management of the dry cows is very important.
reflective conversation between the veterinarian and the cattle breeder about cattle and food management.

It is remarkable, however, that explicit evaluative statements that are made during practice (such as George’s reference to the “extreme” situation at the farm) are not mentioned in the inspection report. Instead, George limits himself to the diagnosis and procedure for treatment. Not only is the inspection report sent to the distant other (the regulator), but also to the cattle breeder in order to provide an opportunity for further reflection on which changes in the breeder’s practices need to be made. However, it seems that the inspection reports that are sent to the breeders by veterinarians after farm visits are of little value to the cattle breeders. As one veterinarian said to us:

“They [breeders] will put it straight into a file without looking at it. They are not sitting waiting for it. The inspection reports contain complex terms because we have to describe the situation according to the rules and guidelines of the governmental body” (Observation November 2014, veterinarian specializing in cattle).

Even if cattle breeders use these inspection reports to keep track of the progress at their own farm or to look for previous cases, the reports are often “too difficult” because of the language that veterinarians need to use to comply with broader requirements of governmental bodies and auditing companies. The veterinarians have distant others in mind when writing the inspection reports. This is illustrated by some of the phrases in the inspection report given above. For example, George writes some sentences in the third person, instead of addressing Eric directly: “I discussed with Eric that he needs to re-evaluate his feeding management with his feed supplier.”

Moreover, George already anticipates (future) questions from a distant other, as he seems to defend Eric by stating “Feed is difficult to control these days, since there is no suitable silage of good quality.” George also seems to anticipate the constraints on Eric’s future choices, already providing an excuse for the cattle breeder about why it may not possible to implement these options: “I do not know if this is a feasible and cost-effective option for you [here he addresses the cattle breeder again].” Overall, the narrative suggests that the quality of the relationship between veterinarians and cattle breeders is considered an important aspect within veterinary practice.

Apparently, the regulatory control practices (e.g., reporting and monitoring) imposed by distant others impact on local veterinary practices. Such material-discursive control practices have the potential to positively influence cattle breeders’ practices. However, they can also have negative consequences. As veterinarians aim to comply with the demands of distant others, the specific regulatory control practices move away from the doings and sayings of actual professional practice. In more abstract terms, the *languaging*, the use of words, moves away from the material-discursive veterinary practices in which the cattle breeder plays a role. Our narrative suggests that through such languaging, the inspection report loses its intended function as a (future) reference guide for cattle breeders. At the same time, the control practices are performative in mobilizing veterinarians to ‘shield’ the cattle breeders from potential intervention by distant others. At crossing points of practices, veterinarians have an opportunity to put themselves between the cattle breeders and the distant others and to shield cattle breeders from potential interventions by distant others. In this way, veterinarians can help to ensure that an essential part of professional veterinary practice, the nurturing of the relationship with a cattle breeder to enable continuing collaboration, is not affected by the accountability demands of distant others.

**Regulatory control practices extending professional veterinary practices**

Regulatory control practices not only meet in professional veterinary practices, but could also extend these practices. Our third narrative concerns Josh, a veterinarian specializing in cattle.

In order to acquire certification as a ‘qualified veterinarian’, he has to extend his professional practice by drawing up plans regarding animal health and animal treatment, working with the cattle breeders.

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**Narrative 3**

Today, Josh visits Peter, a cattle breeder and the owner of a modern farm. Josh has made a special appointment with Peter specifically to discuss, evaluate and draw up plans regarding animal health and animal treatment. They need to evaluate the past year and make agreements for the year(s) to come. In order to prepare for this appointment, Josh has already asked Peter to collect the necessary data (for example the number of new-born calves that died within 24 hours). Josh himself also has to read through previous plan(s) in preparation for the appointment. At the farm, Josh and Peter sit down together at the coffee table and Josh opens his laptop to begin evaluating the plan. Peter is prepared and has printed out the necessary documents.
During the meeting, Josh compares the latest numbers regarding animal diseases at the farm with the numbers from the previous year. Since Peter has prepared well and Josh visits the farm frequently, many of the questions and answers are already familiar to both of them. Nevertheless, Josh is obliged to answer all the questions that are on the form.

Josh: “The number of stillborn calves and deaths within the first 24 hours is seven? And navel inflammation zero?”
Peter: “Yes (looks at his printed files).”
Josh: “And diarrhea ten?”
Peter: “Yes, but that number is an estimate. I don’t know the exact number.”
Josh: “Navel inflammation… what is ‘too much’? We’ll say four percent (typing). And diarrhea in ten calves is not an extremely high number.”
Peter: “It is more diarrhea caused by food than anything else [disease].”
Josh: “And last year you agreed with Betty [the former veterinarian and Josh’s colleague] to vaccinate the calves this year…”
Peter: “Yes, but I thought we were already vaccinating the calves at that time. Or maybe we stopped, I don’t know that yet. Anyway, it [number of sick calves] is now falling [compared to last year]. This is the best yet.”
Josh: “I don’t know, because I only recently became your regular vet. I can search for it, but it’s not that important.”

Peter: “No, I agree.”
Josh: “I think it is fine if you have ten [calves with diarrhea] on an annual basis.”

Evaluating the plans usually takes between 90–120 minutes and going through all the questions sometimes generates new information or knowledge. Peter becomes aware of the treatment procedure involved in treating cows with a particular kind of medication to prevent them from contracting mastitis (inflammation of the udder).

Josh: “You are using Orbeseal, right? [to prevent mastitis] That kind of medication needs 30 minutes to dry to remain in the teats. That’s why we ask this question.”
Peter: “Oh I didn’t know that. I wasn’t aware of this standard.”
Josh: “I notice that when we ask this question, a lot of cattle breeders don’t know how to use this type of medication correctly.”
Peter: “It won’t be a difficult problem [treating the cows correctly] to solve, though.”

Having answered all the questions, Josh sums up: “What have we learned? We want to wait 30 minutes after treatment with Orbeseal and as for the rest [of the questions] there are no further details.”

In the above narrative, a separate meeting is arranged for Josh and Peter specifically to draw up plans regarding animal health and animal treatment and to evaluate the progress on the farm. This new, evaluative and representational activity is disconnected from their regular professional practices since no actual visit to the animals takes place. Instead, the animals are re-presented by numbers in printed files: “The number of stillborn calves and deaths within the first 24 hours is seven? And navel inflammation zero?”. Here, the number of calves with diarrhea is separated from core veterinary practice, since neither the causes nor the possible preventive methods (solutions) are discussed. This could be problematic, because the conversation shifts away from detailed, affective accounts and facts become separated from value and contexts (Keevers et al., 2012; Pickering, 2010). As is also illustrated in the above narrative, the materials...
(documents, plans) and discursivity (language, words) in this new accountability practice are somewhat detached from the core material-discursive practice: veterinary medicines.

Apparently, the aim of the conversation between Peter and Josh is to produce information that is satisfactory to the distant others, and not to produce information to improve professional practice. Josh even mentions that it is “not important” to find out whether Peter already vaccinated his calves. Rather, the aim of the conversation between Josh and Peter is to specify a number of calves with diarrhea that will satisfy the distant other: “I think it is fine if you have ten [calves with diarrhea] on an annual basis.” The distant others are participating in the control practice at Peter’s farm through forms, software and hardware. The form mobilizes Josh and Peter to satisfy the standard regarding the number of calves with navel inflammation. Although none of Peter’s calves have died from navel inflammation, they still have to specify a target in the animal health plan for the following year. Interestingly, this standard is not based on the current year’s performance (zero percent of the calves died from navel inflammation). Instead, a margin is built in: “Navel inflammation … what is ‘too much’? We’ll say four percent [typing].” In this way Peter and Josh anticipate and foreclose possible future interference by distant others, as they do not need to give a detailed explanation to distant others (governmental bodies and/or auditing companies) if the number of calves dying from navel inflammation in the following year falls in this range (between zero and four percent).

Veterinarians and cattle breeders are forced to re-present their situated practices on a standardized form. For example, Josh needs to categorize the death rate in new-born calves at the farm (stillborn, navel inflammation or diarrhea). These categorizations are imposed by distant others – such as the Foundation for Veterinary Medicines – who use these evaluations and numbers to benchmark the performance of veterinarians and breeders. For Peter, however, such categorizations appear of little relevance, because the number of dead calves has been falling and the situation at the farm was “the best yet”. As a result, he does not know the “exact number” and has to make up a number - “an estimate” - to meet the accountability requirements. The veterinarian and cattle breeder make an educated guess, about which the distant other is unaware. Drawing up the animal health plan is thus sometimes premised on estimates or adjusted numbers.

However, the conversation between Josh and Peter based on the enactment of a form produced by a distant other also generates new knowledge that is deemed important for the cattle breeders’ practice. For example, by explicitly addressing the questions that are posed on the evaluation form, Josh and Peter begin to discuss the use of Orbeseal to prevent cows from contracting mastitis. Josh explains the treatment procedure for Orbeseal to Peter: “That kind of medication needs 30 minutes to dry to remain in the teats. That’s why we ask this question.” Peter, however, is unaware of this aspect of the procedure and appears to be willing to change his method: “It won’t be a difficult problem [treating the cows correctly] to solve, though”. By explicitly addressing the questions posed by distant others, veterinarians can thus zoom in on details in treatment procedures - details that might be overlooked during regular visits.

The narrative indicates that the relationship between veterinarians and their clients is put under some pressure due to the influence of distant others, which leads veterinarians to make an additional effort to position themselves and defend their own professional practice. The narrative illustrates such subtle positioning by Josh through his multiple use of the pronoun ‘we’. At the beginning of the evaluation, the conversation between the cattle breeder and the veterinarian relates to setting a standard for the year to come. Josh, then, decides on that standard: “We’ll say four percent [typing].” Here, the use of ‘we’ indicates the perceived shared responsibility between Josh and Peter with regard to this decision. This collaborative setting of standards and of the use of ‘we’ is in line with the veterinary practice illustrated by the first narrative, where accounts of animal health (diagnoses, treatment plans) are produced intra-actively. In the third section of the narrative, however, the word ‘we’ does not refer to the cattle breeder and the veterinarian, but in fact excludes the cattle breeder. Here, the word ‘we’ refers to the veterinarian and distant others (other veterinarians, the profession in general). This is clear from Josh’s explanation of the correct use of Orbeseal: “That kind of medication needs 30 minutes to dry to remain in the teats. That’s why we ask this question.” Here, the word ‘we’ indicates a ‘cut’ in the intra-action. The veterinarian tries to legitimize the need to ask Josh these questions about the use of this medication, while at the same time protecting his own professional position as a veterinarian.

After the evaluation practice, Josh reflects on it with the researcher. He indicates that he was “happy” that something new (insights such as the correct use of medication) sometimes come up during these practices, which made him feel “less guilty” about the amount of additional, separate time spent on the evaluations and the formulation of a plan at a farm where everything is basically going well already. Other veterinarians explain that they do not know how to bill hours spent on these evaluation sessions, or how to charge for time spent on writing visiting reports, since it is hard to justify the contribution of these activities to the professional veterinarian service provided to cattle breeders. Some veterinarians even admit that they do not bill these hours due to their fear that it would negatively affect their relationship with the breeders.
Veterinarians at crossing points between professional practices and regulatory control practices

Whereas in the first two narratives accountability emerges from professional practice itself and serves as input for the veterinarian to feed distant others, the third narrative shows that the broader accountability demands of distant others result in a specific local control practice carried by the veterinarian and the cattle breeder, inter alia. This does not originate in veterinary practice, but in the demands for accountability from distant others. Nevertheless, it still has to be incorporated within professional practice. As illustrated in the third narrative, veterinarians are key in this intra-action because they are the carriers of both practices and thus play a vital role in directing the traffic at this crossing point between local veterinary practice and the control practices emerging from the new apparatus imposed by distant others.

The accountability apparatus appears to be performative in steering veterinary behavior because veterinarians must make additional efforts to secure their relationship with the breeders. In the fourth narrative below, we illustrate how through intra-action between the veterinarian, the accountability apparatus and the breeder several activities emerge (inciting, framing, blurring, fabricating), by which veterinarians aim to preserve the veterinarian-breeder relationship.

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Narrative 4

Having established the plan regarding animal health on Peter’s farm, Josh asks if any changes should be made to the second plan regarding animal treatment. In this plan, treatment procedures – the types of medication and the duration of treatment – are spelled out. Some minor modifications are discussed.

Josh (veterinarian): “So, these [the modifications discussed] are sufficient?”
Peter (cattle breeder): “Yes, or do you need any changes?”
Josh: “No, except for [a change in a type of medicine], there’s nothing else. However, with regard to the duration of treatment, is that sufficient?”
Peter: “Yes, but… in the case of medicine X the duration is…”
Josh: “One and a half days.”
Peter: “No, in practice we treat for longer.”
Josh: “One and a half injections, twice a day [points at the treatment plan].”
Peter: “Twice a day is three injections… No we use…”

Josh: “(to the researcher) (laughs) There it is again [refers to an earlier conversation between the veterinarian and the researcher on the difference between the treatment period prescribed by the manufacturers and the actual treatment period]. Sometimes the prescribed treatment procedures are too short, but it takes the manufacturers a long time to change the recommended procedures.”
Peter: “No we use ten injections. So, we treat for five days.”
Josh: “That is long. We will report this [referring to the perceived short treatment procedure in the manufacturer’s prescription] to the manufacturer (notes this down on the plan with a pen, but does not change it in the computer). I can understand why you do it, but you aren’t officially allowed to. But in the treatment plan we have formulated an option: if after the official treatment duration - so, three injections in this case - the mastitis has not cleared up, you need to register it and report it to your regular veterinarian. In that case it is advisable to treat the cow once again with the same medication. So, in that case you will use six injections instead of ten. That is an option. But I will report it to the manufacturer. I often report this problem these days because many breeders are having the same problem.”
Peter: “But…”
Josh: “I don’t know how [the auditing company] will deal with this kind of case.”
Peter: “Yes I know, but what do we have to do now? Do we have to treat as we were doing or follow your advice?”
Josh: “Good question. Basically, you need to stick to the treatment plan. So, that is my first answer. However, if the cow is not cured, you can double the treatment to six injections.”
Peter: “And in that case I have to call you to report it?”
Josh: “Yes or send an e-mail. You don’t have to call in the middle of the night [laughs].”
Peter: (laughs)
Josh: “But you do have to report it and I will report it to the manufacturer. I know that you don’t use a lot of antibiotics, but I think in this case it is possible to get good results with fewer injections and so less antibiotics.”
Peter (sarcastic tone): “I will discuss it [refers to sticking to the treatment plan] with my employees (laughs and writes it down on paper)”
At the end of this discussion Josh closes his laptop and packs his things away. Later, in his office, he sends it to Peter, together with the discussed plan for animal health, so that Peter can check and sign it.

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Evidently, the external accountability apparatus becomes performative in such a way that Josh feels urged to preserve the veterinarian-breeder relationship. To begin with, Josh deliberately asks Peter to explain his treatment procedure and the use of injections. Josh notices a diffractive pattern—an irregularity—between the prescribed use of injectors in the treatment plan, and the actual treatment procedure used by Peter in practice. Josh had already stated to the researcher (before the evaluation) that the prescribed number of injections is often insufficient to cure the cows in practice. This suggests that Josh deliberately makes a cut to encourage Peter to follow the treatment plan (and protect himself from possible sanctions), while at the same time referring to the inadequacy of the manufacturer’s official guidelines, because “many breeders have the same problem.” While encouraging Peter to stick to the treatment plan, Josh is also bonding with him (‘us’ against ‘them’ with their excessively strict regulations): “I can understand why you do it, but you are not allowed to officially.” They discuss workable solutions to deal with this ‘diffraction’. Josh advises Peter “to stick to the treatment plan”, but if it proves insufficient, Peter can double the treatment procedure. However, officially he needs to report this deviation to Josh, but as Josh laughingly comments: “You don’t have to call me in the middle of the night (laughs)”, to which Peter replies by laughing and stating with some sarcasm that he ‘will discuss it [refers to sticking to the treatment plan] with his employees’. Here, the bonding between Peter and Josh is also illustrated by their jokes about the situation and the strict regulations.

The core veterinary practice aims to safeguard animal health. In light of this goal, veterinarians sometimes use the apparatus to implicitly criticize their clients and steer them in the desired direction, thereby explicitly making a cut between the responsibilities of the veterinarian and those of the cattle breeder. For example, one veterinarian uses the apparatus to persuade the cattle breeder to double the number of vaccinations for her heifers (young cows) the following year. Last year, this cattle breeder had been unwilling to spend extra money on these vaccinations. Yet, because animal health on the farm was below the expected standard (according to the external accountability standards), the veterinarian re-evaluates the cattle breeder’s vaccination program and convinces her to use the right number of vaccinations. Here, the veterinarian, as a carrier of both the control practice as well as the professional practice, connects the accountability apparatus with the professional practice in order to safeguard animal health at the cattle breeder’s farm, and persuades her to change her behavior.

In the above narrative, Josh decides not to mention the deviation and subsequent discussion about the use of injectors in the treatment plan. Instead, Josh makes a separate written note to report the deviation to the manufacturer. In this way, both the incorrect use of injectors as well as the intervention aimed at encouraging Petter to stick to the treatment plan in the future remain invisible to distant others (auditing companies/governmental bodies). During our observations, we noticed other examples of such framing towards distant others behavior by veterinarians, while at the same time bonding with their clients. As one veterinarian illustrates:

“We prescribe all the medication and in this case [name of breeder] was using a certain type of medication which I had prescribed. [laughs] I just didn’t know that [that I had prescribed this medication for action] [laughs]. This is a daily practice. He [the breeder] also had the professional medical knowledge based on his experience. We know what we are talking about. So, that is the daily state of affairs” (Observation November 2014, veterinarian specializing in pigs).

It seems that veterinarians play a key role in connecting the accountability apparatus to local, professional practices in such a way that potentially harmful practices by the breeder are excluded from communication to distant others.

In addition to framing, through which they determine what is represented, veterinarians were also able to affect how things are represented. As illustrated by the narrative of the inspection report, veterinarians also deliberately engage in discursive editing activities, whereby they match their use of their language to the requirements of distant others on the one hand and avoid evaluative judgments that may put their clients at risk on the other hand. In these instances, veterinarians again enact the accountability apparatus, yet they deliberately blur the picture in order to present the situation in a positive light. Sometimes, the protection of the relationship with their clients results in even more extreme responses by veterinarians. Some veterinarians enact the accountability apparatus by fabricating an account (based on earlier visits and educated guesses). One veterinarian felt the need to write an inspection report with fictitious findings. He was required by the Dutch authority for Food and Consumer Product Safety to monitor animal health at a farm every four weeks. Yet, according to the veterinarian, at that time there was no sense of urgency and, due to a lack of time, he had not been able to visit the farm (Observation November 2014, veterinarian specializing in livestock). In order...
to protect the breeder and himself from regulatory sanctions, he therefore decided to write an inspection report without actually visiting the farm. Here, the veterinarian fabricated an account for the distant other based on earlier visits.

To summarize, the above narrative shows how the boundaries between regulatory control practices and local professional practice are permeable. Professionals work at important crossing points between these practices, thereby including the accountability apparatus in their intra-active professional practices. We observed four strategies by which veterinarians both strengthen and protect their position as a professional whose primary aim is to promote animal health. First, veterinarians use the apparatus to incite or encourage their clients to change their current practices to improve animal health at the farm. However, since the relationship with the cattle breeder is vital for their future professional and commercial activities, veterinarians also have to make sure that this relationship is not put at risk. By using a ‘soft focus’ lens (blurring), whereby veterinarians speak in defense of their clients or avoid negative evaluative judgments, veterinarians deliberately blur the picture and anticipate the possible interference by distant others that may jeopardize their clients and their relationship with those clients. As well as blurring, veterinarians also frame the picture in such a way that information that may harm their clients is excluded from their account. Ultimately, veterinarians determine which information is included or excluded and thus what is made visible to the distant others. In some cases, veterinarians even admit that they have had to fabricate a picture based on earlier consultations, to protect their practices and the practice of the cattle breeders from interference by distant others. They only fabricate when they feel the call for accountability is exaggerated, in particular in situations where they are held accountable.

Using the techniques of inciting, blurring, framing, and occasionally fabricating, veterinarians made accounts of situated practices in such a way that they prevent their practices, those of their clients and (thus) their relationships with cattle breeders from (perceived) unnecessary interference on the part of distant others. This is thus not solely an individual act of rendering account of a certain situation, but the product of intra-action between the veterinarian, the breeder, and the new accountability apparatus.

**DISCUSSION AND CONCLUSIONS**

Viewing accountability from a relational perspective enables us to reconceptualize accountability from a representational act to a performative act in material-discursive practices. In contrast to the representationalist perspective on accountability, which mainly focuses on the correspondence between prescriptions/descriptions and reality, we have focused on practices, doings and actions (Barad, 2007; Fenwick, 2014; Hultin & Mähring, 2016; Nyberg, 2009; Orlikowski & Scott, 2015) to see how entities gain their significance from practices. Using an ethnographic examination of veterinary professionals’ daily activities, we have shown how accountability is a performative act that emerges from practices and is performed within practices. Moreover, we have shown how professional practices and regulatory control practices intersect at crossing points occupied by professionals (veterinarians). At a crossing point, veterinarians are significant providers of accounts that are relational in nature and in which the interests of multiple actors involved (cattle breeders, veterinarians, regulators) are weighed and included, rather than neutrally representing performances in professional practices.

Our contribution to current literature on accountability as a performative act is threefold. Firstly, we show how accountability is involved in practices. Our first narrative demonstrates how accountability emerges from intra-action within professional practices. It is through intra-action that professionals are able to locate diffractive patterns and make cuts within continuous practices (see also Barad, 2007; Nyberg, 2009). For example, accounts regarding animal health can only stem from intra-action between the entangled veterinarian, the client, clinical devices and the animals. Through an entanglement of bodily movements and words, the veterinarian creates a distance between the veterinarian and the cattle-breeder by pointing to a diffractive pattern in the animals’ well-being. This opens up many possibilities for action. The cattle breeder responds by accounting for the situation, followed by a collaborative production of an account of the cows’ well-being. Accountability is thus a relational act because the accounts emerge from intra-action. Rather than treating accountability as an isolated, stable cognitive-discursive practice between an accountant and an accountee, we show how accountability emerges from practices, and can only be explained as a relational, dynamic act. Such accountability is performative because it changes future practices (for example the cattle breeder’s practice) and because it affects the distribution of power. In line with other studies examining professional-client relationships we show that professional power emerges out of the relation with their clients (Lopez, 2010; Margolis & Molinsky, 2008; Rhee & Zabin, 2009).

Our case shows that in intra-action the client and professional are mutually dependent. The power granted to professionals is an outcome of local intra-action in which the client plays an essential role. In our case, the input of the clients was vital for the veterinarians to function well and protect their professional calling: safeguarding animal health. Our study suggests that
professional knowledge and expertise can only be produced through intra-action with other human and non-human entities.

Secondly, accountability is not only a performative act that stems from intra-action in professional practices: the performative act also emerges from regulatory control practices that take the form of specific material-discursive practices, such as standardization, certification and monitoring. Such practices do not simply measure and intervene from a distance but are performative in unexpected ways. Professional practices and regulatory control practices intersect. Accountability as a performative act emerges through this intersection from the regulatory control practices and affects veterinary practice. Through regulatory control practices, distant others participate in the intra-action in professional practices, either through materials (evaluation forms from certifying companies), or through discursive acts (the veterinarian’s use of the pronoun ‘we’). The presence of distant others in turn affects local veterinary practice as new knowledge is mobilized and/or cattle breeders are encouraged to reconfigure their current practices (regarding the treatment of their cattle). Moreover, professional practices become reconfigured. Thus, whereas professional practices are traditionally related to specific demands from clients and practices are adapted to serve clients’ interests (e.g., Huising, 2014), through the intersection with regulatory control practices professional practices also relate to the demands of distant others.

Thirdly, we have shown how at a ‘crossing point of practices’ (Reckwitz, 2002) professionals acquire a key role in performing the relational act of accountability. Hitherto, studies have focused on how professionals preserve their autonomy by broadening accountability standards (for example professional guidelines) around their work practices (e.g., Levay & Waks, 2009), or focus on professional resistance to increased quality controls (e.g., Ramirez, 2013). These studies cast professionals as the passive victims of regulatory control practices. In contrast, our narratives illustrate how veterinarians gain a significant position at the intersection between the local, veterinary practice and the regulatory control practice. At the crossing point, they balance their interests with those of others (cattle breeders, regulators). They are well aware that the giving of an account to regulators may lead to adverse consequences within the veterinary practice itself, and in particular within the professional-client relationship, because clients do not appreciate additional time-consuming evaluative activities. Because clients are of key importance in practicing veterinary medicine, it thus becomes vital for veterinarians to shield their practice – which includes the relationships with their clients - from harmful consequences. To cope with the potentially pernicious consequences of the regulatory control practice, veterinarians engage in multiple activities:

inciting, framing, blurring and fabricating. In conclusion, rather than a representational act that aims to create transparency, the giving of an account to regulators is a performative relational act, and the accounts generated are only reliable in a relative sense.

To sum up, our relational understanding of accountability portrays accountability as a performative act. It emerges from dynamic and sometimes messy relationships in practices. It is an act at the intersection of these practices with material-discursive regulatory control practices. At crossing points between practices, professionals (in our study veterinarians) become significant subjects who balance interests in their giving of accounts. Scholars on professionalism and accountability thus need to focus on the practices behind the accounts in order to fully understand the dynamics and the performative consequences of accountability in practices.
CHAPTER 5

Discussion
DISCUSSION

Both in practice and in the academic literature, it is proposed that organizing for professional accountability can produce positive effects, such as promoting public trust (external benefit) and the alignment of professional practices (internal benefit) (e.g., Noordegraaf, 2015; Ramirez, 2012). However, some accountability scholars argue that the organization of professional accountability may also lead to unintended consequences, such as instrumental behavior on the part of professionals and a decline in trust between professionals (Messner, 2009; Roberts, 2009). The limits of professional accountability have generally been addressed in theory and empirical support is lacking. Providing empirical insight would increase our understanding of how professional accountability is enacted in practice: how it is negotiated with actors within and around a profession and how it affects professional practices, and any unintended consequences. In this dissertation, I have addressed these gaps and, by doing so, I contribute to a better understanding of professional accountability in action. The main research question was formulated as follows: How is professional accountability negotiated and enacted within a profession and its professional field and how does it affect professional practices?

In three empirical studies, I have addressed the question of how professional accountability is enacted: how it is negotiated in a professional field; how it affects a profession's professionalization process through local discourses on professionalism; and how it emerges from professional practices at the individual level. Specifically, in each chapter, I have answered the following sub questions:

1. How does a profession deal with intra-professional and inter-professional dynamics and what role does an accountability system play in this?
2. How do professionals draw on the changing discourse of professionalism, and how do they, (re)negotiate professionalization of their profession by interpreting their professional identity?
3. How is accountability enacted within professionals’ daily practices, and how do such accountability practices coincide with regulative control practices?

In this section, I will first summarize the main findings of the three empirical studies that were undertaken. Based on these findings, I will then explain the insights generated by these findings, while reflecting on their theoretical contribution to two streams of literature: sociology of professions and accountability. This will be followed by a discussion of the implications for practice by addressing different actor levels: professions in general, professional associations as representatives, the individual professional, and policy makers or regulators. I will conclude the dissertation by discussing the boundary conditions of this study and what I feel are promising directions for future research.

SUMMARY OF MAIN FINDINGS

Chapter 2 - Accountability as a relational hinge: shifting between inter- and intra-professional dynamics

In Chapter 2, I focused on the intra- and inter-professional dynamics within and around the Dutch veterinary profession as it went through the process of developing an accountability system. In the literature on professions and accountability, accountability systems are usually presented as solutions and as being strategically important to maintaining professional autonomy in a wider network of relations (Levay & Waks, 2009; Ramirez, 2013). In order to examine how a professional association developed an accountability system while simultaneously dealing with intra- and inter-professional dynamics, I adopted a ‘relating lens’ on professions. This lens moves beyond the ‘becoming’ and ‘doing’ lenses. The becoming lens is used by scholars to focus on how professionals become socialized within professions (e.g., Ibarra, 1999) and the doing lens is used by scholars to focus on how professions and professionals perform their tasks and engage in jurisdictional battles to make an exclusive claim over their activities (Abbott, 1988; Anteby, 2010; Timmermans, 2002). Both lenses focus on the profession itself; the relating lens, by contrast, “explains the generative nature of occupational relations with other occupational and non-occupational groups” (Anteby et al., 2016, p. 212). This lens addresses issues such as how professional actors collaborate with other actors to expand their social influence or attain shared goals.

Based on the analysis of documents, semi-structured interviews, focus groups and observations, I found that the development of an accountability system was enacted by all the stakeholders involved who had overlapping and sometimes conflicting interests. Since there was no vested accountability system in place, the professional association was strongly dependent on both internal (veterinarians) and external (government representatives, pharmaceutical companies) actors, making the development and implementation of a professional accountability system (a Quality Register) more difficult to control. The professional association needed to engage in internal strategizing activities in order to (re)construct and regulate professional work practices within the profession. In this chapter, I illustrated how the association engaged in several internal strategizing activities, such as developing professional guidelines to regulate professional practices or offering reduced membership fees to mobilize
professionals to join their Quality Register. Simultaneously, the professional association had to engage in external strategizing activities in order to re-establish the position of the profession in the wider, societal field. For example, the professional association collaborated with other actors in the professional field (government representatives, pharmaceutical companies) and established strategic partnerships. Moreover, the professional association defended the veterinary profession against criticism from external actors and succeeded in maintaining the profession's right to self-regulate. These internal and external strategizing activities reverberated through the profession and the professional field, and did not always lead to the desired effects. For example, defending the position of the profession through increased regulation of professional work practices, resulted in increased professional resistance. Such resistance from professionals in turn diminished the representative position of the professional association within the profession, as some professionals and external actors believed the association was moving away from its role as a representative and towards the role of regulator. In response to the consequences of the association's internal strategizing activities, other external actors also deliberately chose to distance themselves from the association to prevent reputational damage and protect their economic interests. All these dynamics undermined the legitimacy of the professional association and jeopardized the position of the profession at large for the future. The tensions, strategic actions and counter-actions (dynamics) described in Chapter two illustrate the 'battlefield' of organizing for professional accountability, and show how the interplay of intra- and interprofessional dynamics eventually resulted in the implementation of an accountability system that was only marginally effective in terms of providing improved control over professional conduct.

This chapter revealed that the development of an accountability system involves thoughtful and proactive strategizing on the part of the professional association and a sensitivity to the interplay between inter- and intra-professional dynamics over time. Overlooking this respect could jeopardize the profession's self-regulation, making it susceptible to interference from distant others (governmental interference, external regulation), potentially turning accountability practices into bureaucratic box-ticking practices (e.g., Keevers et al., 2012).

Chapter 3 - Accountability as a discursive resource: negotiating professionalization via local discourses

In Chapter 3, I focused on the intra-professional dynamics - the tensions between professionals that arise from increased calls for transparency in professional practices and the development of an accountability system by the professional association. Professionals are increasingly confronted with a changing macro discourse on professionalism (Evett, 2011; Noordegraaf, 2011; Postma et al., 2015). The traditional macro discourse on professionalism is characterized by notions of partnership, collegiality, discretion and trust (Abbott, 1988; Evett, 2011; Freidson, 2001). Yet nowadays professionals are subject to a 'new professionalism discourse' characterized by an increased emphasis on managerialism, bureaucracy, standardization, assessment and performance review (Evett, 2011; Noordegraaf, 2011; Postma et al., 2015). This increased emphasis on the accountability of professionals may lead to tensions within professions, as it competes with more traditional features of professionalism, such as trust, harmony and solidarity among professionals (Butler, 2005; Messner, 2009; Roberts, 2009; 2017). In this chapter, I focused on professionals' discursive activities to explain how professionals themselves adopt the changing discourse on professionalism, and how they (re)negotiate professionalization of the profession by interpreting their professional identity.

Based on the analysis of documents, semi-structured interviews, focus groups and field observations, I found that within one profession, the discourse on professionalism could be enacted in different ways and resulted in three distinct local discourses on professionalism. The first discourse on continuous professionalization was mainly based on elements stemming from the new macro discourse on professionalism. Supporters of this discourse emphasized that the 'traditional' nature of professionalism was no longer sufficient. The assumption was made that in order to maintain professional legitimacy, the veterinary profession needed to enhance its regulation of professional practices as well as the accountability practices of professionals. Supporters of this discourse, who were mainly members of the professional association, used elements of the new macro discourse on professionalism to legitimate the proposed accountability system and to mobilize veterinarians to become a member of the proposed accountability system.

The second discourse on delineating professional standards was a local discourse in which elements from the traditional discourse on professionalism were combined with elements from the new macro discourse on professionalism. Supporters of this discourse assumed that the implementation of increased self-regulative practices at the level of the profession was necessary in order to consolidate the legitimacy of the veterinary profession. According to them, implementing an accountability system would help to safeguard professional quality and strengthen the reputation of veterinarians in society. Yet the assumption was also made that the implementation of an accountability system would threaten the tradition of a community of professionals. In order to make the professional association aware of this assumed threat and
Chapter 5 - Accountability as a performative act: towards a relational understanding

Chapter 4 focused on veterinarians’ daily activities, adopting Barad’s (2003; 2007) relational ontology – “assuming subject and object to be ontologically entangled, and viewing agency as a circulating flow through material-discursive practices” (Hultin & Mähring, 2016, p. 566). With the concept of ‘material-discursive practices’, Barad (2003; 2007) tries to emphasize how matter and meaning are held together (Hultin & Mähring, 2016). With the concept of ‘material-discursive practices’, Barad (2003; 2007) tries to emphasize how matter and meaning are held together (Hultin & Mähring, 2016). Moving from interaction to ‘intra-action’ implies that the boundaries that define actors are fluid and temporal (Nyberg, 2009). Yet the creation of boundaries in practices always entails constitutive exclusions and thus involves questions of accountability (Barad, 2003). Hence, accountability comes into play as soon as a cut is made in material-discursive practices.

Based on an examination of veterinarians’ daily activities, I conceptualized accountability as a performative act that emerges from material-discursive practices and is performed in practices. Chapter 4 shows that practicing veterinary medicine is a specific material-discursive practice since it is an entangled state, in which discourse and material intra-act. For example, while practicing veterinary medicine in the front line (in the presence of animals and clients), it was through the intra-action of material and discourse that a meaningful understanding of the local situation was created: accounts regarding animal health only stemmed from intra-action between the bodily movements and words (of both the veterinarian as well as clients), clinical...
devices and the animals. In this chapter, I illustrated how accounts emerged from the cuts made by the veterinarian, the client, clinical devices and the animals while ‘vetting’.

Additionally, I showed how professional accountability, in the form of regulatory control practices, was enacted in the daily practices of professionals. I found that through these regulatory control practices, distant others participated in the intra-action of professional practices either through materials (e.g., evaluation forms) or discursive acts (e.g., veterinarians’ explicit references to distant others). While in intra-action, veterinarians gained a significant role as they balanced their interests with those of others (cattle breeders, regulators) in such a way that any potentially pernicious consequences of regulatory control practices in daily veterinary practice were avoided. Professionals engaged in multiple activities (inciting, framing, blurring and fabricating) to cope with the potentially pernicious consequences of regulatory control practice and to safeguard relations of trust with their clients. Professionals, therefore, have an essential function as a ‘traffic controller’ at the crossroads where regulative and professional practices intersect. The giving of an account, then, should be regarded as a relational act, in which accounts are only reliable in a relative sense, as professionals carefully balance multiple interests in order to avoid harmful consequences.

CONTRIBUTIONS TO LITERATURE

This dissertation has taken a practice-based approach to the study of professional accountability. By integrating the sociology of professions literature and accountability literature, this dissertation makes several contributions to each of these bodies of literature respectively.

Contributions to sociology of professions literature

To date, scholars of professions have mainly emphasized the question of how professional actors collaborate with other actors to perform interdependent work or collectively expand the profession’s influence (Muzio et al., 2013; Scott, 2008; Suddaby & Viale, 2011). Although it is useful to focus on the potentially generative relations between professions and the ecosystem of stakeholders (Anteby et al., 2016), much less attention has been paid to the question of how professional accountability instruments provide the interface for these exchanges and affect the relationships with other actors in a professional field as well as between professionals. Moreover, scholars have generally assumed that a profession is one homogenous entity and have tended to neglect that professionalization processes, such as the implementation of an accountability system, also need to reflect the interests of members within the profession (Fenwick, 2016).

This dissertation has contributed to addressing these gaps by showing that the negotiation of professional accountability is a highly participative and dynamic process involving multiple actors inside and outside the profession. I have shown that an accountability system is enacted by all the stakeholders involved; how it is developed through negotiation and ‘collaboration’; and how it is contested, scrutinized and accepted or rejected within a profession. In order to account for the success or failure of such a professionalization process, scholars should focus on the interplay of both the intra- and interprofessional dynamics, stemming from internal and external strategizing activities on the part of professional field actors.

A contribution has also been made to sociology of professions literature by illustrating that the development of an accountability system can also place the power of a profession at stake. To date, in the literature on professions, the development of an accountability system has been regarded as a solution that would restore power to and protect the status of a profession within a wider network of relations (Ramirez, 2013), and as a method of professional self-regulation (Currie et al., 2012). Yet professions should not be treated as one homogenous entity; rather, intra-professional dynamics, stemming from different notions of professional accountability, play an essential role in the realization and success of such an accountability system. The findings presented here show that due to increased intra-professional dynamics, the professional association was forced to strengthen its internal strategizing activities. Yet due to increased fragmentation in the profession, the representative role of the professional association became jeopardized. Additionally, the increased focus of the professional association on the intra-professional dynamics made the development of the accountability system more susceptible to external interferences, which in turn jeopardized the self-regulation of that profession. The development of an accountability system by a professional association thus not only serves as a weapon with which to maintain professional power, but is in itself a battlefield, imbued with competing and conflicting interests of actors inside and outside the profession, which could eventually put the power of a professional association and profession in jeopardy.

This dissertation has shown that ‘relating’ issues exist not only between professions and occupational groups (Abbott, 1988; Anteby et al., 2016), but can also arise within a profession. With regard to these intra-professional dynamics around a profession’s professionalization process, several scholars have acknowledged that professionals may draw upon macro discourses on professionalism in different ways (e.g., Evetts, 2013; Fenwick, 2016). Moreover,
several studies have shown that changes in discourse do not always lead to perfectly disciplined professionals (Alvesson & Willmott, 2002; Fleming & Spicer, 2003; Knights & Clarke, 2013; Thomborrow & Brown, 2009). However, to date we have lacked a detailed understanding of how professionals use macro professionalism discourses to negotiate professionalization of the profession.

This dissertation has addressed that gap by showing how professionals variously made use of elements stemming from both the traditional macro discourse on professionalism as well as the new macro discourse on professionalism, thereby affecting the actual professionalization process in the profession. As we have seen, it is relevant to focus on professionals’ interpretation of their own identity to give a detailed account of professionalization processes in a profession. I have shown that a focus on professionals’ interpretations of their identity enables scholars to understand (using identity as a bridging concept) how elements of both the traditional as well as the new macro discourse on professionalism are embedded in local discourses on professionalization. Moreover, it has been shown that such a focus enables scholars to understand professionals’ intentions when they are negotiating a professionalization process. Professionals’ interpretations of their professional identity became an underlying source in local discourses on professionalization and affected the profession’s change process in various ways. First, professional actors may see professional identity as something that is in a continuous process of becoming. Such a nostalgic orientation and conceiving of professional identity in terms of ongoing improvement – based on the underlying mode of the power of temporality (Costas & Grey, 2014) – enabled these actors to break with the present and to push others towards enhanced professionalization processes. Second, professional actors may conceive of their identity as a destination point, which could be reached someday. This nostalgic orientation, characterized by the underlying mode of ‘the temporality of power’ (Costas & Grey, 2014), also enabled these actors to break with the present. However, these actors were more concerned with the ways in which professionalization would come about, and thus the explicit delineation of professional criteria before they engage in such professionalization processes. Third, professional actors may also draw on nostalgic constructions of the past. Some professionals explicitly referred to such nostalgic images in order to resist professionalization processes in the present. By illustrating these subtle, but rather important distinctions, I have provided a more detailed understanding of the interplay of local discourses and the consequences for professionalization processes.

This dissertation also contributed to the sociology of professions literature by providing a more detailed account of intra-professional resistance. In line with a number of other authors (e.g., Currie et al., 2012; Levay & Waks, 2009), I would emphasize that it is too easy to treat professionals as ‘unproductive resisters’ whose sole aim is to maintain their professional autonomy. Instead, professionals can also be regarded as ‘productive resisters’ (Courpasson et al., 2012). In this dissertation, I found that local discourses within a profession can become surrounded by concrete activities to voice interests – such as the need to discuss normative beliefs with respect to ‘good professional conduct’ and the need to delineate professional standards before implementing an accountability system – that had not been taken into account by the initiators of change. In doing so, I show that professionals can also be regarded as ‘productive resisters’ (Courpasson et al., 2012).

To conclude, this dissertation has shown that the current conceptualization of professionalization is too marginal within the sociology of professions literature. To date, professionalization has been described as the process of adopting new practices and embedding new professional standards in professions, so that professions can consolidate their power and legitimacy (e.g., Adler & Kwon, 2013; Evetts, 2013; Muzio et al., 2013; Muzio & Kirkpatrick, 2011; Suddaby & Viale, 2011). However, as we have seen, in order to provide a detailed account of the success or failure of a profession’s professionalization process, scholars should not focus solely on the actual adoption of new practices. Instead, professionalization can be explained better by accounting for the interplay of inter-professional and intra-professional dynamics and the colliding local discourses that create these intra-professional dynamics.

Contributions to accountability literature

In line with a number of other authors (e.g., Fenwick, 2016; Keevers et al, 2012; Neyland et al., 2002), I emphasize that the adoption of a practice-based approach on professional accountability creates a more detailed understanding of professional accountability in action. By adopting a practice-based approach on professional accountability, I contribute to the accountability literature in several ways.

First, what was missing from prior research on professional accountability was a dynamic view of the development of an accountability system from the initial phase. Often, scholars focus on the effectiveness of accountability systems that are already established (for example in the accounting profession). Moreover, a detailed understanding of the intra-professional dynamics was lacking, as the internal activities relevant to the development of an accountability system are often ‘taken-for-granted’ (Seid, 2007). This dissertation has addressed these gaps and taught us that organizing for professional accountability should be regarded as a dynamic process which ‘reverberates throughout the professional field’ (Suddaby & Viale, 2011).
By focusing on the dynamic interplay of the micro activities (strategizing and discursive) of the various internal and external actors involved, this dissertation has deepened our understanding of how professional accountability is negotiated within a profession and a professional field. I have illustrated that in order to function as a ‘defense mechanism’ against distant others by establishing jurisdictional boundaries, an accountability system must gain acceptance from actors both inside and outside the profession. Organizing for professional accountability, therefore, should be regarded as a social practice: something that is enacted by all the stakeholders involved, and not – as is often assumed – imposed by one actor who is responsible for control practices. This dissertation has shown that in the first instance, the responses of both internal and external actors towards the implementation of an accountability system seemed to be focused on technical aspects and specifically instrumental aspects of the accountability system, such as which guidelines should be developed and what the requirements should be for membership of a quality register. However, it has also become clear that the actual negotiation of professional accountability does not relate solely to defining the content of an accountability system, nor to the way in which it should be implemented. Instead, the complex discussion regarding the development of an accountability system is closely related to the normative beliefs of actors in and around the profession about what appropriate and legitimate professional conduct entails. What is more, the implementation of an accountability system can result only in marginal control over professional conduct, when professional ideals regarding maintaining professional autonomy result in every professional having a choice over whether to join the quality register.

Second, within the accountability literature, scholars have traditionally focused on instrumental systems of accountability, such as audits, quality measurements and rankings, in order to make professional conduct transparent (Power, 1997). Accountability is thereby seen as a representational act and scholars have tended to focus on the evaluation and control of actors’ practices from the outside. Often, it has been assumed that such representations of professional practices enable distant others (such as regulators) to reflect on professional behavior and, where necessary and possible, to intervene (e.g., Mills et al., 2018). However, such a representational view of accountability neglects the question of how accountability is enacted in (professional) practices (e.g., Neyland & Woolgar, 2002). Only very recently have some accountability scholars opted for a practice-based approach to professional accountability in order to examine how accountability is defined in the daily practices of professionals (Keever et al., 2012). However, we still lacked a detailed understanding of how regulative practices intersect with – create tensions in – and collide with professionals’ daily work practices. Nor did we understand enough about how such regulative control practices affect professional relationships with others, such as clients.

This dissertation has addressed these gaps and, by using Barad’s (2003; 2007) relational ontology, I have shown that professional accountability emerges from and is performed in the daily practices of professionals. This dissertation has therefore contributed to the accountability literature by illustrating how accounts emerge from local practice. I have demonstrated that professional practices should be regarded as in an entangled state, in which material and discourse intra-act. This dissertation has illustrated that professionals’ reflections on deviations within situated practices – also referred to as ‘reflection-in-action’ (Tsoukas & Yanow, 2009) – can prompt them to make a cut in intra-action. It was through the making of such cuts that boundaries were created and accounts emerged in locally situated practices. This dissertation has therefore highlighted that professional accountability does not simply emerge from professionals’ participation in regulatory control practices; rather, professional accountability was already present in the micro-moments of professional practicing.

My findings also illustrate that regulatory control practices are not separate from situated professional practices. Instead, regulatory control practices coincide with – and participate in – professionals’ daily practices either through materials (e.g., evaluation forms) or discursive acts (e.g., professionals’ explicit references to distant others). As such, regulatory control practices are not about simply measuring and intervening from a distance, but also affect professional thinking, acting, engaging with other actors in the midst of professional practicing. I have shown that it is through regulatory control practices that distant others (such as regulators) come into play in, and sometimes collide with, situated professional practices, thereby mobilizing new knowledge and reconfiguring current professional practices. Moreover, by showing how regulative and professional practices intersect, I have illustrated the significant role of professionals as ‘traffic controllers’ at such ‘crossing point of practices’ (Reckwitz, 2002).

This dissertation has shown that enacting professional accountability is not simply a matter of making professional conduct ‘transparent’ to distant others in a neutral form. Instead, regulatory control practices come into play as professional practicing takes place, forcing professionals to create cuts and break open the entangled state of material-discursive practices. Professional practices and regulatory control practices coincide in the moment of practicing, thereby ‘letting the stranger in’.

To conclude, this dissertation shows the major contribution of using a relational ontology (e.g., Barad, 2007) to investigate how accountability is enacted in professionals’ daily practices is that it enables accountability scholars to re-conceptualize accountability; to
move away from a representational act between an accountor and an accountee and toward a relational act in practice; and to gain a more thorough understanding of the dynamics and consequences of accountability in action.

PRACTICAL IMPLICATIONS

PRACTICAL IMPLICATIONS

Practical implications for professions and professional associations

Professions are currently facing a range of challenges, such as a loss of public trust and/or the rise of multi-problem cases. These challenges call for organized responses (Postma et al., 2015). In order to consolidate their power and legitimacy, professions often have to engage in professionalization processes. In practice, professions often rely on improving their accountability systems as a means of (re-)establishing their legitimacy (e.g., Ramirez, 2013). Yet the empirical studies in this dissertation reveal that the development of such systems is no simple process, particularly in the initial phase. I have demonstrated that the development of an accountability system is in itself a political game. The development of an accountability system is particularly contested in ‘pluralistic situations’, characterized by diffuse power relations whereby multiple – internal and external – stakeholders have an influence over the proposed direction (Denis, Langley, & Rouleau, 2007). Developing and reforming accountability systems can trigger both intra-professional dynamics (dynamics stemming from the profession’s self-regulatory practices and the process of changing professional roles within the profession) and inter-professional dynamics (dynamics stemming from collaborative and competitive practices between the profession and stakeholders outside the profession). In order to function as a ‘defense mechanism’, accountability systems need to gain acceptance from actors both inside and outside the profession. It is for this reason that I argue that, in practice, professional associations should focus on their strategizing activities, particularly where they play both a representative role and a regulatory role. Although both these roles are typical for professional associations (Greenwood et al., 2002), my findings reveal that these roles can increase both intra- and inter-professional dynamics in different ways. Professional associations need sensitivity to the interplay of both the inter- and intra-professional dynamics over time. This allows them to gain a more thorough understanding of the potential battlefield that underlies professional accountability, adjust and align their (proactive) strategizing activities and keep track of the process. Underestimating these processes and dynamics could, as illustrated in this dissertation, ultimately jeopardize the position of the association and pose a threat to professional self-regulation in the sector concerned.

Practical implications for professionals

This dissertation has also shown that professionals themselves have an important role in promoting richer forms of accountability. In my research, professionals were well aware of the negative consequences of accountability and transparency, such as instrumental behavior among professionals (O’Neill, 2002), a decline in professional pride and integrity (O’Neill, 2002, Banks, 2004), and a culture of suspicion and the encouragement of self-censorship (Roberts, 2009). However, professionals should not be regarded as passive victims who must simply comply with increasing demands for accountability. Professionals are able to actively work to embody or resist macro ideas on professionalism in their locally situated practices (e.g., Brown & Coupland, 2015; Currie et al., 2012; Postma et al., 2015). This dissertation has taught us that professionals have an important role in mitigating the potential negative effects of instrumental accountability practices by striving for richer accounts. As carriers of practices, professionals play a vital role in ‘directing the traffic’ at the crossroads between real-world professional practices and regulatory control practices imposed by distant others (governmental regulators and/or professional associations). The installation of increased regulatory control practices also affected core professional practices and enhanced the relationship between professionals and regulatory actors. Consequently, such profound changes can have important implications for the skills and expertise of professionals. This dissertation makes the case for supporting reflective practices and/or putting in place training procedures to make professionals more aware of their role as the ‘carrier of practices’. For example, the video observations and reflection sessions that were part of my data collection
Practical implications for regulators and managers

In most established professions, accountability systems are already in place. Yet major scandals—such as in the accounting profession—have shown that even where professions already have an accountability system in place, there is no guarantee that professionals will act as the ‘moral custodians’ of their discipline. The findings of this dissertation provide some pointers for the designers of accountability systems, namely regulators and managers, on how accountability systems (e.g., quality registers) could be improved so that they do the job that they were designed to do: improving professional conduct.

First, by tracking the introduction of an accountability system from its initial phase, I have shown that potentially effective accountability systems in established professions do not necessarily have the same effect in other professions. Professional practices and regulatory control practices are not separate, but coincide and collide in practice. Often, regulatory control practices are installed in professions with no examination of how the actual practice of being accountable is already implicated in—and emerges from—the daily practices of professionals. When designing accountability systems, regulators and managers should thus focus at the daily practices of professionals first, and investigate how accounts are provided to clients, colleagues or superiors ‘while in action’, rather than seeking to ‘copy-paste’ successful accountability practices from other professions. As we have seen, the success of regulatory control practices depends on how these practices coincide with professionals’ daily practices. In doing so, regulators and managers can work to improve the alignment between normative intentions and the need to ‘control’ professional accountability on the one hand, and the enactment of professional accountability in daily practices on the other hand.

Second, the findings of this dissertation illustrate that professionals are not the only ones who can be held accountable for their actions. In reality, accounts can emerge from intra-actions in professional practice in which distant others (such as regulators and managers) are present and play a vital role. This dissertation has shown that professional accountability is not an objective process, but emerges from and is enacted in practice. I therefore argue that both professionals, regulators and managers should focus more on their own role and the situated process through which accountability emerges. It is through regulative control practices that regulators and managers participate in situated professional practices, thereby affecting how boundaries in practices are created and determining what matters and what is deemed not to matter. This dissertation makes a case for the installation of narrative accountability instruments. Installing narrative accountability instruments could also facilitate the dialogue between professionals and the ‘owners’ of accountability systems: regulators and managers.

In this way, professional accountability not only relates to measuring output: the outcomes of professional practices. Rather, the accounts of professionals are regarded as input for a dialogue, so that professionals can explain the reasons for their conduct and can reflect on the (un)wanted side-effects of accountability systems in professional practices. As such, regulators and managers do not treat an accountability system as ‘a simple causal apparatus’ (Barad, 2003) which makes professional practices ‘transparent’ and measures from a distance, but they treat it as an ongoing dynamic that is an integral part of, and also emerges from, professional practices. Rather than focusing solely the output of regulatory control practices (e.g., checklists), regulators and managers should focus on the practice of accountability itself. In particular, regulators and managers should focus on the connectivity and intersections between professional practices and regulatory control practices: the ongoing reconfiguration of professional practices through participation—albeit at a distance—in those professional practices. The key questions for such dialogues are: how do regulatory control practices coincide with professionals’ daily practices? Which beneficial or adverse consequences do they have on professional practice?

Third, regulators and managers should exercise care regarding the timing and introduction of distinct accountability instruments and be alert to the interplay between these instruments and unforeseen consequences in practice. For example, although I make the case for the installment of narrative accountability instruments, I also argue that regulators and managers should implement such instruments with care (e.g., peer-to-peer consultation.
sessions) at the level of the profession. Although regulators, managers and academics aim to combine both results-based accountability instruments and narrative instruments, the findings of this dissertation suggest that this ‘perfect’ and ‘intelligent’ solution, which enables the good to be differentiated from the bad by means of checklists and professional standards, and also creates room for professional testimony (O’Neill, 2002; Roberts, 2009), is a significant challenge. I argue that the timing and atmosphere in which such instruments are implemented are crucial to the success of these instruments. For example, the intentions and integrity of professional peers may be called into question if narrative instruments, such as peer consultation sessions, are implemented in a more ‘calculative sphere’ whereby professionals are obliged to participate. The implementation of such narrative instruments in an ‘calculative sphere’ may lead to increased intra-professional dynamics such as instrumental behavior and growing distrust among professionals, which makes feedback between professional peers even more problematic. Regulators and managers should therefore be vigilant regarding the interplay between various accountability instruments and potential unforeseen consequences of the simultaneous implementation of such instruments. Seeing the implementation of an accountability system as a solution that will restore the profession’s legitimacy may create the impression the world is more easily controlled than it is in reality (Ballas & Tsoukas, 2004).

To conclude, I hope that the above insights will motivate actors inside and outside professions to treat professional accountability as what Roberts (2009) calls a vital social practice: “an exercise of care in relation to self and others, a caution to compassion in relation to both self and others, and an ongoing necessity as a social practice through which to insist upon and discover the nature of our responsibility to and for each other” (Roberts, 2009, p. 969). We should emphasize how professionals manage their responsibilities within a complex web of relations (Fenwick, 2016; Mansouri & Rowney, 2014). It is only by focusing on professional accountability in action that we can learn about the undesirable side effects of accountability instruments and the unintended consequences of professional conduct, which may ultimately contribute to a better alignment of normative intentions behind professional accountability (as a means of improving and controlling the quality of professional practices) and the enactment of professional accountability in daily practices.

**Chapter 5**

**Discussion**

**REFLECTIONS ON THE RESEARCH PROCESS**

This dissertation is characterized by an interpretative research design. An important quality criterion for interpretative research is transparency regarding the research process (Schwartz-Shea & Yanow, 2013). As critical accountability scholars have pointed out, complete transparency is not possible (Butler, 2005; Messner, 2009; Roberts, 2009). That being said, I can give an account of the research process and be as transparent as possible about the choices that I made.

**Research design**

Interpretative studies are usually limited in scope because they zoom in on the details and micro-aspects of social reality (Nicolini, 2009). As such, case studies provide rich data and ‘thick descriptions’, which is an important quality criterion for interpretative researchers (Schwartz-Shea & Yanow, 2013). According to interpretative researchers, it is a misunderstanding that “small ‘n’ studies entail a small number of observations” (Yanow & Schwartz-Shea, 2015, p. xix). Studies may entail a small research area, such as a single profession, but field studies often entail a large number of data points in observations, are conducted over extended periods of time, often at various locations within the research site, and with (repeated) use of multiple data sources (Yanow & Schwartz-Shea, 2015). Although this dissertation is based on a single case study, the veterinary profession in the Netherlands, it has yielded rich data. I have sought to enhance robustness by triangulating my data in a number of ways. In all empirical chapters, interviews, observational, and archival data were combined. Moreover, I used various analytical techniques to make sense of the data. For example, I used ‘thick field narratives’ (Langley, 1999) to make sense of process data in the first empirical chapter and to describe different practices in Chapter 3 and 4. These thick narratives enabled me to identify and compare patterns within the data (Yanow, 2015a). The data analysis was also based on recurrent rounds of theorizing and analysis. Together with my supervisors – in their roles of devil’s advocates (Nemeth, Brown, & Rogers, 2001) – I iterated between the empirical data and the literature in search of useful theoretical lenses and concepts. These discussions together with discussions with external reviewers (e.g., during conferences and seminars) enabled me to deepen and sharpen my analysis, and to generate new insights.

While I acknowledge that the choice of a qualitative case study implies certain boundary conditions and limitations, I argue that the findings of this dissertation nevertheless remain relevant to other research settings. In the following section, I zoom in on the boundary conditions and provide an account of the transferability of the findings and contributions.
Boundary conditions
This dissertation represents an exemplary case since the veterinary profession in the Netherlands had only recently begun to develop an accountability system when my research started (January 2013). In other countries, such as the UK, veterinarians have to register formally and are obliged to be a member of the professional association in order to practice veterinary medicine. In the Netherlands, by contrast, veterinarians are not obliged to do so and compliance with the association’s rules is voluntary. Nevertheless, some of the findings may be relevant and transferrable to other contexts.

First, the veterinary profession in the Netherlands is characterized by some unique organizational characteristics. Veterinarians in the Netherlands usually work in small partnerships or on a freelance basis. Our findings show that due to the absence of organizational structures, accountability was more focused on horizontal relationships, such as professional-client relations and relations between professionals (peers). The findings may be relevant to similar professions such as architects or dentists. To further understand the role of organizations in how professionals enact accountability, future research could focus on a comparative perspective between professions which are characterized by professionals working in professional service firms (such as hospital doctors, lawyers and accountants) and professions in which professionals work in small partnerships or freelance (such as general practitioners, dentists and architects).

Second, this dissertation has illustrated the challenge for professional associations when it comes to developing a system of accountability. In our case, membership of the association and compliance with its guidelines and its recently introduced accountability system were all voluntary (De Groot & De Ruijter, 2004). Moreover, the professional association depended on the revenue from members in the form of membership fees (Koolmees, 2012). These insights are also relevant to similar organizations, such as trade associations or even political organizations, which by their nature focus on representing their members’ interests without imposing obligations on those members.

Third, the veterinary profession in the Netherlands was of particular interest as it had minimal accountability mechanisms in place at the start of this research. This provided me with an opportunity to show the implicit and often overlooked role that an accountability system plays in a profession’s web of relations. This dissertation illustrates that the initiative for developing an accountability system came from all the stakeholders involved and resulted in intra- and interpersonal dynamics. The findings suggest that developing an accountability system can lead to power battles between stakeholders, whereby established professional practices are negotiated. These insights are not only relevant to professions that are at the beginning of developing an accountability system, but also relevant to established professions that have an accountability system in place. Even established professions such as medicine, accountability systems are not fixed and immutable, and reforming them by, for example, tightening regulation mechanisms can trigger a new round of intra- and interprofessional dynamics.

Our findings also imply that professional accountability is an ongoing process of negotiation involving all the stakeholders affected. The implementation of an accountability system in the veterinary profession may be regarded as a ‘pluralistic situation’ (Denis, Langley, & Rouleau, 2007), because the setting was characterized by multiple objectives, diffuse power relations and knowledge-based work processes, whereby multiple stakeholders had an influence on the proposed direction. This dissertation suggests that organizing for professional accountability is particularly hard in such situations, because accountability systems need to gain acceptance from actors both inside and outside the profession in order to function well. Consequently, the insights of this dissertation are not only relevant to professions, but also to other ‘pluralistic organizations’ (see also: Denis et al., 2007) - such as hospitals, universities, voluntary service organizations, cooperatives and so on.

SUGGESTIONS FOR FURTHER RESEARCH
Overall, my findings indicate that further research is necessary to gain a better understanding of how professional accountability is organized in different sectors, and of how the phenomenon of accountability develops over time. Along with suggestions for future research regarding methodological constraints, my dissertation also provides some new directions based on interesting findings that require a more focused examination.

My findings suggest that it is relevant to study the phenomenon of professional accountability in relation to trust. Chapters 2 and 3 reveal important insights in relation to trust. First, Chapter 2 showed how the development of an accountability system aimed to restore trust beyond the profession actually backfired within the profession and jeopardized the trust of professionals in their own professional association. Second, Chapter 3 showed how local discourses on professionalization were based on varying assumptions regarding trust among professionals. In the literature, it is argued that professionals, both individually and collectively among professional peers and within associations, need to know how to regain trust when there are pressures on service delivery (Noordegraaf, 2015). However, to date, scholars on
professionalism and professional accountability have mainly been interested in how multiple coexisting and sometimes conflicting demands affect professional practices in terms of efficacy and efficiency (Noordegraaf, 2015; Postma et al., 2015). While trust was once a core part of the debate on professionalism in the literature, interest in this concept seems to have waned. In particular, trust among professionals has received little attention, despite repeated calls for research into whether or not relationships of trust are being challenged, and if so how, for which practitioners, and by whom or by what (Evetts, 2006). Another avenue for future research thus relates to a more thorough examination of the relationship between intra-professional trust and professional accountability.

Additionally, based on the findings of Chapter 4, I would suggest that viewing professional practices as material-discursive practices would not only open up options for the study of reflection-in-action, but would also enable scholars to further investigate how various practices intersect over time, how they relate to accountability, and how they ultimately contribute to the existence and quality of professional work. First, my findings suggest that professionals’ account-giving is inherently related to reflective practices. Reflective practices are defined as “the practice of periodically stepping back to ponder the meaning of what has recently transpired to ourselves and to others in our immediate environment” (Raelin, 2002, p. 66). Such practices contribute to professional development and are an important means by which professionals make sense of situations and organize their work (Schön, 1983; Yanow & Tsoukas, 2009). Practice scholars usually emphasize retrospective reflective practices, focusing on the activities that professionals engage in to reflect upon their behavior after the fact, which is also referred to as reflection-on-action (Schön, 1983; Yanow & Tsoukas, 2009). Recently, however, scholars have started to place more emphasis on a second form: reflection-in-action, which refers to the kind of thinking professionals do while engaging in practice (Jordan, 2010; Yanow & Tsoukas, 2009; Zundel, 2013). Such reflection from within does not necessarily require any visible manifestation or articulation (Zundel, 2013), but when actors do discursively reflect upon their actions, they also provide an account of their behavior (Garfinkel, 1967; Gherardi & Nicolini, 2002; Nicolini, 2012). The findings of Chapter 4 underline that such reflective practices are inextricably linked with situated accountability practices and are a fundamental part of professionals’ work. Nevertheless, scholars on reflective practices usually focus on a single form of reflection: reflection-on-action (Gorli, Nicolini, & Scaratti, 2015; Raelin, 2001, 2002), and tend to write less about reflection-in-action (Yanow & Tsoukas, 2009; Zundel, 2013). Professionals’ reflection-in-action is not always visible to researchers. I would suggest adopting a relational ontology (e.g., Barad, 2007), which views professional practices as material-discursive practices, could enable scholars to further investigate professionals’ reflection-in-action. Boundaries between material and discourse do not exist a priori before practicing, but emerge while practicing (Barad, 2003; 2007). In practice, objects and subjects are entangled and melded together, and it is the process of making ‘cuts’ that brings certain questions into the foreground while others take second place (Hultin & Mähring, 2017; Nyberg, 2009; Keevers et al., 2012). From such a relational perspective, the marking of diffractive patterns - for example a professional’s notion that a certain situation diffracts or deviates from what it should be – in the midst of practicing is thus an important activity. It is by locating such diffractive patterns that cuts are created and boundaries are established in practices.

A relational ontology provides scholars with a lens and a language to further examine and understand professionals’ reflection-in-action and locate its existence in the micro moments of professional practicing.

Secondly, and from a slightly different perspective, it also is relevant to study the phenomenon of professional accountability in relation over time. In the current debate on professional practices, scholars usually focus on how a single professional practice is reproduced over time or how professionals engage in various professional practices at one point in time (Nicolini, 2011; Postma et al., 2015). Although the relationship between practices and time has been addressed theoretically, we lack an understanding of how professionals organize their work over time by means of various interconnected practices (Gherardi & Nicolini, 2002). In Chapter 4, we illustrate how professionals’ understandings of the past, present and future are entangled and melded together, and it is the process of making ‘cuts’ that brings certain professional practices that emerge while practicing (Barad, 2003; 2007). In practice, objects and subjects are entangled and melded together, and it is the process of making ‘cuts’ that brings certain questions into the foreground while others take second place (Hultin & Mähring, 2017; Nyberg, 2009; Keevers et al., 2012). From such a relational perspective, the marking of diffractive patterns - for example a professional’s notion that a certain situation diffracts or deviates from what it should be – in the midst of practicing is thus an important activity. It is by locating such diffractive patterns that cuts are created and boundaries are established in practices.

A relational ontology provides scholars with a lens and a language to further examine and understand professionals’ reflection-in-action and locate its existence in the micro moments of professional practicing.

Finally, my dissertation witnessed only the introduction and start-up phase of an accountability system and the associated regulatory control practices. Because these practices were new to professionals, it was perhaps easier to examine how such regulatory-control practices coincide (and sometimes collide) with professionals’ daily practices. An even longer longitudinal study on the further development of an accountability system would provide scholars with the opportunity to examine how, over time, certain aspects of material-discursive practices change and some things come to take on more or less importance. Keevers et al. (2012) showed that this is the case, but we lack an understanding of how such changes happen. A longitudinal study of professional work as a material-discursive practice would contribute to a more detailed understanding of how professional accountability in material (more registers,
more forms) and discourse (more emphasis on for example transparency) becomes entangled with professional work practices and ‘becomes’ more important.
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SUMMARY

The professionalism discourse was, traditionally, related to the autonomy of professionals and trust in professional behavior (Abbott, 1988; Freidson, 2001). Over recent decades, however, the discourse of professionalism has shifted “from notions of partnership, collegiality, discretion and trust to increasing levels of managerialism, bureaucracy, standardization, assessment and performance review” (Evett, 2011, p. 407). Whereas previously a reliance on professional credentials seemed to be sufficient, nowadays professionals are subject to increased pressure to account for the quality of their working practices by making these transparent to (distant) others (Evett, 2011; Freidson, 2001; Noordegraaf, 2011; Shearer, 2002). A transition that has been referred to as the ‘accountability turn’ in professionalism (Ramirez, 2013).

In both the sociology of professions literature and accountability literature, a wide variety of studies have been conducted to better understand professional accountability. However, most studies have largely focused on instrumental systems of accountability, such as audits, quality measurements and rankings to make professional conduct transparent (e.g., Power, 1997). As a result, we know relatively little about how professional accountability is enacted within (professional) practices (Barad, 2007; Hultin & Mähring, 2016; Neyland & Woolgar, 2002). Accountability scholars who do call for a focus on ‘accountability in action’ argue that there are limits to attempts to regulate and measure professional accountability (Messner, 2009; Roberts, 2009). They argue that the general aim of making professional practices transparent by means of accountability systems is based on the ‘fantasy of total control’ (O’Neill, 2002; Roberts, 2009), since complete transparency is both impossible and undesirable (Butler, 2005; Messner, 2009; Roberts, 2009). The organization of professional accountability could lead to unwanted side-effects, such as instrumental behavior of professionals and a diminishment of trust among professionals (Messner, 2009; Roberts, 2009). These unintended consequences of professional accountability would seem to conflict directly with traditional spirit of professionalism: a shared identity, collegial organization and trust among professionals (Evett, 2011; Freidson, 2001). Complexity regarding professional accountability is, however, usually addressed theoretically, transforming the limits of accountability into conditions for the operationalization of the concept (Joannides, 2012; Vriens, Vosselman & Groß, 2016).

In order to gain a deeper understanding of how professional accountability is enacted in practice, this dissertation moved beyond an instrumental, representational understanding of professional accountability, which assumes a seamless and unproblematic collision between prescriptions/descriptions and reality (e.g., Power, 1997; Mills et al., 2018). Instead, this dissertation zoomed in on how professional accountability is performed in action with an emphasis on practices, doings and actions, regardless of how professional accountability is supposed to function as a control mechanism by means of systems or discourse (Vosselman, 2016). The objective of this dissertation is to contribute to our understanding of the alignment between the normative intentions behind professional accountability and the way it is enacted in practice.

To do so, I adopted a theoretical framework that combined a practice-based approach to accountability with sociology of professions literature. This enabled me to build a better understanding of (1) how actors in a profession’s field respond to increased demands for professional accountability and work to (re)define accountability standards; (2) how the transition in the macro discourse on professionalism fuels local discourses on professionalization within a profession; and (3) how professional accountability is intertwined with professionals’ daily work practices.

Research context, design, and methods

In this dissertation, I focused on the veterinary profession in the Netherlands. At the time of my research, the Dutch Veterinary Association, the official association for Dutch Veterinarians since August 27th 1862 (De Groot & De Ruijter, 2004), was facing increasing demands for greater accountability and increased regulation of professional practices. In 2011, the veterinary profession in the Netherlands became the focus of intense scrutiny by both the media and the government, when a scandal occurred involving the routine prescription of antibiotics to cattle livestock. These antibiotics were then entering the food chain, increasing the risk of antibiotic resistance in humans (Geenen et al., 2001). In response to societal concerns about the quality of professional practices and professionals’ integrity, the association of veterinarians called for action within the profession. This resulted in two (professionalization) processes initiated by the Association. First, the veterinary profession would support the development of guidelines for the prescription of antibiotics. Second, the Association announced the implementation of a quality register, and required veterinarians to complete accredited refresher courses.

The veterinary profession was an interesting case to examine the enactment of professional accountability due to its unique features. First, the veterinary profession is distinct from other veterinary professions in Europe (e.g., United Kingdom) as it does not have a formal quality register, chartered body or Bar. Since membership of the Association and the inclusion of veterinarians in the quality register is voluntary, this quality register is perhaps even more dependent on how it is developed and negotiated with actors in and around the profession to signify its status. Second, this case is unique as the Association only recently (January 2013)
launched an accountability system in the form of a quality register, which provided me with the opportunity to follow the development of an accountability system from the initial phase. Third, veterinarians in the Netherlands usually work in small partnerships and/or individual entrepreneurs. The veterinary profession thereby provided me with a unique case to examine how accountability is enacted in daily practices in other relationships apart from the relationship between professionals and their organizations.

In this dissertation I used an interpretative research approach to focus on how professional actors negotiate and give meaning to practices of professional accountability (Gherardi, 2012; Gherardi & Nicolini, 2002). As is customary in interpretative studies the dataset of this dissertation is based on multiple data methods and multiple stages of data collection (Yanow & Schwartz-Shea, 2015). Specifically, I collected this data over a prolonged period of time (2011-2015) and made use of five complementary data sources: (1) documents and archival data, (2) interviews, (3) focus groups, (4) non-participatory (video) observations, and (5) reflection sessions.

Empirical studies

Chapter 2 - Accountability as a relational hinge: shifting between inter- and intra-professional dynamics

In Chapter 2, I elaborated on the intra- and inter-professional dynamics within and around the Dutch veterinary profession as it went through the process of developing an accountability system. Although accountability systems are regarded as a solution for maintaining professional power ( Ramirez, 2013; Scott, 2008), the development of an accountability system from the initial phase has remained under-examined in literature on professions and accountability to date. What also was lacking was a detailed understanding of how the development of an accountability system provides the momentum and interface for exchanges and affects relationships with internal stakeholders (professionals) and external stakeholders (actors that are part of the professional field). This chapter addressed these gaps. Through adopting a ‘relating lens’ on professions (Anteby et al., 2015), I examined how a professional association developed an accountability system while simultaneously dealing with intra- and interprofessional dynamics. Based on the analysis of documents, semi-structured interviews, focus groups and field observations, I showed that the development of an accountability system is enacted by all stakeholders involved who have overlapping and sometimes conflicting interests. This chapter illustrated the ‘battlefield’ of organizing for professional accountability and showed how the interplay of intra- and interprofessional dynamics eventually resulted in the implementation of an accountability system that was only marginally effective in terms of providing improved control over professional conduct. This chapter revealed that the development of an accountability system involves thoughtful and proactive strategizing on the part of the professional association and a sensitivity to the interplay between inter- and intra-professional dynamics over time. Overlooking this respect could jeopardize the profession’s self-regulation, making it susceptible to interference from distant others (governmental interference, external regulation), potentially turning accountability practices into bureaucratic box-ticking practices (e.g., Keervers et al., 2012).

Chapter 3 - Accountability as a discursive resource: negotiating professionalization via local discourses

In Chapter 3, I zoomed in on the intra-professional dynamics in the veterinary profession in the Netherlands through focusing on the question how the transition in the macro discourse on professionalism fueled local discourses on professionalization within a profession. Although it is stated that the macro discourse of professionalism could be enacted very differently within a profession (e.g., Evetts, 2013; Fenwick, 2016), we lacked a detailed understanding of how professionals themselves (re)frame the macro discourse of professionalism to affect professionalization of the profession. This chapter addressed this gap and focused on professionals’ discursive activities (e.g., Thomas & Hewitt, 2011) to explain how professionals themselves (re)negotiate professionalization. Based on the analysis of documents, semi-structured interviews, focus groups and field observations, I found that in the veterinary profession in the Netherlands, the discourse on professionalism was enacted in different ways and resulted in three distinct local discourses on professionalization. My analysis of these local discourses on professionalization showed that professionals’ resistance is guided by professionals’ interpretations of their identity. In particular, I found that professionals’ different interpretations regarding how to account for good professional conduct to distant others and which specific requirements should be formulated for ‘the good professional’, were an underlying driver in supporting and/or (in part) resisting professionalization processes. The key finding of this chapter is that professionalization not only involves the actual improvement of professional practices, but also, and perhaps even more importantly, the creation of a dialogue about professionals’ normative beliefs (i.e., what good professional conduct entails) with respect to the organization of professional accountability.
Chapter 4 - Accountability as a performative act: towards a relational understanding

Chapter 4 focused on the question how accountability is enacted within professional practices and how such accountability practices relate to regulative control practices. Traditionally, most accountability scholars focus on instrumental systems of accountability, such as audits, quality measurements and rankings, in order to make professional conduct transparent (e.g., Bovens, 2007; Merchant & Otley, 2006; Power, 1997). Only very recently critical accountability scholars have opted to examine how accountability is defined in practices (e.g., Keevers et al., 2012). However, we still lacked a detailed understanding of how regulative practices intersect with – create tensions in – and collide with professionals’ daily work practices. Nor did we understand enough about how such regulative control practices affect professional relationships with others, such as clients. In this chapter I addressed these gaps and use Barad’s (2003, 2007) relational view to explain how professional accountability emerges from and performs in daily practices of professionals. Based on an examination of veterinarians’ daily activities, I found that accountability instruments – designed to regulate and control professional behavior – are entangled with professional practices, and yet at the same time modify those professional work practices, as professionals try to achieve alignment between the regulative accountability practices and their own professional practices. Moreover, I showed that through regulatory control practices, distant others participated in the intra-action of professional practices either through materials (e.g., evaluation forms) or discursive acts (e.g., veterinarians’ explicit references to distant others). The key message of this chapter is that professional accountability should be seen as a relational act instead of a representational act. In this chapter I revealed that enacting professional accountability is not simply a matter of making professional conduct ‘transparent’ to distant others in a neutral form. Instead, regulatory control practices come into play as professional practicing takes place, forcing professionals to create cuts and break open the entangled state of material-discursive practices. Professional practices and regulative control practices thereby coincide in the moment of practicing, thereby ‘letting the stranger in’.

Contributions to literature

Contributions to sociology of professions literature

In the sociology of professions literature to date, much less attention has been paid to the question how professional accountability instruments provide the interface for exchanges between actors in a professional field and affect these relationships as well as relationships between professionals. By focusing on the intra- and interprofessional dynamics involved in a specific professionalization process of a profession – that is: the development of an accountability system – I make several contributions to the sociology of professions literature.

First, in the literature on professions, the development of an accountability system has been regarded as a solution that would restore power to and protect the status of a profession within a wider network of relations (Ramirez, 2013), and as a method of professional self-regulation (Currie et al., 2012). Yet, this dissertation showed that the development of an accountability system by a professional association not only serves as a weapon with which to maintain professional power, but is in itself a battlefield, imbued with competing and conflicting interests of actors inside and outside the profession, which could eventually put the power of a professional association and profession in jeopardy.

Second, this dissertation showed that ‘relating’ issues exist not only between professions and occupational groups (Abbott, 1988; Anteby et al., 2016), but can also arise within a profession. Yet, what was lacking in literature on professions to date was a detailed account of how professionals use the macro discourse on professionalism discourse to negotiate professionalization of the profession. This dissertation illustrated that it is relevant to focus on professionals’ interpretations of their own identities - as it enables scholars to account for and explain subtle, but rather important distinctions, in local professional discourses. This dissertation also provided a more detailed account of intra-professional resistance, by showing that is too easy to treat professionals as ‘unproductive resisters’ whose sole aim is to maintain their professional autonomy. Instead professionals can also be regarded as ‘productive resisters’ (Courpasson et al., 2012) who engage in concrete activities to voice interests – such as the need to discuss normative beliefs with respect to ‘good professional conduct’ and the need to delineate professional standards before implementing an accountability system – that had not been taken into account by the initiators of change.

To conclude, this dissertation showed that the current conceptualization of professionalization is too marginal within the sociology of professions literature. To date, professionalization has been described as the process of adopting new practices and embedding new professional standards in professions, so that professions can consolidate their power and legitimacy (e.g., Adler & Kwon, 2013; Evetts, 2013; Muzio et al., 2013; Muzio & Kirkpatrick, 2011; Sudabby & Viale, 2011). However, this dissertation revealed that in order to provide a detailed account of the success or failure of a profession’s professionalization process, scholars should not focus solely on the actual adoption of new practices. Instead, I showed that professionalization can better be explained by accounting for the interplay of
inter-professional and intra-professional dynamics and the colliding local discourses that create these intra-professional dynamics.

**Contributions to accountability literature**

In line with a number of other authors (e.g., Fenwick, 2016; Keevers et al, 2012; Neyland et al., 2002), I emphasize that the adoption of a practice-based approach on professional accountability creates a more detailed understanding of professional accountability in action. By adopting a practice-based approach on professional accountability, I contribute to the accountability literature in several ways.

First, what was missing from prior research on professional accountability was a dynamic view of the development of an accountability system from the initial phase. Moreover, we lacked a detailed understanding of the intra-professional and inter-professional dynamics involved in developing an accountability system. By focusing on the dynamic interplay of the micro activities (strategizing and discursive) of the various internal and external actors involved, this dissertation deepened our understanding of how professional accountability is negotiated within a profession and a professional field. This dissertation showed that organizing for professional accountability should be regarded as a social practice: something that is enacted by all the stakeholders involved, and not – as is often assumed – imposed by one actor who is responsible for control practices. Moreover, this dissertation showed that the complex discussion regarding the development of an accountability system is closely related to the normative beliefs of actors in and around the profession about what appropriate and legitimate professional conduct entails.

Second, within the accountability literature, scholars have traditionally focused on instrumental systems of accountability, such as audits, quality measurements and rankings, in order to make professional conduct transparent (Power, 1997). Such a representational view of accountability, however, neglects the question of how accountability is enacted in (professional) practices (e.g., Neyland & Woolgar, 2002). By using Barad’s (2003; 2007) relational ontology, I showed that professional accountability emerges from and is performed in the daily practices of professionals. In this dissertation, I demonstrated that professional practices should be regarded as an entangled state, in which material and discourse intra-act. In doing so, I contribute to the accountability literature by highlighting that professional accountability does not simply emerge from professionals’ participation in regulatory control practices; rather, I showed that professional accountability is already present in the micro-moments of professional practicing. Moreover, my findings illustrated that regulatory control practices are not separate from situated professional practices. Instead, regulatory control practices coincide with – and participate in – professionals’ daily practices either through materials (e.g., evaluation forms) or discursive acts (e.g., professionals’ explicit references to distant others). It is through regulatory control practices that distant others (such as regulators) come into play in, and sometimes collide with, situated professional practices, thereby mobilizing new knowledge and reconfiguring current professional practices. By showing how regulative and professional practices intersect, I illustrated the significant role of professionals as ‘traffic controllers’ at such ‘crossing point of practices’ (Reckwitz, 2002).

To conclude, this dissertation showed that the major contribution of using a relational ontology (e.g., Barad, 2007) is that it enables accountability scholars to re-conceptualize accountability from a representational act between an accountor and an accountee towards a relational act in practice; and to gain a more thorough understanding of the dynamics and consequences of accountability in action.

**Practical implications**

**Practical implications for professions and professional associations**

This dissertation showed that the development of accountability systems is not an easy process, particularly in the beginning of (re)developing such a system. In order to function as a ‘defense mechanism’, accountability systems need to gain acceptance from actors both inside and outside the profession. It is for this reason that I argue that:

- Professional associations should focus on their strategizing activities, particularly where they play both a representative role and a regulatory role. Professional associations need sensitivity to the interplay of both the inter-professional dynamics (dynamics stemming from collaborative and competitive practices between the profession and stakeholders outside the profession) and intra-professional dynamics (dynamics stemming from the profession’s self-regulatory practices and the process of changing professional roles within the profession) over time. This allows them to gain a more thorough understanding of the potential battlefield that underlies professional accountability, adjust and align their (proactive) strategizing activities and keep track of the process. Underestimating these processes and dynamics could, as illustrated in this dissertation, ultimately jeopardize the position of the association and pose a threat to professional self-regulation in the sector concerned.

- Professional associations should create space for a dialogue between professionals to express firmly held normative beliefs (e.g., what good professional conduct entails and how to account for professional conduct) and possibly diverging interpretations of their
professional identity (e.g., who they are and what they stand for). This dissertation showed that professionals can have different ideas on how to organize for professional accountability within the profession, based on differing interpretations of their professional identity and diverging normative beliefs about what constitutes good professional conduct. Such active positioning by professionals between different identities plays an essential role in the successful implementation of the accountability system.

**Practical implications for professionals**

This dissertation showed that professionals have an important role in mitigating the potential negative effects of instrumental accountability practices by striving for richer accounts. As carriers of practices, professionals play a vital role in ‘directing the traffic’ at the crossroads between real-world professional practices and regulatory control practices imposed by distant others (governmental regulators and/or professional associations). It is for this reason that I argue that:

- Reflective practices and/or training procedures should be put in place to make professionals more aware of their role as the ‘carrier of practices’. Professionals increasingly need to integrate – sometimes colliding and conflicting – professional, organizational and societal principles into their daily work practices and this can give rise to tensions in those work practices. This dissertation showed that reflection sessions are an effective instrument to open up the dialogue between professionals about the ways in which they can cope with those tensions.

**Practical implications for regulators and managers**

The findings of this dissertation also provided some pointers for the designers of accountability systems, namely regulators and managers, on how accountability systems (e.g., quality registers) could be improved so that they do the job that they were designed to do: improving professional conduct. These pointers are:

- Professional practices and regulatory control practices are not separate, but coincide and collide in practice. As such potentially effective accountability systems in established professions do not necessarily have the same effect in other professions. When designing accountability systems, regulators and managers should thus focus at the daily practices of professionals first, and investigate how accounts are provided to clients, colleagues or superiors ‘while in action’, rather than seeking to ‘copy-paste’ successful accountability practices from other professions.

- Do not treat an accountability system as ‘a simple causal apparatus’ which makes professional practices ‘transparent’ and measures from a distance (Barad, 2003), but treat it as an ongoing dynamic that is an integral part of, and also emerges from, professional practices. In this dissertation I showed that through regulative control practices regulators and managers participate in situated professional practices, thereby affecting how boundaries in practices are created and determining what matters and what is deemed not to matter. It is for this reason that I argue that regulators and managers should focus on the practice of accountability itself, rather than focusing solely on the output of regulatory control practices (e.g., checklists). Installing narrative accountability instruments could be a fruitful addition as it facilitates a dialogue between professionals and the ‘owners’ of accountability systems (regulators and managers). In this way, professional accountability not only relates to measuring output: the outcomes of professional practices. Rather, the accounts of professionals are regarded as input for a dialogue, so that professionals can explain the reasons for their conduct and can reflect on the (un)wanted side-effects of accountability systems in professional practices.

- Exercise care regarding the timing and introduction of distinct accountability instruments. Although regulators, managers and academics aim to combine both results-based accountability instruments and narrative instruments, the findings of this dissertation suggest that this is a significant challenge. The timing and atmosphere in which accountability instruments are implemented are crucial to the success of these instruments. For example, the intentions and integrity of professional peers may be called into question if narrative instruments, such as peer consultation sessions, are implemented in a more ‘calculative sphere’ whereby professionals are obliged to participate. Regulators and managers should therefore be alert to the interplay between these instruments and unforeseen consequences in practice.
SAMENVATTING

Van oudsher was de manier waarop wij over professies praten – het professionele discours – gericht op de autonomie van professionals en een inherent vertrouwen in professioneel handelen (Abbott, 1988; Freidson, 2001). In de afgelopen decennia is er echter een verschuiving waarnembaar en tekent zich tegenover het ‘klassieke discours’ een nieuw discours af. In dit discours ligt niet zozeer de focus op partnerschap, collegialiteit en vertrouwen, maar ligt de focus meer op efficient management, bureaucratie, standaardisatie en het evalueren en beoordelen van het werk van professionals (Evetts, 2011). Waar voorheen men een inherent vertrouwen in professionals had, werden tegenwoordig professionals steeds meer onder druk gezet om verantwoording te geven over de kwaliteit van hun handelen en dit transparant te maken voor anderen (Evett, 2011; Freidson, 2001; Noordegraaf, 2011; Shearer, 2002). Deze transitie, gekenmerkt door een toenemende verantwoordingsdruk voor professionals en toenemende regulering van professioneel handelen, wordt ook wel ‘the accountability turn’ genoemd (Ramirez, 2013).

Zowel in de literatuur over professies en professionalisering alsmede in de accountability literatuur, is er een breed scala aan onderzoek uitgevoerd om het concept ‘professionele verantwoording’ (vanaf nu: professional accountability) beter te kunnen begrijpen. De meeste onderzoeken waren echter grotendeels gericht op instrumentele systemen, zoals audits, kwaliteitsmetingen en ranglijsten, om professioneel gedrag in kaart te brengen en transparant te maken voor anderen (bijv. Power, 1997). Als gevolg hiervan weten we relatief weinig over hoe professional accountability tot stand komt en wordt uitgevoerd in de dagelijkse praktijk (Barad, 2007; Hultin & Mähring, 2016; Neyland & Woolgar, 2002). Accountability wetenschappers die wel pleiten voor een focus op ‘accountability in actie’ zijn van mening dat er grenzen zijn aan het reguleren en inzichtelijk maken van professioneel handelen. Zij stellen dat het transparant maken van professioneel handelen door gebruik te maken van instrumentele systemen gebaseerd is op een ‘fantasie van totale controle’ (O’Neill, 2002; Roberts, 2009).

Volgens hen is volledige transparantie zowel onmogelijk als onwenselijk (Butler, 2005; Messner, 2009; Roberts, 2009). Het kan immers leiden tot ongewenste effecten, zoals instrumenteel gedrag van professionals en een afname van vertrouwen tussen professionals (Messner, 2009; Roberts, 2009). Deze ongewenste effecten lijken daarmee direct in strijd te zijn met karakteristieken van het klassieke professionele discours: het hebben van een gedeelde professionele identiteit en het hebben van professionele relaties gebaseerd op collegialiteit en onderling vertrouwen (Evett, 2011; Freidson, 2001). De complexiteit van professional accountability werd echter meestal theoretisch onderzocht, waarbij vaak de beperkingen werden omgezet in voorwaarden voor de verdere operationalisering van het theoretische concept (Joannides, 2012; Vriens, Vosselman & Groß, 2016).

Om beter inzicht te krijgen in hoe professional accountability in de praktijk wordt uitgeoefend, gaat dit proefschrift verder dan het geven van een instrumenteel perspectief dat uitgaat representatie en een naadloos en onproblematische samenspel tussen voorschriften/beschrijvingen en de realiteit (bijv. Power, 1997; Mills et al., 2018). In plaats daarvan heb ik een praktijkgerichte benadering toegepast om inzicht te krijgen in hoe professional accountability tot stand komt in de praktijk, door een praktijkgerichte benadering op professional accountability heb ik mij dus niet zozeer gefocust op de vraag hoe professional accountability zou moeten functioneren als een controlemecanisme en welke verantwoordingsystemen professies zouden moeten hebben, maar heb ik mij gefocust op de toestandkoming van professional accountability en de uitvoering daarvan in de praktijk, dat wil zeggen: wat professionals ermee doen. Dit proefschrift had daarmee tot doel om tot een beter begrip over professional accountability te komen om zo tot een betere afstemming te komen tussen de normatieve assumpties, onderliggend aan professional accountability, en de manier waarop het in de praktijk wordt uitgevoerd.

Om dit doel te bereiken, heb ik een praktijkgerichte benadering van professional accountability met sociologische literatuur over professies en professionalisering gecombineerd. Dit stelde me in staat om tot een beter begrip te komen van: (1) hoe actoren binnen en buiten een professie reageren op de toenemende druk om professioneel handelen inzichtelijk te maken en hoe zij verantwoordingspraktijken voor professionals (her)definieren; (2) hoe de transitie in het macro discours over professionalisme, lokale discoursen over professionalisering binnen een professie voedt; en (3) hoe professional accountability is verweven met de dagelijkse praktijken van professionals.

Onderzoekscontext en onderzoeksopzet

In dit proefschrift richt ik mij op de Veterinaire Professie in Nederland. Op het moment dat ik met dit onderzoek startte, kreeg de officiële beroepsvereniging voor dierenartsen sinds 27 augustus 1862 (De Groot & De Ruijter, 2004), ook wel ‘De Koninklijke Nederlandse Maatschappij voor Dierenartsen’ (hierna: de KNMV-D), te maken met een toenemende druk om verantwoording af te leggen over veterinarian handelen en veterinarian handelen verder te reguleren. In 2011 werd in Nederland de veterinaire professie door zowel de media als de overheid onder het vergrootglas gelegd toen er een schandaal kwam rondom het routinematig voorschrijven van antibiotica binnen de veehouderij. Het voorschrijven van
antibiotica aan vee kan ervoor zorgen dat antibiotica terecht komt in onze voedselketen, wat het risico op antibioticaresistentie bij de mens verhoogt (Geenen et al., 2001). In reactie op de maatschappelijke discussie die ontstond rondom de integriteit van dierenartsen en de kwaliteit van hun veterinaire handelen, besloot de KNMvD actie te ondernemen. Dit resulteerde in twee professionaliseringsprocessen. Allereerst wilde de KNMvD richtlijnen ontwikkelen om onder andere een kader te bieden voor de voorschriften van antibiotica bij bepaalde aandoeningen. Ten tweede kondigde de KNMvD de implementatie aan van een kwaliteitsregister waarbinnen dierenartsen vereist werden om deel te nemen aan geaccrediteerde nascholingscursussen.

De veterinaire professie in Nederland is een interessante case om de totstandkoming en uitvoering van professional accountability nader te onderzoeken, mede door de unieke kenmerken van deze professie. Ten eerste onderscheidt de veterinaire professie in Nederland zich van andere veterinaire professies in Europa (zoals België en Engeland), omdat het geen Orde en formeel kwaliteitsregister heeft. Doordat lidmaatschap van de KNMvD en deelname aan het kwaliteitsregister vrijwillig is, is een succesvolle implementatie van het kwaliteitsregister des te meer afhankelijk van hoe het ontwikkeld en onderhandeld wordt met actoren binnen en buiten de professie. Ten tweede is de veterinaire professie uniek, omdat het pas recentelijk besloten had een verantwoordingsysteem, in de vorm van een kwaliteitsregister, te introduceren. Dit gaf mij de mogelijkheid om de ontwikkeling van een verantwoordingssysteem vanaf de beginfase te volgen. Ten derde is deze professie uniek, omdat dierenartsen in Nederland meestal binnen kleine maatschappen of als individuele ondernemers werken. De veterinaire professie gaf me hiermee de unieke gelegenheid om te onderzoeken hoe professional accountability tot stand komt in de dagelijkse praktijk van professionals, los van de totstandkoming van professional accountability binnen organisaties.

In dit onderzoek heb ik een interpretatieve onderzoeksbenadering gebruikt (zie ook: Gherardi, 2012; Gherardi & Nicolini, 2002) om inzichtelijk te maken hoe professionals betekenis geven aan, en onderhandelen over professional accountability praktijken. Zoals gebruikelijk in interpretatief onderzoek is de dataset van dit proefschrift gebaseerd op meerdere onderzoeksmethoden en meerdere stadia van dataverzameling (Yanow & Swartz-Sea, 2015). Specifiek verzamelde ik data over een langere periode (2011-2015) en maakte ik gebruik van vijf complementaire databronnen: (1) documenten, (2) interviews, (3) focusgroepen, (4) niet-participerende (video) observaties, en (5) reflectiesessies.

### Bevindingen

In hoofdstuk 2 zoom ik in op de inter- en intra-professionele dynamiek die ontstaat tijdens het ontwikkelen van een accountability systeem, in de vorm van een kwaliteitsregister. Hoewel accountability systemen worden gezien als de manier waarop professies hun macht kunnen behouden (Ramirez, 2013; Scott, 2008), was binnen de literatuur over professies en accountability tot op heden weinig inzicht in hoe een accountability systeem ontwikkeld wordt vanaf het begin. Daarnaast was ondierhoudelijk hoe deze ontwikkeling het monumentum en een interface voor uitwisselingen kan bieden. Een gedetailleerd begrip over hoe een accountability systeem relaties tussen interne stakeholders (professionals) en externe stakeholders (actoren die deel uit maken van het professionele veld) beïnvloedt, ontbrak. Hoofdstuk 2 zoomt in op deze witte vlekken. Door een ‘relatiesleut’ op professies te gebruiken (Anteby et al., 2015), heb ik onderzocht hoe een beroepsvereniging een accountability systeem ontwikkelt en tegelijkertijd hoe dit gaat met de inter- en intra-professionele dynamiek die ontstaat. Op basis van een documentenstudie en de analyse van semigestructureerde interviews, focusgroepen en niet-participerende observaties, laat ik zien dat de ontwikkeling van een accountability systeem niet alleen afhankt van de beroepsvereniging, maar mede van andere interne en externe stakeholders met soms overlappende en tegenstrijdige belangen. Hiermee illustreert dit hoofdstuk het ‘slagveld’ rondom de ontwikkeling van een accountability systeem en laat het zien hoe het samenspel van inter- en intra-professionele dynamiek er uiteindelijk voor zorgde dat er een accountability systeem tot stand kwam wat slechts marginaal effectief was in het inzichtelijk maken en controleren van professioneel handelen. Dit hoofdstuk laat zien dat een succesvolle ontwikkeling van een accountability systeem gepaard gaat met doordachte en proactieve strategische processen vanuit een beroepsvereniging en aandacht voor de wisselwerking tussen inter- en intra-professionele dynamiek over de tijd heen. Indien een beroepsvereniging minder aandacht heeft voor deze aspecten zou dit de zelfregulering van een professie in gevaar kunnen brengen, waardoor de professie vatbaar wordt voor ingrepen van anderen buiten de professie (zoals overheidsinmenging en externe regulatie). Daarnaast ontstaat hierdoor het gevaar dat accountability praktijken veranderen in bureaucratische ‘vinkpraktijken’ (zie ook Keivers et al., 2012).

In hoofdstuk 3 ga ik een stap verder in het onderzoeken van de intra-professionele dynamiek die ontstond door de ‘accountability turn’ waarmee de veterinaire professie in Nederland te maken kreeg. In dit hoofdstuk heb ik mij op de vraag gefocust hoe de transitie in het macro discours over professionalisme, lokale discoursen over professionalisering binnen een professie voedt. Hoewel er binnen de literatuur wordt gesteld dat het macro discours over
professionalisme binnen een professie op verschillende manieren vorm kan krijgen (bijv. Evetts, 2013; Fenwick, 2016), ontbrak tot op heden een gedetailleerd begrip over hoe professionals zelf het macro discours over professionalisme gebruiken om professionaliseringsprocessen binnen de professie te beïnvloeden. In dit hoofdstuk heb ik mij daarom op de discursieve activiteiten van professionals gericht (zie ook: Thomas & Hewitt, 2011) om zo uitleg te kunnen geven aan het (her)onderhandelen van professionaliseringsprocessen door professionals. Op basis van een analyse van documenten, semi-gestructureerde interviews, focusgroepen en niet-participerende observaties, ontdekte ik dat in de veterinaire professie, het macro discours over professionalisme, op een verschillende manier werd ingevuld. Ik liet zien dat er drie lokale discoursen ontstonden over wat professionaliserings van de veterinaire professie betekende. Mijn analyse van deze drie lokale discoursen toont aan dat weerstand van professionals gerelateerd is aan de verschillende interpretaties van professionals over hun professionele identiteit. Specifiek liet ik zien dat deze verschillende interpretaties gebaseerd zijn op de manier waarop professionals verantwoording willen geven over de kwaliteit van hun handelen en de eisen die zij stellen aan het zijn van een ‘goede professional’. Deze verschillende interpretaties vormen uiteindelijk een onderliggende drijfveer in het steunen (ofwel) weerstand van professionals de vraag gesteld hoe professional accountability tot uiting komt in professioneel handelen, en hoe deze met dagelijkse praktijken van professionals. Evenmin hadden we onvoldoende inzicht in hoe regulerende praktijken precies samenkomen met - , spanningen creëren in - , en botsen met dagelijkse praktijken van professionals. Evenmin hadden we onvoldoende inzicht in hoe regulering praktijken de relaties van professionals met anderen, zoals klanten, beïnvloeden. In dit hoofdstuk heb ik daarom de relationele benadering van Barad (2003; 2007) toegepast om te verklaren hoe professional accountability ontstaat uit- en tot uiting komt in professionele praktijken. Door het onderzoeken van de dagelijkse praktijken van professionals, ontdekte ik dat professional accountability ontstaat uit professionele praktijken en dat instrumenten - bedoeld om professioneel handelen te reguleren en te controleren – verweven zijn met deze professionele praktijken. Tegelijkertijd ontdekte ik dat regulerende praktijken zorgen voor wijzigingen in professionele praktijken, doordat professionals trachten afstemming te vinden tussen de reguleringen praktijken en hun eigen professionele praktijken. Tevens ontdekte ik dat door regulering praktijken anderen die niet direct betrokken zijn in de dagelijkse praktijk (zoals toezichthouders) wel deelnemen en interacteren in de dagelijkse professionele praktijk. Hetzij door materialen (zoals evaluatieformulieren) of door discursive activiteiten (bijvoorbeeld expliciete verwijzingen van dierenartsen naar anderen). Dit hoofdstuk laat daarmee zien dat regulering praktijken ervoor zorgen dat professionals gedwongen worden om keuzes te maken en grenzen te stellen, waardoor de verstrengeling van materialen en discours in professionele praktijken wordt doorbroken. Regulerende en professionele praktijken komen dus samen in het moment van handelen, waardoor de ‘vreemdeling’ binnenkomt en daartussen in de professionele praktijk. De kernboodschap van dit hoofdstuk is dat professional accountability gezien moet worden als een relationele activiteit en niet als een representatieve activiteit. Als een representatieve activiteit wordt professional accountability enkel gezien als het instellen van regulering praktijken om professioneel handelen op een neutrale manier ‘transparant’ te maken voor anderen die niet direct betrokken zijn in de dagelijkse praktijk. Door professional accountability te zien als een relationele activiteit kan er aangetoond worden hoe professional accountability voortvloeit uit dagelijkse professionele praktijken en hoe regulering praktijken daarin binnenkomen.

Wetenschappelijke contributies

Contribution aan de sociologische literatuur over professies

Tot op heden is er in de sociologische literatuur over professies weinig aandacht besteed aan de vraag hoe professionele accountability instrumenten de interface kunnen bieden voor uittusselingen en relaties tussen actoren in een professioneel veld, evenals relaties tussen professionals. Door te focussen op de inter- en intra-professionele dynamiek die ontstaat tijdens een specifieke professionaliseringsproces - namelijk het ontwikkelen van een systeem voor ‘professional accountability’ – lever ik verschillende bijdragen aan de sociologische literatuur over professies.

Ten eerste, werd het ontwikkelen van een accountability systeem gezien als een oplossing voor het herstellen van de macht van professies en als een manier om in het
Dit proefschrift toont echter aan dat de ontwikkeling van een accountability systeem door de beroepsgroep niet alleen een ‘wapen’ is waardoor macht binnen een professie wordt behouden. Het gehele proces is te kenmerken als een ‘slagveld’ waarbinnen concurrerende en tegengestelde belangen van interne en externe stakeholders waarnembaar zijn. Hierdoor kan uiteindelijk ook de macht van de professie en de macht van een beroepsgroep op het spel komen te staan.

Ten tweede, toont dit proefschrift aan dat ‘relationele issues’ niet alleen bestaan tussen professies en beroepsgroepen (Abbott, 1988; Antebay et al., 2016), maar ook kunnen ontstaan binnen een professie. Een gedetailleerd begrip over hoe professionals het macro discours over professionalisme gebruiken om professionaliseringsprocessen te (her) definieren, ontbrak echter in de literatuur. Dit proefschrift illustreert dat het relevant is om in te zoomen op de wijze waarop professionals hun professionele identiteit vormgeven. Dit stelt wetenschappers in staat om de subtiele, maar vaak essentiële verschillen tussen lokale discoursen over professionalisering te verklaren. Tevens geeft dit proefschrift een gedetailleerd inzicht in de complexe discussie over professionalisering ten tweede. Dit proefschrift toont aan dat ‘relationele issues’ niet alleen bestaan tussen professies en beroepsgroepen, maar ook kunnen ontstaan binnen een professie.

Ten eerste ontbrak in de huidige accountability literatuur inzicht in de ontwikkeling, en de daarbij behorende dynamiek, van een accountability systeem vanaf het initiële begin. Daarnaast is er nog geen gedetailleerd inzicht in het samenspel van de inter- en intra-professionele dynamiek die ontstaat tijdens het ontwikkelen van een accountability systeem. Door te focussen op het dynamische samenspel van de micro-activiteiten en externe stakeholders, heeft dit onderzoek bijgedragen aan het creëren van een beter beeld van de wijze waarop professional accountability wordt onderhandeld in een professie en in het bredere professionele veld. Dit proefschrift toont aan dat het organiseren van professional accountability gezien moet worden als een sociale praktijk: een praktijk die tot stand komt door alle betrokkenen, en niet, zoals vaak wordt geimpliceerd, als iets dat wordt opgelegd door één actor die verantwoordelijk is voor de regulerende en controlopraktijken. Bovendien laat dit proefschrift zien dat de complexe discussie over de ontwikkeling van professional accountability systemen, nauw gerelateerd is aan de normatieve opvattingen van actoren binnen en buiten een professie over wat goed en legitiem professioneel handelen inhoudt.

verweven is in de micro-momenten van professioneel handelen. Reguleringe praktijken kunnen echter ‘inbreken’ in deze situationele, professionele praktijk. In dit proefschrift laat ik zien dat professionele praktijken van professionals – zoals veterinair handelen – gezien moeten worden als een verstreggelde staat, waarin materiaal en discours intra-acteren. In actie, komen reguleringe praktijken samen met professionele praktijken, hetzij door materialen (bijvoorbeeld evaluatieformulieren) of door discursive activiteiten (bijvoorbeeld expliciete verwijzingen naar anderen die niet direct betrokken zijn in de professionele praktijk). Door het installeren en ontwikkelen van reguleringe praktijken komen deze anderen, die meestal fysiek op afstand staan van de professionele praktijk (zoals toezichthouders), tot leven in de professionele praktijk. Hierdoor hebben zij ook invloed op deze professionele praktijk, bijvoorbeeld doordat nieuwe kennis wordt gemobiliseerd en huidige professionele praktijken worden aangepast. Door inzichtelijk te maken hoe reguleringe en professionele praktijken elkaar kruisen, illustreer ik tevens de belangrijke rol van professionals als ‘verkeersregelaars’ op zo’n ‘kruispunt van praktijken’ (Reckwitz, 2002).

Concluderend laat dit proefschrift zien dat de belangrijkste bijdrage van het toepassen van een relationele ontologie (Barad, 2007) is dat het accountability wetenschappers in staat stelt om professional accountability te conceptualiseren als een relationele activiteit in de praktijk. Hierdoor kunnen accountability wetenschappers een grondiger begrip krijgen van de dynamiek en gevolgen van accountability in actie.

**Implicaties voor de praktijk**

**Praktische implicaties voor professies en beroepsverenigingen**

Dit proefschrift laat zien dat de ontwikkeling van een accountability systeem geen makkelijk proces is en vooral niet in het begin. Om als een ‘verdedigingsmechanisme’ te functioneren, zullen accountability systemen geaccepteerd moeten worden door actoren binnen en buiten een professie. Het is om deze reden dat:

- Beroepsverenigingen zich moeten concentreren op hun strategische praktijken, vooral als een beroepsvereniging zowel een representatieve als reguleringe rol heeft. Het is belangrijk dat zij over de tijd heen aandachtig reflecteren op het samenspel van de inter-professionele dynamiek (de dynamiek die voorvalt uit collaboratieve en concurrentiële praktijken tussen de professie en stakeholders buiten een professie) en de intra-professionele dynamiek (de dynamiek die voorvalt uit zelfregulerende praktijken en aanpassingen ten aanzien van de professionele rol binnen een professie). Dit stelt hen in staat om een beter begrip te krijgen van het potentieel ‘slagveld’ dat ten grondslag ligt aan professional accountability.

Zo kunnen zij ervoor zorgen dat zij tijdig hun strategische praktijken (proactief) aanpassen en afstemmen aan de veranderende omgeving, om van te blijven houden op het veranderproces. Overschatten beroepsverenigingen dit proces, zoals geïllustreerd in dit proefschrift, dan kan dat uiteindelijk de positie van de beroepsvereniging in gevaar brengen en zelfs een bedreiging vormen voor zelfreguleringsprocessen van een professie.

- Beroepsverenigingen moeten ruimte creëren voor dialoog om vraagstukken rondom normatieve overtuigingen van professionals (bijvoorbeeld: wat is goed professional handelen, en hoe leg je hier als professional rekenschap over af?) en opvattingen over hun professionele identiteit (bijvoorbeeld: wie zijn wij als professional, en waar staan wij voor?) te bespreken. Dit proefschrift laat zien dat professionals verschillende ideeën hebben over hoe zij professional accountability moeten organiseren in een professie. Onderliggend aan deze ideeën liggen verschillende opvattingen over wat hun professionele identiteit en normatieve overtuigingen over wat goed en legitiem professioneel handelen omvat. Deze verschillende identiteitsbelevingen van professionals spelen een essentiële rol in het succesvol implementeren van een accountability systeem. Dit maakt dat het crucial is dat een beroepsvereniging ruimte creëert voor dialoog over deze normatieve overtuigingen.

**Praktische implicaties voor professionals**

Dit proefschrift toont aan dat professionals een belangrijke rol hebben in het verzachten van potentieel negatieve effecten van instrumentele accountability praktijken, doordat zij kunnen streven naar rijkere manieren om verantwoording te geven over hun handelen. Waar reguleringe en professionele praktijken elkaar kruisen, spelen professionals een cruciale rol als ‘verkeersregelaars’. Het is om deze reden dat ik stel dat:

- Het belangrijk is dat professionals bewust zijn van deze cruciale rol. Het bewustzijn van professionals kan vergroot worden door reflectiepraktijken en/ of trainingsprocedures te implementeren. Professionals moeten steeds meer - de soms botsende en conflictvormende - professionele, organisatorische en maatschappelijke principes integreren in hun dagelijkse praktijk. Dit kan leiden tot spanningen in de dagelijkse professionele praktijk. Dit proefschrift laat zien dat reflectiesessies een effectief instrument zijn om een dialoog tussen professionals te creëren en te reflecteren op de wijze waarop zij omgaan met deze spanningen.

**Praktische implicaties voor toezichthouders en managers**

Dit proefschrift geeft ook enkele aanknopingspunten voor de ontwikkelers van accountability systemen, te weten toezichthouders en managers, zodat accountability systemen (zoals een
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Kwaliteitsregister) kunnen worden verbeterd en werken zoals ze oorspronkelijk waren bedoeld: het verbeteren van professioneel gedrag. De aanknelpunten zijn:

- Regulerende en professionele praktijken zijn geen gescheiden activiteiten, maar komen samen en botsen in de praktijk. Potentieel effectieve accountability systemen van andere professies hebben dus niet noodzakelijk hetzelfde effect in de eigen professie. Bij het ontwerpen van accountability systemen is het daarom belangrijk dat toezichthouders en managers zich niet richten op het kopieren en plakken van succesvolle instrumenten uit andere professies. Het is cruciaal dat zij zich allereerst richten op de dagelijkse, professionele praktijk van professionals en daarbij inzichtelijk maken hoe in de praktijk verantwoording wordt afgegeven naar klanten, collega's en leidinggevenden.

- Behandel een accountability systeem niet als een eenvoudig ‘causaal apparaat’ (Barad, 2003), dat het mogelijk maakt om professioneel handelen transparant te maken en meetbaar te maken op afstand. In plaats daarvan is het belangrijk dat professional accountability gezien wordt als een dynamiek die een integraal onderdeel is van professionele praktijken. In dit proefschrift laat ik zien dat toezichthouders en managers, door het installeren en ontwikkelen van regulerende praktijken, ook actief onderdeel zijn van de professionele praktijken. Zij hebben invloed op hoe grenzen worden gesteld in de professionele praktijk en bepalen mede wat en wat er niet hoeft te gebeuren. Daarom pleit ik ervoor dat toezichthouders en managers zich vooral moeten concentreren op hoe verantwoording ontstaat in de dagelijkse praktijk en zich niet uitsluitend richten op de output van regulerende praktijken. Het installeren van rijkere manieren om te verantwoorden, bijvoorbeeld door narratieve accountability instrumenten, zou een welkome toevoeging zijn, doordat het een dialoog faciliteert tussen professionals en de ‘eigenaren’ van accountability systemen (toezichthouders en managers). Op deze manier heeft professional accountability niet alleen betrekking op het meetbaar maken van output: de uitkomsten van professionele praktijken. Integendeel, de accounts van professionals worden gezien als input voor een dialoog, waarbinnen professionals uitleg kunnen geven aan de situatieve context; de redenen voor hun gedrag; en kunnen reflecteren op de (on) gewenste effecten van accountability systemen in de dagelijkse praktijk.

- Wees voorzichtig met de timing en introductie van verschillende accountability systemen. Hoewel toezichthouders, managers en wetenschappers ernaar streven om zowel resultaatgerichte accountability instrumenten en rijkere, narratieve accountability instrumenten te combineren, laten de bevindingen in dit proefschrift zien dat dit een behoorlijke uitdaging is. De timing en sfeer waarin dergelijke instrumenten worden geïmplementeerd zijn cruciaal voor het succes. Zo kan bijvoorbeeld de intentie en integriteit van professionals in twijfel worden getrokken als narratieve instrumenten, zoals intervisiesessies, worden geïmplementeerd in een ‘calculatieve’ sfeer waarbinnen professionals verplicht zijn om deel te nemen. Colleaguprofessionals kunnen vraagtekens zetten bij de reden voor deelname, wat de openheid van professionals en daarmee ook het effect van dergelijke sessies kan afzwakken. Toezichthouders en managers moeten daarom allert zijn op de wisselwerking van verschillende accountability instrumenten en de onvoorziene gevolgen in de praktijk.
ABOUT THE AUTHOR

Rinske Wolters was born on March 12th, 1987 in Arnhem, The Netherlands. From 2006 to 2009, Rinske studied Communication and Information studies, for which she received a Bachelor’s degree in 2009. After that, she completed two Masters at Radboud University: Business communication, Culture and Organization at the faculty of Arts (2010) and Organizational Design and Development at the Nijmegen School of Management (2012). For her first thesis, Rinske focused on the communicative roles of middle managers during a strategic change process in the ambulance care sector. Her findings were published in Management and Organization.

In 2012, Rinske started her PhD trajectory at the Institute for Management Research at Radboud University. During this project, Rinske visited and presented her papers in several international conferences in management and organization, such as the European Group for Organizational Studies Conference, Montreal (July 2013); the Academy of Management Conference, Orlando (August, 2013); the Process Research in Organization Studies Conference, Rhodes (2014), the European Group for Organizational Studies Conference, Rotterdam (July 2014), and the Process Research in Organization Studies Conference, Kos (2015). She participated in several academic courses, such as Process Research Methods (VU Amsterdam), Summer School Methodologies for the Analysis of Tekst and Talk (Essex, UK) and Business Ethics (RU, Nijmegen). She also taught in the Nijmegen School of Management’s Business Administration, and the Nijmegen School of Management’s Business Economics programme, and supervised Bachelor’s and Master’s Theses.

Currently, Rinske is employed as a consultant in the public sector at Capgemini Invent. As a consultant she uses her analytical skills to examine (complex) change programmes and her facilitating skills to mobilize stakeholders and empower ecosystems/networks.