

Contents lists available at [ScienceDirect](https://www.sciencedirect.com)

The British Accounting Review

journal homepage: www.elsevier.com/locate/bar

Hybridisation, purification, and re-hybridisation: A study of shifting registers of value

Gustaf Kastberg Weichselberger^{a,*}, Cemil Eren Firtin^a, Enrico Bracci^b^a School of Public Administration, University of Gothenburg, Sweden^b Department of Economics and Management, University of Ferrara, Italy

ARTICLE INFO

Keywords:

Hybridization
Purification
Values
Dissonance
Public sector

ABSTRACT

The aim of this paper is to add to the discussion on hybrids and valuing. We argue that more dynamic theorising is needed to understand hybridity. The aim is thus to further the discussion and to nuance the theorisation of hybrids and values by focusing on their emergence and shifts. The study is qualitative, and the empirical base is the handling of the pandemic in a Swedish county council and a municipality. The research question is: How and why did values emerge and shift in the handling of the COVID-19 pandemic? Our first contribution is the development of concepts whereby we centre hybridisation, purification, and re-hybridisation, as well as the concepts of first- and second-order dissonance. The second contribution is the enhancement of our understanding of the dynamics of hybrids. Our theorising adds to studies indicating the risk of hybrid settings collapsing and then reverting to pure states because of what we call second-order dissonance. Pure states, however, are always at risk of first-order dissonance and of exploding into hybrid states. Our observations advance research into both valuing and accounting, which tends to focus on specific established values, or on how accounting for a value emerges.

1. Introduction

The aim of this paper is to advance the discussion of hybrids and valuing. Hybrids within accounting research have often been defined as constellations of elements “normally found apart” (Miller, Kurunmäki, & O’Leary, 2008, p. 943), with values often perceived as a core element. There is a mainstream literature that addresses hybrids from the standpoint that multiple values exist (Denis, Ferlie, & Van Gestel, 2015; Ebrahim, Battilana, & Mair, 2014; Mair, Mayer, & Lutz, 2015; Pache & Santos, 2013). These values are pure forms nested in institutional settings (Ahrens & Ferry, 2022; Benish & Mattei, 2020; Skelcher & Smith, 2015; Thornton & Ocasio, 2008). The literature has highlighted how this bringing together of elements tends to cause conflict and dissonance that in turn must be addressed (Ahrens, Ferry, & Khalifa, 2018; Schröder, Cederberg, & Hauge, 2021; Skelcher & Smith, 2015). At the same time, the literature highlights the relation between the act of producing accounts and the existence of multiple values in hybrid contexts (Spanò, Grossi, & Landi, 2022; Vakkuri & Johanson, 2021).

From this perspective, different values (e.g., financial and professional) are combined (Kallio, Kallio, Grossi, & Engblom, 2021), and it is the bundling of values that signifies hybrids (Ahrens & Ferry, 2022; Campanale, Cinquini, & Grossi, 2021; Ferry, Ahrens, & Khalifa, 2019; Morinière & Georgescu, 2022). However, there is a latent risk of hybrids dissolving into pure elements (Alexius & Cisneros Örnberg, 2015; Fischer & Ferlie, 2013; Kastberg & Lagström, 2019), indicating that there is a dynamic dimension of hybrids to

* Corresponding author. School of Public Administration, University of Gothenburg, Sprängkullsgatan 19, 411 23, Gothenburg, Sweden.
E-mail address: Gustaf.Kastberg@spa.gu.se (G. Kastberg Weichselberger).

<https://doi.org/10.1016/j.bar.2023.101201>

Received 21 December 2021; Received in revised form 8 March 2023; Accepted 20 March 2023

Available online 22 March 2023

0890-8389/© 2023 The Author(s). Published by Elsevier Ltd on behalf of British Accounting Association. This is an open access article under the CC BY license (<http://creativecommons.org/licenses/by/4.0/>).

pay attention to. If we accept that a hybrid constitutes a set of values being brought together, its dissolution means that certain values will not be brought into one another's presence. Sometimes this will be adequate, such as when consequent actions are needed, but often this will be a failure, since important aspects are ignored (Hofstede, 1981; Hood, 1991; Kastberg & Lagström, 2019). Whereas the cited studies have provided valuable insights into the consequences of hybrid constellations, there is a lack of studies that conceptualise the emergence, shifts, and changes of hybrids. Directly stated, the question of why hybrids emerge has largely been ignored. The aim is thus to advance the discussion and to nuance the theorisation of hybrids and values by focusing on their emergence and shifts. We do this by indicating an alternative theoretical perspective and conceptualisation rather than an approach that finds gaps (Alvesson & Sandberg, 2011; Beattie, 2014), and also by exploring a specific empirical circumstance (Heuts & Mol, 2013). Our aim is in line with requirements for more dynamic theorising in relation to valuing processes (Faulconbridge & Muzio, 2021), and with the argument that there is a need for more dynamic theorising on hybrids, centred on ambiguity, emergence, shifts, and changes (Ghio & Verona, 2021; Grossi, Kallio, Sargiacomo, & Skoog, 2019).

The theoretical perspective is actor-network theory, and the empirical circumstance is the COVID-19 pandemic, which we use as an empirical context for discussing the relation between values and hybrids. The pandemic turned out to be a multi-dimensional crisis that included economic and democratic aspects (Andrew, Baker, & Guthrie, 2021; Andrew, Baker, Guthrie, & Martin-Sardesai, 2020; Anessi-Pessina et al., 2020; Demirag, Firtin, & TekinBilbil, 2020; Grossi, Ho, & Joyce, 2020). Accounting practices in different forms have been observed in managing the pandemic (Brennan, Edgar, & Power, 2022; Leoni et al., 2021; Rinaldi, 2022), practices described both as forceful and as facilitating action (Carr & Beck, 2022; Leoni et al., 2021; Miller, 2022). These practices however compete with several resources to draw on when deciding on action (Mitchell et al., 2021) and range from formal practices such as corporate reporting to emergent account-giving organisational practices (Andreus, Rinaldi, Pesci, & Girardi, 2021; Brennan et al., 2022; Huber, Gerhardt, & Reilley, 2021). In these emergent practices, decisions relevant to higher efficiency and effectiveness have been centred in the handling of the pandemic. These valuations would entail bringing different financial and non-financial aspects of the study object – here, the COVID-19 pandemic – into different sets of calculations that, consequently, construct the accounting of the pandemic (Firtin, 2023; Mennicken & Power, 2015). Although valuing is central to crisis accounting, a discussion of it is still missing from the literature. In such an emergency, we would expect to find a lack of set ways of valuing and of available values, and instead to find multiple shifting values, new and old, being forwarded (Callon, 1998). We will consequently focus on the emergence of valuing during the pandemic as a complex task (Kastberg & Lagström, 2019) for organisers to manage, posing the following research question: *How and why did values emerge and shift in the handling of the COVID-19 pandemic?*

Our first contribution concerns the development of concepts whereby we centre hybridisation, purification, and re-hybridisation, as well as the concepts of first- and second-order dissonance. First-order dissonance illustrates how dissonance not only is a consequence of a hybrid setting (Convery & Kaufman, 2022; Stafford & Stapleton, 2022), but also is a cause of hybrids. The second contribution is the enhancement of our understanding of the dynamics of hybrids. Our theorising adds to studies indicating the risk of hybrid settings collapsing and then reverting to pure states (Alexius & Cisneros Örnberg, 2015; Fischer & Ferlie, 2013) because of what we call second-order dissonance. Pure states are always at risk of first-order dissonance and of exploding into hybrid states, in turn causing a need for further purifications. Our observations advance research into both values and accounting, which tends to focus on specific established values (Heuts & Mol, 2013), or on how accounting for a value emerges (Faulconbridge & Muzio, 2021; Power, 2015). What we observe is a more dynamic and un-orchestrated hybridisation, purification, and re-hybridisation process.

The rest of the paper is structured as follows. Section two introduces the main theoretical theme of the paper, i.e., how values and hybrids relate to each other. A presentation is made of the conceptual elements. Section three describes the methodology and methods adopted, while section four presents the analysis. Finally, section five discusses the main results that have emerged before finally drawing some conclusions.

2. On purification and hybridisation

From an actor-network theory (ANT) perspective, values are not viewed as simply existing (Latour, 1993), and nor is the hybrid setting perceived as stable, but rather as always shifting (Kastberg & Lagström, 2019). With ANT, attention shifts towards the coming together (and splitting apart) of elements – i.e., hybridisation as a process, rather than hybrids as set constellations. However, the elements of hybrids, in our case values, are also perceived as evolving and shifting.

We will use the concepts of purification and hybridisation to advance the discussion. Latour (1993) argued that the two concepts can be juxtaposed as both opposites and prerequisites in relation to each other. Translation concerns the bringing together of different associated elements, for example, practices, professional identities, and definitions. Translating is therefore hybridising. For example, an organisational setting might see the bringing together of different competences or the combining of different values, such as financial and qualitative values (Miller, Kurunmäki, & O'Leary, 2008; Weichselberger & Lagström, 2022). Purification, in contrast, concerns keeping elements pure through refining links, disentangling values, and effacing conflicts and contradictions. A number signifying a quality would usually constitute a purification in which the reductions made are not visible or tangible (Robson, 1992). Purification is partly about de-hybridisation (i.e., distancing elements from one another) and partly about refining and stabilising links and associations, with the latter sometimes disguising and “black-boxing” the hybrid nature of the constellation. An illustrative example is research impact, which, when measured, rests on systems, impact videos, funders, and administrators (Power, 2015). Agreements, negotiations, and reconciliations will take place, but also tensions, conflicts, and contestations. Only when links are refined, controversies effaced, and identities set can we talk about pure elements, for example, a number signifying research impact. The hybrid does not cease to exist, but remains unperceivable or black boxed.

We can only understand pure elements as an outcome (always unstable and temporal) of processes of purification: they always rest

on hybridisation, and hybrids always encompass purified elements. Latour (1993, p. 78) argued that the starting point is a preliminary purification (of a hybrid), a separation (disentanglement), and a progressive re-blending (re-hybridisation). For the aim we have described, this is of interest as it advances our argument that we might gain new knowledge by focusing on the emergence and purification of values instead of, as much of the hybrid literature does, focusing on the re-blending of purified values and its effects. The concepts help us to move from the back end of the hybridisation process (e.g., consequences of hybrids) to the front end (e.g., causes of hybrids), to address the point at which hybridisation begins. A temporal outcome might be the compartmentalisation and stabilisation of arrangements signified by intensive framing (Kastberg & Lagström, 2019). With ANT, attention is shifted towards the coming together (and splitting apart) of elements – i.e., hybridisation as a process, rather than hybrids as set constellations.

2.1. On values as purified outcomes

Viewing values as purified outcomes means that values are not understood as simply existing by nature (Latour, 1993). Valuation is perceived as an act and values as a result of this act (Heuts & Mol, 2013; Muniesa, 2011). The concepts of hybridisation and purification also provide an analytical tool for following and conceptualising the emergence of valuation processes, and we expect valuing processes to encompass purification. In line with this reasoning, valuation is a process of different and sometimes unrelated processes (Ghio & Verona, 2021; Heuts & Mol, 2013; Schröder et al., 2021; Yu & Mouritsen, 2020) resulting in more or less purified values, involving moments of contestation and conflict in everyday organisational practices (Firtin, 2022; Mennicken & Power, 2015), and possibly having different meanings to different actors, institutions, and organisations (Jazayeri & Scapens, 2008; Vakkuri & Johanson, 2021).

Purified values are found in different registers and dimensions considered “good” or, for that matter, “bad”. A tomato, for example (Heuts & Mol, 2013), might be valued according to a register of taste preferences, but also according to a register related to growing. Different techniques, measures, and tools will be used as described in the example of research impact. Observing valuing therefore involves appreciating the processual dynamics of ordering (Andon et al., 2007). Valuing hence comprises calculative practices (Helgesson & Muniesa, 2013) and necessitates comparisons between two or more objects and/or multiple dimensions around and attached to single objects in order to attribute a certain worth to them (Chiapello, 2015). Valuing presupposes arranging, rearranging, and manipulating (Callon & Law, 2005), giving priority to one object over another or allocating more or less material properties.

In an organising context, we might expect a range of valuation processes (Campanale et al., 2021) to be in play, with registers indicating what is “good” and “bad”. Value can either be defined in monetary (financial) or non-monetary terms (Helgesson & Muniesa, 2013; Mennicken & Sjögren, 2015), in relation to senses such as taste, smell, colour, shape, and size (Antal, Hutter, & Stark, 2015; Heuts & Mol, 2013), or in relation to emotional conditions such as suffering, relief, and anxiety (Demirag et al., 2020; Sargiacomo, 2015; Sargiacomo, Ianni, & Everett, 2014; Yu, 2021). Callon (1998), for example, illustrated the crafted nature of valuing regimes in his paper on markets. Economic “logic” is not something given by nature, but rather something that is created, drafted, and sustained, as well as always under attack. The ANT approach thus erases the distinction between value and valuing – or, to put it differently, between prizing and appraisal (Muniesa, 2011) – and has encouraged theorisation on how performative devices, such as accounting, create value (Faulconbridge & Muzio, 2021; Firtin, 2023; Firtin & Kastberg, 2020).

In contrast with studies cited in the introduction, values are not perceived as just something in the environment (as in an institutional logic) or as given by nature, but instead as crafted. In this processual view, values can furthermore be expected to change and shift as they are refined and contested, and as they are valued according to different registers. Given the polysemic and ambiguous nature of valuing, with registers varying across place and time and “what is or isn’t good in relation to this relevance differ[ing] from one situation to another” (Heuts & Mol, 2013, p. 129), our approach helps us bridge the divide between valuation studies and studies of accounting (Millo, Power, Robson, & Vollmer, 2021) by placing the emergence and shifts of different registers of value at centre stage.

2.2. On hybridisation and dissonance

Our conceptual framework not only provides a basis for the descriptive analysis of how values emerge, but also improves our understanding of the dynamic side of the hybridisation–purification scheme. Attempts to purify and stabilise might be perceived as “moments of dissonance” (Antal et al., 2015; Stark, 2009) when the dimensions involved in valuing an object become the most obvious. Our theorising helps us identify dissonance of different kinds, if related to the concept of purification of values.

One often discussed dissonance in the literature on hybrids is that between different purified values (Latour, 1993), for example, when private values are associated with public values causing conflict (Grossi, Vakkuri, & Sargiacomo, 2021). Dissonance is created by the presence and/or emergence of diverse and ambiguous valuation criteria (Vakkuri & Johanson, 2021). This bundling of purifications and the resulting dissonance has attracted the principal interest that we mentioned in the introduction. We call this second-order dissonance since it presupposes purifications that collide. We reserve the concept of first-order dissonance for situations in which there is a failure of the existing valuing regime to account for a situation or to facilitate action. Callon (1998) uses the example of externalities in relation to economic interaction to illustrate such potential noise, which might turn out to be hard to ignore in the long run. The valuation literature provides a clue to recognising the need to account for the new and unknown (for the network) as a possible source of dissonance (Hutter & Stark, 2015). This definition places the concept in close relation to the concept of problematisation (Callon, 1986) in the form of overflows (Callon, 1998), as described in the ANT literature. Problematisations are core activities in network formation, driving actors together or, for that matter, apart.

Dissonance can then be defined as a conflict between existing values but also, in addition, as a conflict due to a discrepancy between existing values and concerns that are not yet valued but are difficult to ignore. The latter resemble what has been described as noise or

contradiction, from the perspective of the interacting valuing regime, in relation to what could be expected (Luhmann, 1995; Schreyögg & Kleisch-Eberl, 2006). For analytical purposes, our interest in shifts and emergence, hybridisation and purification, means that the theoretical frame allows us to distinguish between what we call first- and second-order dissonance. We define first-order dissonance as that occurring between an established valuing regime, consisting of stabilised values, and what the regime does not manage to value and account for. Second-order dissonance, in contrast, is the conflict and contradiction between established valuing practices, a topic that, as we have indicated, has received more coverage in the literature on hybrids.

The theoretical discussion leaves a framework that helps us analyse the emergence and refinement of values. We use the conceptual framework of hybridisation, purification, and re-hybridisation (of course, one might imagine that the process then starts again) in scrutinising the values that emerged in handling the pandemic. To capture the dynamics and causes of shifts, we recognise the concepts of first- and second-order dissonance. Whereas purification signifies attempts to refine and stabilise, dissonance signifies conflict and tension. As one might expect, the pandemic turned out to be an event that caused massive dissonance, leading to problematisations emerging out of “new” values.

3. Methodology

This study is qualitative, with the aim of tracking the emergent handling of the pandemic, which arose as a task for public-sector organisations, in our case a municipality and a county council.

The literature indicates that the handling of the pandemic is a useful case to study when one is interested in the shifts and emergence of values and hybrids (Andrew et al., 2021; Leoni et al., 2021; Rinaldi, 2022). It is thus possible to observe that different and shifting values are in play (Antal et al., 2015; Heuts & Mol, 2013; Kornberger, Justesen, Madsen, & Mouritsen, 2015; Mennicken & Power, 2015; Mennicken & Sjögren, 2015; Quattrone, 2015). As valuation always comprises multiple dimensions, the pandemic is open to various reconstructions depending on what aspect of the task is addressed (Kastberg & Lagström, 2019). This means that amidst an ambiguous, unknown, and emergent situation, in combination with the involvement of multiple professionals, organisations, and practices, the task at hand involves the overall construction of the object in order to make it “manageable” (Carr & Beck, 2022; Huber et al., 2021; Sargiacomo, 2015). In this respect, we expect the pandemic to be an “object multiple” (Firtin, 2023; Mol, 2002; Yu & Mouritsen, 2020) as well as, due to the novelty of the situation, a fertile ground for the study of emerging valuing. Accounting is of special interest as it allows us to observe how different accounts are introduced and intersect with established accounting and valuing regimes.

Empirical material has been gathered from one municipality and one county council in western Sweden. The two cases constitute a good selection as they represent two organisations at the heart of the pandemic response. The project was initiated as a result of dialogue between the two organisations studied and university representatives. In both cases, there was explicit interest in having external actors scrutinise the handling of the pandemic. Both the municipality and the county council represent large welfare-producing entities (Torfing, Lidström, & Røiseland, 2015). Municipalities in Sweden supply most welfare services, including schools, elderly care, social services, and culture. County councils provide health-care services (and additional services not covered by this analysis). Likewise in the former refugee crisis in 2015 (Svenbro, 2022), the county council and the municipality thus had a core role in addressing the pandemic. The municipality serves around half a million citizens and the county council roughly two million. The Swedish model of welfare service production has been characterised as decentralised, with the state having limited influence over operational issues. The municipalities and county councils are also decentralised, with a municipal or county board dealing with overarching issues, while several separate boards are responsible for different services (e.g., primary care, social services, schools, and elderly care).

This paper is qualitative and inductive in that we kept an open mind regarding what values we might observe. We simply followed the accounts of the informants and analysed the material with a focus on what was described as important and essential in relation to the organising process and the specific actions, and what was sometimes even described as a core value in handling the pandemic crisis. This is not to say that we conducted the analysis with no theoretical input; instead, theory acted as a “methodological” guide, rather than being something to test or corroborate. As a guide, the framework encourages us to follow values that could be identified, to examine how they were refined and the relations between them.

The empirical foundation comprises multiple sources, but most of the empirical material was generated through a process whereby units within our cases were selected and asked to write a self-evaluation report. Each unit then conducted a hearing led by the researchers. The self-evaluation report as well as the hearings followed a guide where focal themes were addressed. Each selected unit for self-evaluation was asked to address the following topics: A) Describe the overall picture, B) Decisions, actions and critical moments for the operations, C) Cooperation and coordination, D) Prerequisites and decisions, E) Interaction with other actors (outside the organization) and, F) Lessons learned and reflections on the future. Each of these themes were complemented with suggestive sub-questions. The topics were chosen to provoke a broad and nuanced description of the events. The complementing interviews followed a guide covering the same themes but slightly adjusted to fit the different interviewees.

The self-evaluation reports and the evaluation hearings were conducted between September 2020 and February 2021 at both the municipal and county council levels, concerning efforts to control the COVID-19 pandemic. Twenty-seven such hearings were conducted virtually via Teams and Skype, each lasting 2 h. Each responding unit had produced a self-evaluation report (2–30 pages long) before the hearing, providing the researchers with information and a starting point for the hearing. Two to six respondents representing a unit were interviewed at each hearing by a team of three university representatives. The hearings, which came to resemble focus group interviews (Wilkinson, 1998), and facilitated “in-depth appreciation” (Ferry, Haslam, Green, Adegbite, & Gebreiter, 2021), were not recorded but 5–12 pages of notes were taken by an administrative assistant. In addition, and to make clarifications

possible and deepen the researchers' understanding of specific issues, 12 interviews were conducted with key actors, including chief executives, department heads, mid-level managers, and experts (see appended table).

The empirical themes described in the next section emerged in an abductive process. In line with our qualitative and understanding-oriented approach, we asked open-ended questions. The self-evaluations were directed by a guide pointing out areas of interest and asking for descriptions of general developments, significant events and actions, decisions made, and core interactions with other entities. The analysis followed a traditionally structured coding process conducted in an indicative manner. As codes emerged, we tried to identify critical dimensions and sub-dimensions, although this was by no means a straightforward process. We had to identify possible values, and then go back to the descriptions to "validate" them, sometimes accepting and sometimes revising/redefining the codes. An initial analytical step was to single out what we could observe as values that emerged as focal points in the pandemic handling – for example, the ability to adapt, coordinate, manage anxiety, and obtain an overview. Rather than making an extensive and exhaustive list, the aim was to identify some new (to the organisers) or more highlighted values, allowing us to reflect on both their emergence and development. In a second step in our analysis, we introduced the concepts of first- and second-order dissonance to capture our observations of not only the consequences of hybridisation, but also the causes of the new emerging values and of their shifts. In relation to our theoretical framework, this illustrates how we abductively shifted iteratively between our theoretical concepts and empirical observations to refine categorisations and further frame the observations through the application of theory.

4. Empirical findings

We have structured our presentation of empirical observations in three parts in accordance with our theoretical framing. We first address hybridisation concomitant upon the consequences and handling of the spread of the virus. The pandemic was a true cause of first-order dissonance. In this section we highlight three shifts in valuing that emerged as a consequence. We then move on to address observations of purification, i.e., how the three values emerged as processes. The empirical part concludes with a section where we present observations of re-hybridisation and describe examples of how the three shifts in value caused what we call second-order dissonance.

4.1. Hybridisation and first-order dissonance

In this section, we start by describing the initial phase and how the pandemic caused dissonance due to the novelty of the situation. We subsequently describe three shifts constituting a hybridisation in which new values, or changes in their emphasis, were discernible.

According to the descriptions given, in late January and February 2020, increasing attention was being paid to what was happening around the world, which soon turned out to be a pandemic. The descriptions in both cases repeatedly state that this was something completely new and unexpected. The pandemic hit western Sweden with a delay relative to Stockholm, and in our two cases the spread and impact varied greatly between districts and sectors. Some nursing homes were hit hard early, with seriously ill residents and high death rates, while others were spared. Just as in the rest of the country, and globally, the spread of infection did not proceed in a steady wave, but affected various activities differently and to different extents (Broms, Dahlström, Najar, & Nistotskaya, 2021). Early warning signals and frightening accounts in February 2020 resulted in mobilisation. In this situation, qualitative accounts of single cases dominated. Attention was drawn to the fact that a pandemic crisis was imminent, primarily through various reports and indications of the wide spread of infection. Early channels were primarily the media and subsequently Swedish authorities. Accounts also indicate that personal professional networks were a source of information, frequently from physicians. Early accounts, independent of source, were mainly based on qualitative descriptions and simple case (i.e., confirmed infected) counting.

Seemingly tentative meetings were held in the early weeks of the pandemic at different departments in our cases to investigate the extent and possible consequences of the pandemic. They largely concerned trying to assess and contain the situation:

In the initial phase, a digital workspace was created to manage and disseminate information. A regularly updated list of activities was compiled, which helped us to remain focused and prioritise correctly. (Excerpt, municipal unit's self-evaluation)

In turn, this led to more structured reactions, with contacts also being made with other parties, between the municipality and the county council for example, and between these two parties and other governmental bodies.

As indicated, we observed dissonance of various kinds in our cases. An acute, difficult-to-manage problem was the general anxiety that was most distinct in the initial stage. This anxiety, as well as anguish and fear, was found not only among employees and managers but also among users and citizens. Another issue concerned the supply of materials and protective equipment, with it soon becoming clear that there was a widespread shortage. Another problem area was working from home and associated guidelines. Furthermore, pressure arose regarding information, with, for example, employees needing guidelines and citizens and the media wanting information about the extent and pace of spread. All in all, the pandemic response became a task to be executed by all means possible and was a concern for almost everyone.

This initial phase was very much one of obvious first-order dissonance. What we have illustrated is how the beginning of the pandemic, said by the county council to be an episode, can be described as turbulent or, as Callon (1998) put it, a "hot" hybrid, as different parties and experts launched theories, guidelines, interpretations, and plans of action, sometimes coherently, but often in mutual conflict. This was a situation in which different valuing regimes were simultaneously in play, causing dissonance (Hutter & Stark, 2015), but also in which there was a lack of registers of value to lean on. The latter is well illustrated by the intense debate at the national level in Sweden, as well as locally in our two cases, about the effectiveness of face masks in preventing the spread of the disease.

Neither the municipality nor the county council had an overall plan for a pandemic. A few units within the two cases had plans for a pandemic, but they were immediately judged to be irrelevant since they were not compatible with such a widespread and, as it later turned out, long-lasting outbreak. The inability to make sense of the situation was mirrored at the national level, with different experts, ranging from physicians, public health experts, and economists to mathematicians, producing accounts, making prognoses, and drawing up guidelines. Accounts given at this stage were of different kinds, such as numbers capturing the speed of spread, R-value, and number of hospitalisations. As will be described, this situation of dissonance proved to be a fertile ground for observing shifts and changes when it came to valuing in light of the pandemic. In the following, we address three such shifts: the value of adaptation, the value of safety, and the value of graspability.

We start by describing the value of adaptation. One imminent risk, recognised in early spring 2020, was that of operational failure. We were able to observe in both of our cases how maintaining services while adapting to the new situation was a core concern, but one where the main focus in many cases came to be adaptation. For example, elective care had to be deprioritised, while emergency care and building capacity for the unknown were prioritised:

An important strategic decision was to postpone care that could wait since that made resources available for the adaptation of the organisation and for preparation, e.g., educating co-workers via the Simulation Centre (e.g., knowledge about using ventilators). (Excerpt, county council unit's self-evaluation)

The novel character of the pandemic made it hard to estimate and comprehend consequences. One important value concerned the ability to perform core operations, often defined as directed towards the needs of clients and sometimes more indirectly related to legislative or mandated instructions stating that certain activities must be provided. The ability to maintain the most important operations soon became a core concern and, due to its labour-intensive nature, taking inventories of human resources became a focus issue at an early stage. Identifying and quantifying core skills exemplify the activities involved in building capacity to adapt.

Quite different from values concerning operability is that of safety. Safety concerns correspond to fear, anxiety, and risks (with the latter being more calculated). In the early phase of the pandemic, in both our cases, safety concerns were expressed by employees and managers, and also indicated by people not turning up for work and clients not turning up for appointments. Dealing with anxiety and risk became a core task to be addressed. Contributing to the anxiety were the many unknown aspects of the pandemic, such as the extent to which the disease was contagious and how different people would respond when infected and undergoing treatment:

We had an outbreak. Four employees and the managers got sick. When I got there, there was a terrible anxiety about dying, and one of them asked me "how will my children be able to live now if I am going to die?" (Excerpt, municipal unit's hearing protocol)

Personnel, as well as clients and relatives, expressed anxiety. Several effects of anxiety were described in relation to operations, a main one being that personnel and managerial staff simply did not come to work or misinterpreted instructions due to worries. Another example was patients not arriving for treatments or students being kept at home, breaching mandatory schooling rules. From an operational perspective, it became important to grasp how to maintain operations, while doing so safely. A core challenge was the ability to interpret and communicate facts, a challenge exacerbated by the lack of scientific knowledge.

The value of graspability concerns the ability to apprehend how far the effects of the pandemic, and actions taken in response to it, extended. It concerns being informed and able to inform and communicate. This was certainly an important value for politicians on different municipal and county council boards, and for high-level officials who were held accountable for how matters were being handled. The media also imposed pressure, which was signalled to officials through demands for reports and accounts of the current situation. For example, when elderly people started to die at care homes, it was important to be able to account for the number of deaths in a correct and comparable way, as well as for the number of hospitalisations. However, this turned out not to be easy, as we will describe below. Several respondents stated that communication was the most important factor when managing a crisis. Communication involves providing both external and internal parties with relevant information; however, a common feature at the beginning of the pandemic was the communication of an overwhelming amount of frequently confusing information:

They bombarded us with information, and we didn't know what was valid or where it came from. It was very messy initially, but then we found a structure with our communications manager as its hub. (Excerpt, municipal unit's self-evaluation)

This quotation is from the municipality, but we received similar descriptions from the county council. Several departments within the county council produced and communicated hygiene guidelines, and additionally there were national guidelines produced at high speed by different governmental bodies. All in all, a gap existed between the growing need to grasp the situation and the state of information.

While we have described three shifts signifying an emphasis on certain values, we also observed how other values were downplayed. Some values previously prized in more ordinary times became less desirable or even obstacles. One example is financial awareness, as described during one hearing: "We have managers drilled in sticking to the budget" (municipal district, City Centre). However, once recruiting, at almost any cost, became an imperative, the focus on cost instead became an obstacle:

Greater discretion was facilitated, for example, because we needed to address the situation and deal with the financial consequences at a later stage. (Excerpt, county council unit's self-evaluation)

In fact, scanning the empirical material shows that not once was cost described as a problem. This was, of course, facilitated by the substantial additional financing provided by the state. Another value often described as central to the character of public organisations is the signalling of differences among politicians (Brunsson, 1989). In both our cases, politics was downplayed during the crisis and, as

noted during one hearing in the municipality, “there has been no politics at all”.

In summary on hybridisation: Altogether, the pandemic caused dissonance initiating hybridisation in that a shift in values took place. The existing valuing regime turned out to be obsolete. For example, there were no reliable accounts of core dimensions regarding contagiousness, effectiveness of measures, estimated speed of spread, and effect on operations. This paved the way for qualitative accounts and interpretation. What we observed in the early phase was, to put it mildly, confusion. A principal concern at this stage was that there was no obvious valuation scheme to apply, with the pandemic triggering actions because of this dissonance. The pandemic was an event that realised concerns and brought actors together. The county council and the municipality had no ready-made plans or other tools for valuing the situation. Indeed, multiple valuation schemes were possible, and were also applied. Nevertheless, it was obvious that there was a lack of ready-made registers and related accounts to apply. It goes without saying that this local organisational situation was mirrored at the national and global levels, where politicians, experts, and laypersons could not agree – a true “hot hybrid” (Callon, 1998). We also observed the need for more reliable accounts of qualitative dimensions, such as competences among personnel.

4.2. Purification

The shifts were also mirrored in the observable acts of purification as increasing concerns gained material form in relation to practices. These were both recursive developments of the refining of values and valuing practices, as well as organisational activities resulting from the emerging values. In this section, we describe observations of purification in relation to the values described in the previous section.

When it came to the value of adaptation, a core issue was what would happen if a large proportion of staff did not come to work. Addressing this was deemed essential to enable the delivery of certain core services, as well as to mobilise for the vague threat that the pandemic represented in the early phase. It became important to take stock of personnel resources and specific competences in order to establish flexible and optimised use of resources. Quantifying, classifying, and accounting for staff became a core activity and a valuing register intended to enhance adaptability. Reallocating staff was one important activity in both our cases, although not always popular among those who had to move. Adapting also concerned prioritising – another register – between services and between different clienteles and needs. At one of the municipality’s social work departments, the initial core activity when facing the crisis was classifying the operations and tagging them with different colours corresponding to their priority:

Three units became red, the exercise of authority became yellow, and the social services, the green ones, were, for example, preventive measures and educational measures. It was an understandable coding, which was not questioned but followed without major discussions. (Excerpt, municipal unit’s hearing protocol)

Whereas some operations were kept to a minimum or shut down, others had to be launched. One obvious example was the creation of designated COVID-19 departments at the hospitals and of COVID-19 wards at care homes for the elderly in the municipality. In this context, we also observe a conflict between the different levels of prioritisation. The coloured “heat map” exemplified how accounting allowed the prioritisation of certain values and adjustments to new conditions. This meant keeping production running, sometimes at the cost of downsizing other operations, closing wards, and rejecting non-emergency cases for treatment.

Stringent measures sometimes had to be taken to adapt, for example, in the school sector, to enable the municipality to act. The closure of schools and shift to remote education (for upper grades; lower grades continued in-person in Sweden) would have been illegal without such changes. This also illustrates how well-established values (e.g., the importance of providing education at schools) had to rapidly make way for more urgent concerns about being able to adapt to new and sometimes unknown situations. Another well-established matter is the ever-present discussion of finances and the importance of keeping to the budget. As alluded to above, our observations illustrate how this was abandoned, and we observed no examples of problematisations based on financial concerns. Even very costly decisions (e.g., employing all temporary workers on a full-time basis) were made without discussion. As described in one self-evaluation report in the municipality, “We got signals that we should do what we had to do and not focus on financial dimensions”.

Regarding the value of safety, we observed how it was dealt with in different ways, illustrating how different adjudicating systems were put into play. Confronting anxiety and perceptions of risk generated various actions, but there was no obvious solution. One way of addressing fear, risk, and anxiety was to make it into a manageable task to be dealt with, and one way to do this was to treat safety issues separately. For example, personnel-related issues were singled out as a specific issue, and in both our cases safety was made into a work environment issue when it concerned the safety of personnel:

If I remember correctly, the work environment issues were the ones that came up quite early, such as how to use protective equipment and risk assessments. That was actually our first major issue. (Interview, municipality)

Making it a work environment issue was a way of handling safety that was advocated in particular by union representatives, allowing a more specific focus on guidelines produced by the Swedish Work Environment Authority (SWEA). Although this did not mean that there were ready-made registers of how to value risks, procedures for how to deal with the questions became clearer. Making safety a work environment issue therefore made it possible to draw on existing legislation and formally established procedures.

However, dealing with anxiety and fear was also an issue relating to everyday work and it initiated changes, one of which was described as displaying leadership that was present, fact based, and available, as opposed to distant and occasionally marked by anxiety:

You can be a guide and a manager who is not afraid. In the beginning, there was a lot of fear of infection. You know your stuff and a confident manager can calm the staff down, but becomes more factual as well. (Interview, municipality)

However, safety also involved the safety of clients. For obvious reasons, this was not a work environment matter, but instead came under the domain of the Public Health Authority (PHA). The PHA provided guidelines and recommendations alongside more sector-specific bodies, such as the Swedish National Agency for Education. Much of the focus was on keeping the elderly safe. Questions concerning the safety of the elderly at care homes and receiving in-house treatment were recurrent. One initiated activity concerned the prohibiting of visits to care homes for the elderly. However, the core focus came to be hygiene routines, especially within health care and municipal elderly care. For example, coordinating hygiene routines was important in health care in order not only to safeguard best practices, but also to prevent any increase in anxiety due to both personnel and clients meeting staff who were adhering to different routines.

The value of graspability also came to be about different things when purified. The need to grasp the situation meant different things and was converted into different practices. Two important but different registers were discernible. Grasping the situation concerned both (1) requiring effective and adequate accounts and (2) producing accounts about the situation within the organisations. On one hand, officials and politicians had to be able to account for the situation in their organisations. On the other hand, staff within operations had to gather information and disseminate it through accounts/reports to facilitate local action. For a municipal care unit, this could be manifested in the need to request information regarding relevant guidelines on how to act in a certain situation, as well as the need to produce accounts and reports through registering the number of ill and deceased. The latter proved challenging, especially during the first six months of the pandemic, because, for example, the number of elderly people in care homes who were currently hospitalised and the number of deaths were not normally recorded and accounted for by the municipality. There was a lack of data and statistics to report, as well as no procedures to process the information, which created a burden for local units. Resources had to be allocated for manually recording information and drawing up reports. There was a lot of frustration among the units that were asked to report, as producing reports consumed resources that could have been used in managing the pandemic.

Grasping the situation also sometimes entailed coordinating and facilitating internal communication. The cited example of how hygiene issues became focal points was mirrored in actions taken to address issues within the organisations. The previous lack of a perceived need to coordinate hygiene matters within the county council became apparent in the lack of procedures, organisation, and accountability structures regarding these matters. Now, as described by respondents at a hearing, “we have to come together to obtain an overview and establish coordinated action”. This was important, as hygiene issues concerned assimilating and processing national guidelines (which changed almost every day during the initial phase), producing internal guidelines for all hospitals and units within the county, as well as producing guidelines for municipalities and assistance and support for, for example, care homes for the elderly.

We have described how new values emerged as important to consider. A variety of purifying acts have been described as well, for example: splitting up and disassociating, as in the value of the safety of personnel and clients; systematising valuing systems, such as prioritisation; establishing accounting; and aligning values with existing registers of value, such as work environment legislation. These activities illustrate how values were purified, but also how they were refined and sometimes shifted, and the way accounting supported the purification of values.

In summary on purification of values: Our analysis shows how values emerged through processes of purification. Sometimes they were tied to quantified systemised accounts and sometimes to more qualitative accounts. Accounting thus played different roles in the refining and establishment of valuing processes. Altogether, as one might expect, purification was largely about effacing and avoiding dissonance. The value of graspability serves to illustrate how a register could be very explicit when it came to establishing reporting routines, which is highly reminiscent of the need for established facts on which to base recognised procedures (Robson, 1992). Another example is how the value of adaptation became a question of prioritising, which was in turn refined through the categorisation and ranking of services (indicated by different colours in a “heat map”). However, registers were sometimes vague, as when client safety was made into a professional matter of hygiene. Regarding this register, valuing was not refined through measuring activities, but rather accomplished through organisational activities and professional judgment.

The purifying acts allowed different registers of value to be used, as well as separate management and control of the situation (Mouritsen, Pedraza-Acosta, & Thrane, 2022). In line with other studies of valuation, our observations also illustrate the performative effects of valuing (Helgesson & Muniesa, 2013; Mennicken & Sjögren, 2015). When defined as a work environment issue, the pandemic became a very specific object to manage using associated tools (e.g., the “emergency safety stop”, a term denoting when an operation is shut down because of work environment risks). As indicated, the purification of values was largely about avoiding dissonance and, as described, this was often accomplished, since the different values were disentangled and kept apart. One obvious example of this was how some traditional values, such as financial awareness and budget control, were downplayed.

4.3. Re-hybridisation

In the previous sections, we have described how shifts were discernible and focused on how adaptation, safety, and graspability became organisational and management imperatives. These were not values embedded in an institutional setting, but rather were inductively generated, growing out of the observed dissonance between the existing valuing regime and current needs. As described, these values were elaborated on and manifested through different registers and accounting practices and in acts of purification. Following our analytic scheme, we now turn to observations of re-hybridisation.

Re-hybridisation concerns the way in which different elements are associated. Of course, an initial observation is how the newly emphasised values might be described as a hybridisation of the general organisational context. However, from a theoretical actor/network perspective, we have tried to avoid too much generalisation and to maintain a key interest in more detailed descriptions of how elements were associated (Latour, 2005). Taking this as our point of departure, we observe re-hybridisation between purified values as well as re-hybridisation within values.

One illustrative example of re-hybridisation is how the enhanced focus on hygiene routines and coordination led to previously unconnected elements being brought together and different sites becoming associated. For instance, within the municipal organisation of elderly care in different districts, coordination entailed enhanced collaboration between separate jurisdictional units. In terms of health care, different clinics within hospitals, as well as different hospitals (also separate juridical units), had to come together around these issues. At the national level, coordination, often described in terms of failing, had to be implemented between PHA, SWEA, and the Swedish Civil Contingencies Agency. All these examples illustrate how the value of safety, purified as a matter of hygiene, linked previously separate elements, and not without causing dissonance. The perceived need for coordination easily turned into a multitude of coordinative activities (e.g., meetings and working groups), in themselves causing a perceived lack of coordination:

Initially, most collaboration meetings took place at short notice, which made planning more difficult for administrations and companies, but a meeting structure emerged relatively quickly that was perceived to be efficient and stable. (Excerpt, municipal unit's self-evaluation)

The example illustrates how the focus on one value created new associations, in this case between previously decentralised units, as well as dissonance. The organising activities themselves caused dissonance in the sense of a lack of overview and structure. Different parties also represented different perspectives and ways of "seeing". This could be reflected locally at an elderly care home in a conflict in which the employer advocated one guideline regarding safety equipment based on PHA recommendations, with the union preferring another one based on differing recommendations from SWEA.

The use of face masks was a huge issue that got hotter as the spring (2020) went on. There was concern when the Swedish Work Environment Authority saw it in one way and the Public Health Agency in another. It was the conflict between these two authorities that made us end up like a donkey between two haystacks. (Interview, municipality)

The above quotation illustrates dissonance. Matters of safety were purified along different lines and different systems of rules and regulation came into conflict. Another illustrative example is how safety was managed on buses. Guided by work environment legislation, the front door of the bus was kept locked to distance the driver from passengers. With a locked front door, passengers had to enter and exit through one door at the back, leaving them more exposed.

Another case of re-hybridisation was between different values within elderly care. If the above examples concerned how a value caused hybridisation as an effect of how it was addressed, this case exemplifies re-hybridisation because of different values being associated. Since the 1990s, elderly care homes in Sweden have been deliberately developed to be perceived as ordinary homes and not as health-care facilities, this being the task of county councils and not municipalities. Nevertheless, when confronting the pandemic, health issues were emphasised, not least because of the described focus on hygiene. However, what became evident was the lack of health-issue competence within elderly care and the fact that many people who had no health and medical training now had to deal with issues related to health and medical care. For example, the managers of elderly care homes generally do not have medical training, but usually have a degree in social work. It is emphasised that this is because the operations are not considered health care, but rather "special" ordinary housing, a situation also highlighted in operations targeting the disabled. The recipients of communication and guidelines must have the ability and competence to absorb them, which appears to have not always been the case:

Within the support units for the disabled, we perceived that there was sometimes a lack of basic knowledge of care hygiene among certain employees. The information that was provided assumed that you knew certain things and the question is whether everyone really did. (Excerpt, municipal unit's self-evaluation)

The above quotation illustrates how a shift took place, with the value of safety leading to a renewed focus on health-care dimensions in a sector where these had been downplayed for decades. This re-association of care homes with health care resulted in dissonance, as two different care ideologies clashed.

In summary on re-hybridisation: In line with our theoretical framework, we were able to observe how shifts in valuing regimes and purifications furthered re-hybridisation. Disassociation thus allowed refined and stabilised links, as well as new associations (Weichselberger & Lagström, 2022), sometimes causing second-order dissonance. We also touched on this when describing how new reporting routines providing accounts of hospitalisation came into conflict with issues of the privacy of the elderly at care homes.

Second-order dissonance was occasionally caused by a value being subject to different registers of value refined through acts of purification. The registers came into conflict, as was the case regarding safety differentiated into personnel safety and client safety. Re-hybridisation might occur in specific situations, for example, when passengers enter or leave buses or concerning safety equipment in elderly care homes. As expected according to the literature, we observed second-order dissonance because of values being associated (Alexius & Cisneros Örnberg, 2015; Fischer & Ferlie, 2013; Kastberg & Lagström, 2019). One observation is that, in the studied organisations, re-hybridisation to only a very limited extent concerned associating the emerging values with existing financial reports and restrictions, since this dimension had been downplayed, as described above. On a national level, however, we could observe a debate between medical scientists and economists interpreting and advocating different values, indicating a re-hybridisation in which different reports and quantifications were related and contested. Typically, this could concern the effectiveness of a measure interpreted medically versus in terms of its financial effects.

5. Discussion and contributions

Our case illustrates what might be described as an extreme circumstance. The pandemic hit hard and fast, with dominant values having to be challenged and reconsidered. Following the emergence of particular values regarding the handling of the pandemic, we

were able to observe how, when the epidemic became a pandemic, the general sense of dissonance led to hybridisation, as practices, expertise, and organisers tried to make sense of the situation. This allowed us to observe how the existing valuing regime soon became obsolete. There was a demand for action and a discernible shift in values. As expected, we observed a range of values in play. We posed the following research question: How and why did values emerge and shift in the handling of the COVID-19 pandemic? In summing up the analysis and presenting the principal observations, we return to the research question and first address the *how*, then the *why*.

The pandemic was a true mediator as it brought elements together. We described the initial phase as a hot hybrid in which different actors tried to make sense of the situation and there was an apparent lack of stabilised knowledge. We observed qualitative and ad hoc accounts that emerged to support the emergence of new values (Spanò et al., 2022), although without the clarity of prioritised registers. In this situation, new concerns arose as essential and others, such as well-established financial concerns, were downplayed. We also observed how this was followed by purifying acts. Registers of value were refined and disassociations made. This in turn allowed us to observe re-hybridisation, in which purified values were associated with other values. Our analysis shows how some values were developed through accounting and control measures, such as establishing reporting routines and coordinating behaviour. This reveals the role of accounting and accounts in the process of governance, in gauging the severity of the crisis and evaluating the associated responses and interventions (Ahrens & Ferry, 2021). Other values were purified by aligning them with existing legal structures and established procedures.

When describing the *how* of hybridisation, it is important to note that the hybridisation, purification, re-hybridisation schema of analysis must not be taken as a linear or step-wise model signifying a shift from one valuing regime to another. Instead, differing values emerged as important concerns in an un-orchestrated shift, as did their relations to other values. For example, we described how budget concerns and financial reporting were downplayed, often not in direct relation to a new competing value, but rather as a move to give room for new and unexpected events that were important to address.

Turning to the question of why hybridisation entails centring the role of dissonance, conceptualising and analysing the emergence and evolution of values allows us to introduce a refined conceptualisation of dissonance. In fact, we put it at the centre of our understanding of hybridisation and de-hybridisation. We defined dissonance as a discrepancy among existing values and between existing values and concerns that is not valued but that is difficult to ignore. This resembles what has been described as noise or a contradiction in relation to what might be expected (Luhmann, 1995; Schreyögg & Kleisch-Eberl, 2006). As we have studied the emergence of values and valuing processes, we were able to observe how dissonance triggered actions with consequences for hybridisation and de-hybridisation. We argue that, in line with our theoretical discussion and in relation to processes of hybridisation and de-hybridisation, it is meaningful to recognise two different kinds of dissonance: first- and second-order dissonance.

First-order dissonance constitutes problematisations that arise as a consequence of having to consider something that has not previously been addressed – here, a pandemic. However, it could, for example, have been patients not being recognised as human beings, an emerging dissonance described in the 1980s, leading to more market-oriented models and perceptions of patients as customers (Nordgren, 2010). The newness creates a need for the elaboration of registers of value and the related accounts, what we described as acts of purification. Second-order dissonance constitutes problematisations that arise as a consequence of successful purification. As registers of values are established and objects are refined and sometimes made multiple, these new purified values and established practices have to be considered. Sometimes, as in our case with the newly established accounting practices and reporting routines for elderly care, no further problematisations were made; in other cases dissonance is more obvious, as when relating work environment safety issues to the safety issues of clients.

Second-order dissonance becomes evident in specific situations, for example, on a bus where passenger safety and driver safety clearly clash, or when the manager of an elderly care home has to deal with competing and conflicting guidelines. The concept of dissonance thus comes close to that of overflows, as introduced by Callon (1998). Stabilisation through purifying acts always brings with it potential overflows in which actors react. The concept of dissonance therefore helps us address and refine our understanding of why processes of hybridisation and de-hybridisation occur. It is through the concept of dissonance that we understand why a valuing regime and related accounts are challenged. In fact, the stabilisations and acts of purification always risk re-hybridisation because of aspects that are not accounted for: the more something is purified, the less is accounted for. Purification of a valuing regime not only entails the capacity to act, since dissonance is being handled, but also means adding to ignorance.

5.1. Contributions

Our observations corroborate the importance of directing future analysis towards the emergence of and shifts in values, rather than taking values as starting points. Our contribution to the literature on hybrids is twofold: first, based on our theoretical approach and specific empirical circumstances, we contribute by differentiating and elaborating concepts, and second, by “concept theorisation” (Llewelyn, 2003) when elaborating on the relation between concepts, enhancing our understanding of the dynamics of hybridisation.

Our first contribution is thus about the elaboration of concepts. Using the concepts of hybridisation, purification, and re-hybridisation, our analyses showed how values emerged as important to consider and were purified through valuing processes. This is an alternative way of approaching values compared with that of taking what could be described as generic values, such as financial or professional ones, as starting points. We also contribute by defining and elaborating on the concepts of first- and second-order dissonance. First-order dissonance illustrates how dissonance not only is a consequence of a hybrid setting, as is common in hybrid studies (Convery & Kaufman, 2022; Stafford & Stapleton, 2022), but is also a cause of hybrids.

Our second contribution is about concept theorising with the ambition of, by relating the concepts to one another, enhancing our understanding of the dynamics of hybrids by putting emergence and shifts of values at the centre of the analysis. The conceptualisation we made adds to studies indicating the risk of hybrid settings collapsing and reverting to pure states (Alexius & Cisneros Örnberg,

2015; Fischer & Ferlie, 2013) because of what we call second-order dissonance. However, we argue that pure states are always at risk of first-order dissonance. Purifying, de-hybridising, or compartmentalising (Kastberg & Lagström, 2019) might bring with it a valuing regime that fails to consider what turns out to be important. We have illustrated how pure states are always at risk of exploding into hybrid states, in turn causing a need for further purifications. This prompts a more dynamic theorisation of hybrids. This also adds to research into both values and accounting, in which there tends to be a focus on specific, established values (Heuts & Mol, 2013), or into how accounting for a value emerges (Faulconbridge & Muzio, 2021; Power, 2015) in periods of crisis (Carr & Beck, 2022; Leoni et al., 2021; Rinaldi, 2022). What we observe is a more dynamic and un-orchestrated hybridisation, purification, and re-hybridisation process. We have addressed the how and why of hybridisation by focusing on the emergence of values, and on the role of registers and accounts. However, what we have touched on but not elaborated on further is, to paraphrase Mouritsen et al. (2022), the *when* of hybridisation. Our identification of specific situations of when dissonance is evident could offer a starting point for addressing that question.

For practitioners, our theoretical contribution might at first sight seem disheartening, but might also be comforting. There is no easy way out for public-sector managers and policymakers living under the requirement to answer to diverging values (Hood, 1991; Kastberg & Siverbo, 2017), as well as under constantly recurrent value shifts due to dissonance. However, awareness of this precondition might provide some comfort.

Data availability

The data that has been used is confidential.

Appendix

Empirical material

County council	
Self-evaluation reports	17
Hearings	14
Interviews	4
Municipality	
Self-evaluation reports	13
Hearings	13
Interviews	8

References

- Ahrens, T., & Ferry, L. (2021). Accounting and accountability practices in times of crisis: a Foucauldian perspective on the UK government's response to COVID-19 for England. *Accounting, Auditing & Accountability Journal*.
- Ahrens, T., & Ferry, L. (2022). Accounting, hybrids and hybridity – attending to the value dimension in institutional logics. *Qualitative Research in Accounting and Management*, 19(5), 696–715.
- Ahrens, T., Ferry, L., & Khalifa, R. (2018). The hybridising of financial and service expertise in English local authority budget control. *Qualitative Research in Accounting and Management*, 15(3), 341–357.
- Alexius, S., & Cisneros Örnberg, J. (2015). Mission(s) impossible? Configuring values in the governance of state-owned enterprises. *International Journal of Public Sector Management*, 28(4/5), 286–306.
- Alvesson, M., & Sandberg, J. (2011). Generating research questions through problematization. *Academy of Management Review*, 36(2), 247–271.
- Andreas, M., Rinaldi, L., Pesci, C., & Girardi, A. (2021). Accountability in times of exception: An exploratory study of account-giving practices during the early stages of the COVID-19 pandemic in Italy. *Journal of Public Budgeting, Accounting and Financial Management*, 33(4), 447–467.
- Andrew, J., Baker, M., & Guthrie, J. (2021). Accounting, inequality and COVID-19 in Australia. *Accounting, Auditing & Accountability Journal*, 34(6), 1471–1483.
- Andrew, J., Baker, M., Guthrie, J., & Martin-Sardesai, A. (2020). Australia's COVID-19 public budgeting response: The straitjacket of neoliberalism. *Journal of Public Budgeting, Accounting and Financial Management*, 32(5), 759–770.
- Anessi-Pessina, E., Barbera, C., Langella, C., Manes-Rossi, F., Sancino, A., Sicilia, M., et al. (2020). Reconsidering public budgeting after the COVID-19 outbreak: Key lessons and future challenges. *Journal of Public Budgeting, Accounting and Financial Management*, 32(5), 957–965.
- Antal, A. B., Hutter, M., & Stark, D. (2015). *Moments of valuation: Exploring sites of dissonance*. Oxford University Press.
- Beattie, V. (2014). Accounting narratives and the narrative turn in accounting research: Issues, theory, methodology, methods and a research framework. *The British Accounting Review*, 46(2), 111–134.
- Benish, A., & Mattei, P. (2020). Accountability and hybridity in welfare governance. *Public Administration*, 98(2), 281–290.
- Brennan, N. M., Edgar, V. C., & Power, S. B. (2022). COVID-19 profit warnings: Delivering bad news in a time of crisis. *The British Accounting Review*, 54(2), Article 101054.
- Broms, R., Dahlström, C., Najar, J., & Nistotskaya, M. (2021). *Driftsform, personalsammansättning och storlek: Om strukturella faktorer och risk att smittas av och dö i covid-19 vid särskilt boende för äldre i Sverige Underlagsrapport till SOU 2021:89 Sverige under pandemin*.
- Brunsson, N. (1989). The organization of hypocrite: Talk, decisions and actions in organizations. *Malmö: Liber ekonomi*.
- Callon, M. (1986). Some elements of a sociology of translation: Domestication of the scallops and fishermen of St Brieuc Bay. In J. Law (Ed.), *Power, action and belief*. London: Kegan Paul.
- Callon, M. (1998). An essay on framing and overflowing: Economic externalities revisited by sociology. In M. Callon (Ed.), *The laws of the market*. Oxford: Blackwell publishers.

- Callon, M., & Law, J. (2005). On qualculation, agency, and otherness. *Environment and Planning D: Society and Space*, 23(5), 717–733.
- Campanale, C., Cinquini, L., & Grossi, G. (2021). The role of multiple values in developing management accounting practices in hybrid organisations. *The British Accounting Review*, Article 100999.
- Carr, M., & Beck, M. (2022). Accounting practices and professional power dynamics during a crisis. *The British Accounting Review*, 54(3), Article 101085.
- Chiapello, E. (2015). Financialisation of valuation. *Human Studies*, 38(1), 13–35.
- Convery, A. M., & Kaufman, M. (2022). Regulation as a force for hybrid organization: Evidence from the bonneville power administration (1980–2012). *Accounting, Auditing & Accountability Journal*, 35(3), 658–680.
- Demirag, I., Firtin, C. E., & Tekin Bilbil, E. (2020). Managing expectations with emotional accountability: Making city hospitals accountable during the COVID-19 pandemic in Turkey. *Journal of Public Budgeting, Accounting and Financial Management*, 32(5), 889–901.
- Denis, J.-L., Ferlie, E., & Van Gestel, N. (2015). Understanding hybridity in public sector organizations. *Public Administration*, 93(2), 273–289.
- Ebrahim, A., Battilana, J., & Mair, J. (2014). The governance of social enterprises: Mission drift and accountability challenges in hybrid organizations. *Research in Organizational Behavior*, 34, 81–100.
- Faulconbridge, J. R., & Muzio, D. (2021). Valuation devices and the dynamic legitimacy-performativity nexus: The case of PEP in the English legal profession. *Accounting, Organizations and Society*, 91, Article 101224. May 2021.
- Ferry, L., Ahrens, T., & Khalifa, R. (2019). Public value, institutional logics and practice variation during austerity localism at Newcastle City Council. *Public Management Review*, 21(1), 96–115.
- Firtin, C. E. (2022). *Accounting, Professions, and Performativity : Exploring the limits of accountingisation in professional organisations*. Diss. Göteborg: Göteborgs universitet, 2022.
- Firtin, C. E. (2023). Accountingisation of social care: The multiplicity and embeddedness of calculations and valuations in costing and caring practices. *Qualitative Research in Accounting and Management*, 20(1), 144–166.
- Firtin, C. E., & Kastberg, G. (2020). Calculating pay in Swedish schools: Accounting, performativity, and misfires. *Financial Accountability and Management*, 36(4), 420–438.
- Ferry, L., Haslam, J., Green, S., Adegbite, E., & Gebreiter, F. (2021). *Accounting colonization, emancipation and instrumental compliance in Nigeria* (Vol. 77), Article 102201.
- Fischer, M., & Ferlie, E. (2013). Resisting hybridisation between modes of clinical risk management: Contradiction, contest, and the production of intractable conflict. *Accounting, Organizations and Society*, 38(1), 30–49.
- Ghio, A., & Verona, R. (2021). Unfolding institutional plurality in hybrid organizations through practices: The case of a cooperative bank. *The British Accounting Review*, Article 101041.
- Grossi, G., Ho, A., & Joyce, P. (2020). Budgetary responses to a global pandemic: International experiences and lessons for a sustainable future. *Journal of Public Budgeting, Accounting and Financial Management*, 32(5), 737–744.
- Grossi, G., Kallio, K.-M., Sargiacomo, M., & Skoog, M. (2019). Accounting, performance management systems and accountability changes in knowledge-intensive public organizations: A literature review and research agenda. *Accounting, Auditing & Accountability Journal*, 33(1), 256–280.
- Grossi, G., Vakkuri, J., & Sargiacomo, M. (2021). Accounting, performance and accountability challenges in hybrid organisations: A value creation perspective. *Accounting, Auditing & Accountability Journal*, 35(3), 10.
- Helgesson, C.-F., & Muniesa, F. (2013). For what it's worth: An introduction to valuation studies. *Valuation Studies*, 1(1), 1–10.
- Heuts, F., & Mol, A. (2013). What is a good tomato? A case of valuing in practice. *Valuation Studies*, 1(2), 125–146.
- Hofstede, G. (1981). Management control of public and not-for-profit activities. *Accounting, Organizations and Society*, 6(3), 193–211.
- Hood, C. (1991). A public management for all seasons? *Public Administration*, 69(1), 3–19.
- Huber, C., Gerhardt, N., & Reilley, J. T. (2021). Organizing care during the COVID-19 pandemic: The role of accounting in German hospitals. *Accounting, Auditing & Accountability Journal*, 34(6), 1445–1456.
- Hutter, M., & Stark, D. (2015). Pragmatist perspectives on valuation: An introduction. In A. Berthoin Antal, M. Hutter, & D. Stark (Eds.), *Moments of valuation: Exploring sites of dissonance*. Oxford: Oxford University Press.
- Jazayeri, M., & Scapens, R. W. (2008). The Business Values Scorecard within BAE Systems: The evolution of a performance measurement system. *The British Accounting Review*, 40(1), 48–70.
- Kallio, K.-M., Kallio, T. J., Grossi, G., & Engblom, J. (2021). Institutional logic and scholars' reactions to performance measurement in universities. *Accounting, Auditing & Accountability Journal*, 34(9), 104–130.
- Kastberg, G., & Lagström, C. (2019). Processes of hybridization and de-hybridization: Organizing and the task at hand. *Accounting, Auditing & Accountability Journal*, 32(3), 710–725.
- Kastberg, G., & Siverbo, S. (2017). Lean and process-orienting health care – linking and disentangling activities. *Qualitative Research in Accounting and Management*, 14(4), 390–406.
- Kornberger, M., Justesen, L., Madsen, A. K., & Mouritsen, J. (2015). *Making things valuable*. Oxford: Oxford University Press.
- Latour, B. (1993). *We have never been modern*. Cambridge, Massachusetts: Harvard university press.
- Latour, B. (2005). *Reassembling the social. An introduction to actor-network theory*. Oxford: Oxford university press.
- Leoni, G., Lai, A., Stacchezzini, R., Steccolini, I., Brammer, S., Linnenluecke, M., et al. (2021). Accounting, management and accountability in times of crisis: Lessons from the COVID-19 pandemic. *Accounting, Auditing & Accountability Journal*, 34(6), 1305–1319.
- Llewelyn, S. (2003). What counts as "theory" in qualitative management research? Introducing five levels of theorizing. *Accounting, Auditing and Accountability Journal*, 16(4), 34.
- Luhmann, N. (1995). *Social systems*. Stanford, Calif: Stanford University Press.
- Mair, J., Mayer, J., & Lutz, E. (2015). Navigating institutional plurality: Organizational governance in hybrid organizations. *Organization Studies*, 36(6), 713–739.
- Mennicken, A., & Power, M. (2015). Accounting and the plasticity of valuation. In M. H. Ariane Berthoin Antal, & D. Stark (Eds.), *Moments of valuation: Exploring sites of dissonance 205-228*. Oxford: Oxford University Press.
- Mennicken, A., & Sjögren, E. (2015). Valuation and calculation at the margins. *Valuation Studies*, 3(1), 1–7.
- Miller, P. (2022). Afterword: Quantifying, mediating and intervening: The R number and the politics of health in the twenty-first century. In A. Mennicken, & R. Salais (Eds.), *The new politics of numbers Utopia, evidence and democracy, vol. Executive politics and governance*. Switzerland: Palgrave Macmillan.
- Miller, P., Kurunnmäki, L., & O'Leary, T. (2008). Accounting, hybrids and the management of risk. *Accounting, Organizations and Society*, 33(7–8), 30.
- Miller, P., Kurunnmäki, L., & O'Leary, T. (2008). Accounting, hybrids and the management of risk. *Accounting, Organizations and Society*, 33(7), 942–967.
- Millo, Y., Power, M., Robson, K., & Vollmer, H. (2021). Editorial: Themed section on accounting and valuation studies. *Accounting, Organizations and Society*, 91, Article 101223.
- Mitchell, F., Nørreklit, H., Nørreklit, L., Cinquini, L., Koeppe, F., Magnacca, F., et al. (2021). Evaluating performance management of COVID-19 reality in three European countries: A pragmatic constructivist study. *Accounting, Auditing & Accountability Journal*, 34(6), 1345–1361.
- Mol, A. (2002). *The body multiple: Ontology in medical practice*. Durham: Duke University Press.
- Morinière, A., & Georgescu, I. (2022). Hybridity and the use of performance measurement: Facilitating compromises or creating moral struggles? Insights from healthcare organizations. *Accounting, Auditing & Accountability Journal*, 35(3), 801–829.
- Mouritsen, J., Pedraza-Acosta, I., & Thrane, S. (2022). Performance, risk, and overflows: When are multiple management control practices related? *Management Accounting Research*, 55, Article 100796.
- Muniesa, F. (2011). A flank movement in the understanding of valuation. *The Sociological Review*, 59, 24–38.
- Nordgren, L. (2010). The Healthcare Voucher - emergence, formation and dissemination. *Financial Accountability and Management*, 26(4), 22.
- Pache, A.-C., & Santos, F. (2013). Inside the hybrid organization: Selective coupling as a response to competing institutional logics. *Academy of Management Journal*, 56(4), 972–1001.

- Power, M. (2015). How accounting begins: Object formation and the accretion of infrastructure. *Accounting, Organizations and Society*, 47(8), 43–55.
- Quattrone, P. (2015). Value in the age of doubt: Accounting as a maieutic machine. In M. Kornberger, L. Justesen, A. K. Madsen, & J. Mouritsen (Eds.), *Making things valuable*. Oxford: Oxford University Press.
- Rinaldi, L. (2022). Accounting and the COVID-19 pandemic two years on: Insights, gaps, and an agenda for future research. *Accounting Forum*, 1–32.
- Robson, K. (1992). Accounting numbers as “inscription”: Action at a distance and the development of accounting. *Accounting, Organizations and Society*, 17(7), 685–708.
- Sargiacomo, M. (2015). Earthquakes, exceptional government and extraordinary accounting. *Accounting, Organizations and Society*, 42, 67–89.
- Sargiacomo, M., Ianni, L., & Everett, J. (2014). Accounting for suffering: Calculative practices in the field of disaster relief. *Critical Perspectives on Accounting*, 25(7), 652–669.
- Schreyögg, G., & Kleisch-Eberl, M. (2006). How dynamic can organizational capabilities be? Towards a dual-process model of capability dynamization. *Strategic Management Journal*, 28(9), 20.
- Schrøder, I., Cederberg, E., & Hauge, A. (2021). What is good work in a hybrid organization? On the efforts of sequencing registers of valuation. *Accounting, Auditing & Accountability Journal*.
- Skelcher, C., & Smith, S. (2015). Theorizing hybridity: Institutional logics, complex organizations, and actor identities: The case of nonprofits. *Public Administration*, 93(2), 433–448.
- Spanò, R., Grossi, G., & Landi, G. C. (2022). Academic entrepreneurial hybrids: Accounting and accountability in the case of MegaRide. *The British accounting review*, 54(5), 101130.
- Stafford, A., & Stapleton, P. (2022). The impact of hybridity on PPP governance and related accountability mechanisms: The case of UK education PPPs. *Accounting, Auditing & Accountability Journal*, 35(3), 950–980.
- Stark, D. (2009). *The sense of dissonance: Accounts of worth in economic life*. Princeton University Press.
- Svenbro, M. (2022). How many? Calculative practices in the response to the refugee crisis of 2015. *Scandinavian Journal of Public Administration*, 26(2), 23–40.
- Thornton, P. H., & Ocasio, W. (2008). Institutional logics. In R. Greenwood, C. Oliver, R. Suddaby, & K. Sahlin-Andersson (Eds.), *The SAGE handbook of organizational institutionalism* (Vol. 840, pp. 99–128).
- Torfin, J., Lidström, A., & Røiseland, A. (2015). The scandinavian regional model: Accounting for the shift from convergence to divergence. *Scandinavian Journal of Public Administration*, 19(4), 7–28.
- Vakkuri, J., & Johanson, J.-E. (2021). Value creation among hybrids. In J. Vakkuri, & J.-E. Johanson (Eds.), *Hybrid governance and society: Value creation perspectives*. New York: Routledge.
- Weichselberger, G. K., & Lagström, C. (2022). Accounting in and for hybrids. Observations of the power of disentanglements. *Accounting, Auditing & Accountability Journal*, 35(3), 706–733.
- Wilkinson, S. (1998). Focus group methodology: A review. *International Journal of Social Research Methodology*, 1(3), 181–203.
- Yu, A. (2021). Accountability as mourning: Accounting for death in the time of COVID-19. *Accounting, Organizations and Society*, 90(101198), 1–12. April 2021.
- Yu, L., & Mouritsen, J. (2020). Accounting, simultaneity and relative completeness: The sales and operations planning forecast and the enactment of the ‘demand chain. *Accounting, Organizations and Society*, 84(101129), 1–16. July 2020.