

# Costing police services: The politicization of accounting<sup>☆</sup>

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## Abstract

This paper explores the implementation of ‘activity-based’ costing in policing in England and Wales. The 2-year study focused on interviews and analysis of costing data in six forces in an environment in which there are concerns by government about the relationship between cost and performance.

The paper concludes that ‘activity-based’ costing is rhetoric rather than reality and is as much a political as a managerial process. The politicization of policing is seen to involve a shift from a moral panic about crime to one of financial panic over the cost/performance of police. The paper identifies the potential tension between costs and values but argues that the adoption of an accounting technique has been political in that, by overlooking problems of calculability and interpretation of the numbers, it has made certain activities and resource allocations visible, while others—notably the redistribution of police services—have remained or become invisible.

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## 1. Introduction

This paper is a study of the introduction of activity analysis and the costing of police services in England and Wales. It describes the results of a study over 2 years at a national

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level of the introduction of activity costing and the experience of six forces, gained from interviews and the analysis of costed activity data. The introduction of what the police service calls ‘activity-based’ costing is aimed at increasing visibility about what the police do, based on the assumption that the resources allocated to policing by government should be reflected in measurable performance improvement, despite crime being only one element of what police officers actually do.

The research is an investigation of the design, underlying assumptions, political implications and the experience of early adopters. It provides an *ex ante* understanding of the introduction of activity costing into policing set within a broader milieu of the politicization of policing during the second half of the 20th century. The politicization of policing is seen to involve a shift from a moral panic about crime to one of financial panic over the cost/performance of police. The paper identifies the potential tension between costs and values but argues that the adoption of an accounting technique has been political in that, by overlooking problems of calculability and interpretation of the numbers, it has made certain activities and resource allocations visible, while others—notably the redistribution of police services—have remained or become invisible.

The paper is arranged as follows. The first section introduces the milieu of politicization of the police. The second section summarizes the literature on costing for police services. In the third section, the research methods are described. In the fourth section, the paper describes the context of change, the emphasis on cost and performance in policing and the early implementation experience of six police forces with activity costing. The fifth section discusses the findings of the research.

## **2. Milieu of politicization of policing**

The police service provides an important public service. The public relies on the police for protection against crime and public disturbances. The public also expects the police to reassure them that they are safe from injury and loss of property. However, what the police do, and how they do it, is largely presented to the public via press reports that construct a milieu in which crime is increasing, in which abuses of police power take place, and in which the failings of the police receive much more attention than do their successes. It is this press attention to policing, and its impact on the electorate, that largely drives the political response that is the subject of this paper.

The political attention to policing cannot be divorced from changes in society. [Morgan and Newburn \(1997\)](#) traced the growth in prosperity in Britain during the second half of the 1990s, noting that this prosperity was not equally shared. Society became more polarized, both economically as long-term unemployment increased and geographically as households with the lowest incomes clustered together. These changes led to the marginalization and alienation of whole sections of the population, but most notably ethnic minority groups. [Morgan and Newburn \(1997\)](#) commented on the “socially disorderly consequences . . . of spawning and then ignoring the aspirations of large and increasingly concentrated disadvantaged communities denied a reasonable share of the growing and flaunted prosperity enjoyed by the majority of people”. Morgan and Newburn noted the increase in the rate of offences from 1 per 100 of the population in 1950 to 10 per 100 of the population in 1993.

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