

# Accountability by professionalism or managerialism?

## Exploring attitudes among Swedish and Norwegian local government leaders

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### Abstract

Most developed countries continue to experience problems with malfeasance and corruption, making accountability a fundamental concern of public government. Still, the mechanisms which ensure accountability are not given. The article explores two different and apparently conflicting principles of accountability in public organizations: “Professionalism” based in values and internalized incentive structures and “Managerialism” based in externalized incentives and hierarchy. The empirical analysis is based on a comparative survey among local government leaders in Sweden and Norway. The analysis shows that both professionalism and managerialism are regarded important means for accountability and tend to be understood as complementary more than competing principles.

## **Accountability to peers or to auditors?**

If public institutions were perfect, there would be no discretion and therefore little reason to pay much attention to accountability. In the real world, however, where poor management, “bad governance” (Diamond, 1992) and other manifestations of political and administrative malfeasance continue to flourish, the question of how to hold public servants to account continues to be a core concern to government and society. Despite (or, some say, because of) the continuing development of public management models, accountability, understood as the process through which public leaders and civil servants explain and justify their actions or inactions; the application of mandates, authority and resources; and the outcome of public initiatives (see, for instance, Bovens, 2007; Olsen, 2013, 2014; Considine, 2002), seems to become only more and more important to elected officials and citizens.

The past 10-15 years have witnessed the literature on public accountability, including a Handbook devoted solely to the topic (Bovens, Goodin & Schillemans, forthcoming), grow almost exponentially. While accountability has been a key area of research for students of politics and public administration for as long as we have had democratic government it appears as if the recent surge in studies can be related to the emergence of principal-agent issues related to hybrid organizations and NPM reform and the ensuing integration of markets and public sector service delivery (Frederickson, 2005). We will not even attempt to review this huge literature. Instead, we will focus our attention on a limited and specific aspect of the accountability problem; the relationship between two potentially contending but co-existing arrangements through which accountability is pursued.

Accountability relates closely to legitimacy (Gilley, 2009) and is a keystone of democratic governance (Bovens, 2007; Diamond, 1992; Papadopolous, 2012). Instances of malfeasance among politicians or public servants are assumed to erode popular trust in elective office and public bureaucrats and, indeed, the legitimacy of public institutions and the political system (Anderson & Tverdova, 2003; Costas-Pérez, Solé-Ollé & Sorribas-Navarro, 2012). Even when serious malpractice like fraud and corruption appears as isolated events that can be addressed by judicial institutions, taken together they may have, and probably do have, profound effects on people’s general trust in public government. In that respect there is reason to believe that cases of malpractice can reduce legitimacy and that therefore systematic efforts to increase accountability can be understood as important source of reproducing legitimacy as such.

Bovens (2007, p. 450) defines accountability as “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 judgement, and the actor may face consequences”. In addition to this parsimonious procedural definition, a “wide” definition of accountability could also be said to include values and norms such as efficiency, justice, innovativeness, honesty and profitability that serve as benchmarks or criteria against which actions and performance can be evaluated (Bovens, 2007). This article is less concerned with this dimension of accountability, and more concerned with what Bovens et.al. (2008, p. 227) refer to as the “European school of thought”, focusing on the social mechanisms or means which facilitate and sustain accountability. Procedural or institutional mechanisms can be employed to create or enhance accountability, thereby reducing the risk of

malpractice (Page, 2010). These mechanisms include tacit and internalized social and cultural norms defining not just legal but also appropriate behavior in public organizations (March & Olsen, 1989; Olsen, 2013) as well as formal and informal incentives and institutionalized control mechanisms.

Different clusters of ideas about management, administration and governance tend to prioritize alternative accountability arrangements differently. In the Wilsonian and Weberian stylized models of administration, accountability and control was endogenous to the bureaucracy, with accountability flowing upwards in the organization and from there to the political echelon of government (Kettl, 2002). Over the past couple of decades the predominant mode of accountability has instead been derived from neo-liberal ideas and principles emphasizing formalized, external control (Power, 1997; Frederickson, 2005). Despite these ideational shifts and institutional solutions, however, there has been a logical progression, even a “cumulative project”, of ensuring governance and accountability in the sense that each new idea or style has added to pre-existing ideas and institutional arrangements rather than replaced them (Anechiarico & Jacobs, 1994; Bovens, Schillemans & t' Hart 2008, p. 225; Wallis and Gregory, 2009, p. 257). Given that path-dependent development, we would expect accountability to become an increasingly complex process with consistent but multi-layered ideas and organizational models to ensure control and accountability. In the longer term we should also expect growing tensions and contradictions between different means to ensure accountability.

This article compares two such clusters of ideas to ensure effective accountability. One set of ideas can be summarized under the heading of *managerialism*. We are very much aware that the concept of managerialism has been employed to describe intense, if not excessive, attention to public management goals, strategies and organizational models in the public sector (see Considine & Painter, 1997; Considine, 1990). However, managerialism can also be used in a less pejorative and more analytical manner, denoting the model of organizational design and leadership that is associated with public management reform (Pollitt, 1993; Pollitt & Bouckaert, 2011). An important outcome of New Public Management (henceforth NPM) reform has been that accountability has been organized in a principal-agent arrangement drawing on audits, incentives and sanctions.

Drawing on externalized auditing and control, this accountability model thus rejects the idea that control should be exercised through public sector values, norms and qualities among public leaders and employees. Through education and continuous debate within the professions, professional groups in the public sector are socialized into and reproduce norms and values about what characterizes good public service and proper conduct in public organizations. This latter form of accountability is akin to the defining features of *professionalism* in the public sector (Exworthy & Halford, 1999). Professionalism does not replace institutionalized, legal models of accountability. Instead, it prescribes a different set of norms and values to guide conduct and accountability in the public sector. Most importantly, in addition to legal frameworks professionalism articulates an additional set of criteria to distinguish appropriate from inappropriate behavior in public sector organizations which, although not punishable by law, are to guide the professional behavior of public sector employees.

The two models of accountability will be elaborated in more detail later in the paper. For now, we may sum up by saying that managerialism and professionalism represent different stylized

mechanisms for accountability and different models of control of individual conduct in the public sector. They define different systems of norms and rules for public employees, the procedures through which those rules are enforced, and the arrangements through which those who violate the rules will be held to account.

The article investigates the dissemination of professionalism and managerialism among public sector leaders and to what extent public bureaucrats perceive these two systems of norms as competing or complementary principles. The two models reflect different regimes in public management. The idea that accountability can be ensured by internalized values, i.e. professionalism, was for decades a fundamental notion in public organizations. With the implementation of NPM reform, incentives became more emphasized as instruments of accountability and control. Some observers suggest that there has been a substantial shift from values and professionalism to incentives and managerialism in the way public actors think and act in terms of accountability (Sanderson, 2001).

There has been only very scant research on the significance of these two models of accountability. Instead, as Cowell et.al. (2011, p. 434) point out, there has been more focus on philosophical, definitional and theoretical issues (but see Persson et.al., 2013; Page, 2010). As a result, we know very little about the extent to which professionalism and managerialism coexist as foundations for accountability or what these two apparently contending principles mean to different types of actors. Since contemporary government is engaged in complex governance where different and competing principles coexist (Peters, 2011), it is also worth asking to which extent managerialism and professionalism can be linked as complementary systems of norms. This article addresses precisely these issues.

The article explores the attitudes related to accountability and control among local government leaders in Norway and Sweden. Thus, we are following the approach outlined by Page (2010), observing accountability mechanisms from the point of view of the actors rather than relying on a conceptual analysis. The Scandinavian region is normally regarded as a set of highly organized and governed societies (Inglehart, 2004; Gilley, 2009) and a region where accountability is seen as integral to governance and public administration. But, paradoxically, although accountability mechanisms essentially are instruments for control (Papadopoulos, 2012, p. 242) which Scandinavians readily submit to, the Nordic countries have recently experienced corruption and other forms of serious malpractice. These incidents include corruption in public utility companies; illegal financial management by local governments; and politicians' misuse of public resources for private purposes (Gedde-Dahl, Hafstad & Magnussen, 2008; Hofstad, 2008; Andersson, 2010).

Given the role that local governments play in the Nordic welfare states as providers of core welfare services with all that entails in terms of financial flows it is perhaps not too surprising that most of the known cases of malpractice have taken place within the context of local government. Some argue that the recent cases of public sector malfeasance is a direct effect of the neo-liberal "turn" and NPM reform since the 1980s and 1990s when local government was granted more autonomy in terms of designing their organizational structure and its management. In the wake of this reform, managerial ideas from the corporate sector were picked up by many local governments (Frederickson, 2005). The combination of devolution and decentralization on the one hand and incidents like those mentioned earlier on the other has driven Nordic governments at all levels to increase their attention

to developing institutionalized systems for control. The aim of these efforts is to prevent corruption and malpractices although questions can be raised about the costs of these systems (Power, 1997) as well as their effectiveness (Hanberger, 2010).

In the following analysis we first raise the question of how different groups of leaders assess corruption and other forms of malpractice in relation to trust and legitimacy. Secondly, we explore how different groups of leaders explain incidences of corruption and malpractice and how they believe this can most effectively be prevented. Finally, we address the issue of the relationship between professionalism and managerialism, specifically with regard to the extent one principle can substitute the other or if they are equally important, representing different institutional (and institutionalized) perceptions of the role of individuals in public organizations. The empirical analysis shows that the two principles coexist among public leaders, and that they are seen as almost equal important. Also, professionalism and managerialism are not so much understood as alternative paths to accountability as they are seen as complementary systems of norms and accountability.

The article is organized accordingly. Thus, the next section will argue that the normative foundation for accountability has changed from professionalism towards managerialism along with the shift from “public administration” to “public management”. This part elaborates the two different principles for accountability. Section Four presents the design of the comparative leadership survey is presented and discussed, while the quantitative analysis is presented in Section Five. A concluding section summarizes our main findings and their implications for further research.

### **Professionalism, Managerialism and New Public Management**

Essentially all organizations, but arguably public organizations in particular, require some form of instrument or procedure to routinely review individual conduct (Maclagan, 2007, p. 55). Such accountability can, however, be exercised in different ways. In Table 1 we distinguish between two systems of norms, professionalism and managerialism, as alternative instruments of intra-organizational accountability and control of individual behavior. Professionalism and managerialism as concepts are common in the study of public administration and the public sector more broadly and are often used to describe groups of actors. Not least in the literature on the organization and management of welfare institutions (schools, hospitals, social services, etc.), it is common to argue that managers with skills in management and leadership, i.e. managerialism, typically replace former leadership principles based in professionalism where professionals also managed the organization (Exworthy & Halford, 1999). As mentioned earlier, while we acknowledge that managerialism and professionalism are shorthand for large and complex systems of norms guiding organizational leadership and individual conduct we will employ these concepts to denote different approaches to public leaders’ behavior and two principles of accountability.

Thus, professionalism refers to accountability mechanism rooted in internalized values and professional competence, often acquired through education and reproduced by professional associations (Bovens, 2007, p. 456). In studies of bureaucratic roles, professionalism has been related to *professional autonomy* (see e.g. Christensen, 1991; Nalbandian, 1991) and the opportunity (perhaps even obligation) offered public servants to present their professional opinions even when they do not concur with the preferences of the political leadership. Thus, medical doctors challenge

politicians to increase funding on research and medical equipment; teachers protest against increasing the number of pupils in the classroom; and social workers criticize elected officials for not committing more resources to problems of homelessness and substance abuse. In the field of business ethics, by comparison, professionalism has been related to *moral autonomy*. Indeed, the relationship between professionalism and hierarchical control has been described as a “fundamental tension” (Maclagan, 2007, p. 48) within the organization.

Based in these conceptualizations, Table 1 summarizes the two different types of accountability that will inform our empirical analysis.

TABLE 1: *Two principles for accountability*

	Professionalism	Managerialism
<b>Type of control</b>	Lateral; internalizing of incentive structures	Hierarchical; externalized incentive structures
<b>Source of action</b>	Values and professional competence	Incentives and organizational structure
<b>Governance regime</b>	Public Administration	New Public Management
<b>Main element of control</b>	Self-regulation, consciousness among leaders	Principal-agent-model: Information, Sanctions
<b>Typical means to strengthen control</b>	Consciousness-raising by education, socialization, ongoing discussion/debate	Improve streams of information, develop more precise or stronger sanctions

The two principles in table 1 are not necessarily coexisting or equally important in shaping intra-organizational behavior. Rather, it is commonly claimed that there have been a shift from professionalism to managerialism in the Western world during last 20-30 years (Power, 1997; Frederickson & Ghore, 2005). During what Osborne (2010) calls the “Public Administration regime”, professionalism was understood as a grounding principle for accountability. The time period from 1945 onwards when the welfare state emerged in Western Europe was characterized by a strong belief in the capacity of government to address the challenges facing society. The relationship between politicians and the public service was characterized by a Wilsonian separation division between politics and administration (Kettl, 2002; Peters, 2001a). This institutional arrangement was central to Max Weber’s analysis of bureaucratic organizations, too. The Weberian ideal-type model of bureaucracy emphasizes a professional, full-time administrative staff employed for a life-long organized career, appointed to office based on education and merits (Weber, 1993). The role—not the individual—is the basic organizational unit and bureaucrats follow rules and orders “because they are given by officeholders as trustees of a legitimate and impersonal rational-legal order” (Olsen, 2008, p.7).

A classic study of the Norwegian bureaucracy based in such a perspective offers a good example of how accountability have been understood within the context of public administration, and by which

mechanisms accountability is ensured. Lægreid and Olsen (1978; see also Olsen, 1983, pp. 120-47; Christensen, 1991) argue that three different social processes can explain the action taken by individual bureaucrats. *Socialization*, a process to some extent underscored by Weber himself (Olsen, 2008, p.7), is partly a result of a professional education and partly of processes of institutionalization within the bureaucracy. Socialization shapes the bureaucrats' attitudes, deeper values and identities. In addition, bureaucrats are *disciplined*; in order to make a career they need to submit to the role they have been given in the bureaucracy. Lastly, *control* adds to socialization and disciplining in the sense that decisions must be approved by the senior levels of the bureaucracy. In their empirical analysis, Lægreid and Olsen found that all three processes are important although their main conclusion was that socialization had a very strong autonomous effect on administrative behavior. Reflective of the heyday of the "Public Administration regime", the study underlines the importance of values that are associated with professionalism.

Professionalism and professional values are also key concepts in the literature on the "public ethos" (Jacobs, 1992; John & Johnson, 2008; Jørgensen & Bozeman, 2007). There is no single, undisputed definition of what constitutes the public ethos and different authors tend to define the concept in accordance with their specific field of study. One such definition, sufficiently encompassing to serve as a point of reference in the present discussion, describes the public ethos "the beliefs, values and attitudes that go beyond self-interest and organizational interest, that concern the interest of a larger political entity and which induce through public interaction motivation for targeted action" (Vandenabeele, 2008, p. 3). The importance of the public ethos is clearly stated by Lennart Lundquist in arguing that "from a moral and democratic point of view, civil servants must react when their implementation tends to result in decisions, actions and outcomes that are unlawful, unethical or inexpedient. Every individual civil servant has to make her moral considerations [...] following the values of the public ethos" (Lundquist, 2007, p. 69; see also Maclagan, 2007).

Scholars have investigated the resilience of the public ethos after some two decades of NPM reform (John & Johnson, 2008; Wal, Graaf & Lasthuizen, 2008). In the case of the UK, John and Johnson (2008, p. 19) find that "public sector workers are more concerned with jobs where they can help other people and which are useful to society". John and Johnson's findings are interesting since they indicate that public ethos has not been seriously weakened despite the increasing importance of managerialism and NPM. A similar conclusion is drawn by Wal, Graf and Lasthizen (2008) based on data from Dutch public managers. In both these studies, however, it is difficult to determine if these values are a result of self-selection—some people are attracted to public employment whereas others are not—or whether they are a result of socialization and institutionalization within the public sector. Either way, the public ethos can be understood as an important supplement or even alternative to formal rules in providing civil servants with a normative structure to guide their conduct and actions in the bureaucracy. We will return to this point later in the paper.

Neo-liberal ideas in terms of the loosely grouped principles known as New Public Management represent a type of governance regime that has developed since early 1980s. Since the NPM approach is radically different from the public ethos, the shift toward NPM has had implications for accountability (Liegl, 2001, p. 75). That said, NPM does not offer a full substitute to conventional ideas about management, governance and public sector organization. As a result, "Public

Administration” and “New Public Management” coexist, clearly as competing ideas but also as “layers” (Olsen, 2008) or supplements of ideas (Osborne, 2010).

The basic idea of NPM is to inject management methods and practices from the corporate sector into public sector (Hood, 1991; Christensen & Lægreid, 2001). In the practical world, the introduction of neo-liberal ideas has given birth to a set of reforms influencing upon the relationship between political leaders and managers. These efforts include the creation of internal markets; management by objectives; devolution to autonomous agencies (agencification); competition between public and private deliverers; and more specialized public agencies compared to the broader organizations existing prior to NPM (Bozeman, 1987; Meier & O’Toole, 2011; Sellers, 2003; Peters, 2001b; Peters & Pierre, 2001; Pollitt, 1993; Pollitt & Bouckaert, 2011).

Some observers of public administration argue that NPM in and of itself decreases accountability and increases the risk of malpractices (Lundquist, 1998). Frederickson maintains that the managerialism recipe, i.e. deregulation, downsizing and market competition will “make a dish that will spoil” and become the problems of the future—primarily ethical problems (Frederickson, 2005, p. 178; see also Flinders, 2011). At the same time, however, other observers have suggested that even if these risks are real, accountability can still be ensured by creating incentives organized as systems of control (Toonen, 2001, p. 199; Maclagan, 2007) and that by focusing on performance, outcomes and auditing NPM in fact provides more comprehensive and instant accountability than did the previous public sector model of service delivery. In that case, the extent to which NPM increases the likelihood of malpractice becomes a question of to what extent and how accountability is ensured by delegation and formal control systems. The interesting pattern is thus that as the presumed source of the problem can be related to flaws in the principal-agent model, so will the strategy to ameliorate those problems shift from an endogenous, institutional model towards an externalized, principal-agent based arrangement to ensure disclosure and accountability (Jensen & Meckling, 1976; Persson et al., 2013).

To take this argument further, we must very briefly rehearse the main tenets of the principal-agent model. The model takes as its starting point that actors in public (and private) sector have personal ambitions and self-interests that need to be controlled. Whereas the traditional model of public administration to a large extent draws on trust as mode of transaction, the principal-agent model is a contractual regime; there is no assumption about a public ethos, but rather a systematic distrust (Flinders, 2011; Rosanvallon, 2008). The principal needs information about the action taken by the agents and a set of incentives and sanctions in order to be able to steer the agent. The theory predicts that the agents will provide the principal with relevant and adequate information due to either sanctions or the expectations of future sanctions, and this in turn will ensure that the agent uses his/her authority to act in the best interests of the principal (Steets, 2010, p. 15; Kersbergen & Waarden, 2004; Persson et.al., 2013).

Applied as a framework for accountability, the principal-agent model implies a clear separation between the senior level (principal) and the operative elements of the public sector (agents). In public service delivery, the model thus stipulates that the political leadership defines the key parameters in terms of budget, quality and quantity and puts the necessary systems of information and sanctions in place. Once that is accomplished, the political leadership “becomes simply an



indirect customer of the public agency” (Brunelli, Giosi & Testarmata 2011, p. 136). Since the model does not presuppose any strong organizational links between the principal and the agent, rather the opposite, the operative functions by an agent can be organized within the public bureaucracy but may also be placed on arm’s length from the political centre. There is today significant institutional variety in public service production, from traditional government departments via fully or partly public owned companies to contractual arrangement with market actors. In all these cases, the incentives represented by the principal-agent model are expected to ensure that public resources, regardless of institutional framework, are properly allocated administered to the benefit of the public. In this respect the principal-agent model speaks to the very core of NPM.

### **Research design**

There is significant variation in terms of how different national contexts have implemented NPM reforms (Toonen, 2001). Britain, Australia and New Zealand have been at the forefront of reform while other countries have been more reluctant (Pollitt & Bouckaert, 2011). The latter group would include the Scandinavian countries, where public welfare production has a long history and public service delivery is essential to the Nordic welfare state model. Compared to the most radical reformers, the majority of welfare services in the Scandinavian countries are still provided by the public sector. Instead, NPM has had a stronger impact on the norms and discourse underpinning the management of public organizations. With regard to local government which provides the empirical context for this article, the “constitutional laws” for local government were heavily revised in the early 90s in all the Scandinavian countries (Kjellberg, 1995; Amnå & Montin, 2000), allowing local governments to organize their activities according to “local needs”, a room of organizational freedom that soon became filled with neo-liberal principles and NPM-inspired reforms.

Norway and Sweden are ideally suited for a “most similar systems” (Przeworski, 1987; Przeworski & Teune, 1970) comparative research design. The two countries have both developed welfare states with a high level of public service which to a large extent is delivered by local governments. Furthermore, the legal framework for local government is very similar, with some differences in local government tasks, like primary health being a local government task in Norway but not in Sweden. It is also common to see Sweden as a more eager reformist than Norway. In terms of organizational principles, management and control, however, the two countries are rather similar. In both countries the NPM principles of accountability have been transferred into mandatory control systems at the local level. In the present Swedish model, the local government audit authorities play a key role in providing accountability (Hanberger, 2010, p. 171). Their mission is to scrutinize the activities and actions taken by local government measured against standards such as effectiveness and efficiency, and whether accounts are correct and the control performed by council committees is adequate. Typically, audits lead only to minor adjustments in procedures and policies although in some cases more profound changes have been implemented. In addition, the media plays an important albeit informal role, sometimes on its own, sometimes as an extension of a formal audit (Papadopoulos, 2012, p. 242). A case study made by Hanberger (2010, p. 172) shows that the local audit authority is important in all municipalities, whereas the media’s role differs significantly between municipalities and even among single journalists in single media.

The equivalent Norwegian system has a local government audit authority as the main instrument for control. As for Sweden, the audit authority has a wide mandate exceeding the financial audits that

once was their only mission. In addition to the audit, every local council has a control committee with a mix of councilors and professionals. This committee is partly superior to the local audit authority (KRD, 2009).

Both countries now have a formal system in place referring to accountability based in the principle of managerialism. But does this mean that the idea of professionalism and accountability by professional values has been left behind, or has the managerial form rather extended or supplemented former less formal systems based in professionalism and values? This is a core question we will return to soon. Let us first summarize the discussion so far.

Table 1 sums up the two principles of accountability discussed above, professionalism and managerialism respectively. We have related these two principles to the “Public Administration” and “New Public Management” regimes, respectively. This is obviously a simplification and dichotomization of complex phenomena; one could for instance argue that the “Public Administration” utilizes incentives just as much as does the “New Public Management” model by pointing at legal frameworks intended to shape individual conduct within the bureaucracy. Similarly, arguing that NPM is value-free would be misleading (Denhardt & Denhardt, 2000, p. 551). That having been said, our main point is that the emphasis on values and incentives appears fundamentally different in the two regimes and their respective principles for accountability.

Which strategy that a government implements in order to for improve control and pre-empt administrative malfeasance presumably depends on which of the two principles for accountability it emphasizes. If the defense against malpractice is grounded in professionalism, improving accountability becomes a question about developing the set of values public leaders and employees act on and to establish links between these values and the single public servant. This can be done in numerous ways, for example through education (e.g. offering course in ethics) or facilitating discussions about values within public organizations among public servants and in the public discourse. In a managerialism perspective, by contrast, where incentives are the building stones of control, a similar strategy would involve an increase in the flow of information and the introduction of more severe and targeted sanctions.

The empirical relationship between these two principles is not clear. It has been argued that values and incentives are conflicting in the sense that a “public sector ethos” is in danger of being replaced by self interest-driven behavior derived from incentive-based control systems (John & Johnson, 2008, p. 107; Vandenabeele, 2008; Power, 1997; see also Peters & Pierre 2001, p. 4; Toonen, 2001, p. 191). Given the level of complexity in today’s accountability mechanisms, it is also quite conceivable that officials and public leaders handle the tension by sacrificing one form of accountability for another (Considine, 2002, p. 34).

However, as mentioned earlier, studies suggest that private sector forms of management, founded on incentive-based behavior, are not necessarily incompatible with sustaining a public sector ethos (John & Johnson, 2008, p. 121; Wal, Graaf & Lasthuizen, 2008). In addition to investigating how the two principles of accountability (professionalism versus managerialism) are disseminated among different actors in Swedish and Norwegian local government, the following analysis explores the

relationship between the two principles. Is the emerging idea of managerialism a replacement for the former professionalism, or are they rather two different but complementary sets of ideas?

### The dataset

A Norwegian and Swedish leadership survey was conducted during the Spring and early Summer of 2012. The survey was directed towards six municipal leaders in all municipalities in the two countries (a total of 429 Norwegian and 290 Swedish municipalities were included). The survey was sent electronically through an electronic survey-tool. Two elected officials and four senior civil servants were included in the survey. From the political sphere we included the mayor and vice-mayor. From the civil servants we included the city manager; the director of elderly care and support services; the director of physical planning, and the director of financial management.

The Norwegian part of the survey returned an overall response of 1094 respondents of 2488 (44 percent), whereas the Swedish response was 671 answers out of 1662 respondents (40 percent). The response rate is somewhat lower than typical national questionnaires in the two countries, but comparable with comparative surveys in this field. In addition to background variables such as age, gender, location, education and profession, the survey included questions about satisfaction with local services, particularly elderly care, building and planning policies and primary school services. The survey also asked local leaders to rate the degree to which they believed citizens were able to influence local services through a selection of hypothetic measures. Furthermore the survey asked the respondents to rate the importance of a selection of factors which are popularly perceived as necessary for legitimate governance, such as participation in elections, efficiency of services, and citizen access to decision-making within services.

TABLE 2: *Data sources*

	Leadership survey Norway	Leadership survey Sweden
<b>Method</b>	Survey by e-mail	Survey by e-mail
<b>N (response rate)</b>	1094 (44 %)	671 (40%)
<b>Collected when</b>	Spring 2012	Spring/early summer 2012

There are some limitations in our data which should be kept in mind. Firstly, the importance of neo-liberal ideas and the level of NPM-reforms vary significantly among local governments both within and between the two countries. From that perspective a multilevel analysis should be preferred. But since we lack data about the individual actor's institutional context, the dataset does not allow us to explore how, for example, the level of NPM in a local government influences the attitudes and conception among its leaders. The following analysis therefore will be based on individual data only.

Secondly, since the analysis is based on perceptual measures from a set of leaders, common source bias may represent a problem. The problem arises not least since we will use survey responses on both sides of the regression equation. According to Meier and O’Toole (2013) this is a type of analysis one should, if possible, avoid. Their caution is however primarily motivated in relationship to the sensitivity of the items raised in the survey. The items we used do not tap into any clear interest in giving certain answers and we find our questions being among the less problematic types discussed by Meier and O’Toole. Still, the reader should be aware of a risk of common source bias, and results should be read with some care.

**Empirical analysis**

We will first briefly explore the significance which the local government leaders ascribe to preventing malpractice and corruption. From a comparative perspective governments in the Nordic societies enjoy a relatively high level of generalized trust (Newton & Norris, 2000; Christensen & Læg Reid, 2005). It is not quite clear what explains this high level of generalized trust; there are numerous potential explanations to this pattern, ranging from historic traditions via cultural characteristics to socioeconomic conditions. Table 3 gives an overview of how local leaders understand the most important determinants of trust for local government. In the present context, the important observation in Table 3 is that leaders tend to understand the relatively low level of corruption and malpractices as the single most important factor for the level of trust. The only exception from this pattern is Swedish political leaders, who tend to place turnout in election at the very top. The data in Table 3 suggest that preventing corruption and malpractices is not one among many important issues for local leaders regarding trust and legitimacy; rather it appears as a superior issue.

TABLE 3: *Percentage answering “very important” when asked about why local government in Sweden and Norway apparently are highly trusted.*

	Bureaucrats, Norway	Politicians, Norway	Bureaucrats, Sweden	Politicians, Sweden
<b>High turnout in elections</b>	17%	25%	50%	50%
<b>Well functioning public services</b>	58%	58%	63%	38%
<b>No corruption or malpractice</b>	77%	76%	61%	39%
<b>Effective problem solving</b>	56%	56%	59%	41%
<b>N</b>	660	419	420	243

Note: The four mentioned alternatives is a selection of the most important among 12 mentioned alternatives in the questionnaire. The item was phrased as follows: ‘Former studies have shown that Norwegian/Swedish municipalities are relatively highly trusted institutions. How important do you believe the mentioned factors are for the trust people have in the municipality?’ Responses were measured by a 5 point Lickert scale ranging from “not important at all” to “very important”. The table only displays the latter category.

In Table 4 we have asked leaders to rank different actions that can be taken in order to prevent corruption and malpractice. The table shows which actions they consider being all-important. To start from the bottom, we have suggested merging of municipalities into larger units as an alternative since it is sometimes argued that larger organizations are more robust and less sensitive

to individual cases of malpractice than smaller organizations. However, creating bigger public organizations is not regarded as important among the leaders. We cannot state clearly if this means that size does not matter or if the effect rather is the opposite, i.e. that splitting the local municipality into smaller units would prevent malpractice. There may be such an effect, but informants did not have this as an option.

The next two actions (from the bottom) point to measures by the central government to develop a more detailed legal framework, for example by returning to the type of legal framework Sweden and Norway had before the already mentioned reform process early 1990s, or more control activities by central government, for example by the regional representative of the state – the governor. However, both these actions are ranked low and of less importance for both politicians and bureaucrats in both countries.

TABLE 4: Percentage answering “very important” when asked what should be done in order to prevent corruption and malpractices

	Bureaucrats, Norway	Politicians, Norway	Bureaucrats, Sweden	Politicians, Sweden
<b>Increase media focus</b>	18%	18%	13%	15%
<b>Less use of companies</b>	8%	5%	4%	6%
<b>Less devolution</b>	1%	3%	0%	3%
<b>More consciousness-raising among leaders</b>	42%	50%	50%	58%
<b>Improving control routines</b>	39%	43%	38%	50%
<b>More control by the state</b>	2%	1%	3%	4%
<b>More detailed legal framework</b>	2%	1%	3%	4%
<b>Merge municipalities into larger units</b>	9%	8%	5%	2%
<b>N</b>	604	408	364	226

Note: The item was phrased as follows: ‘In your opinion which means would be important if one should avoid future malpractices in local government, like e.g. illegal investments, mixing of roles, breaches and corruption?’ Responses were measured by a 5 point Lickert scale ranging from “not important at all” to “very important”. The table only displays the latter category.

Moving to Table 4, we can observe that increasing the focus by the media apparently is a way of preventing malpractice. This pattern is consistent with observations from the Swedish context discussed earlier that local media can have a crucial role in control, depending on the existence of relevant media and skilled journalists. There is no equal study of Norwegian media and control although the pattern in Table 4 suggests that the role media have in Norway is quite similar.

The next two alternatives point to the internal organizational structure and management principle. “Less use of companies” refers to the common claim that the construction of rather autonomous companies (fully or partly publicly owned), create fertile soil for conduct guided by self-interest or administrative malfeasance. “Less devolution” points to the same principle within a hierarchical

structure, where leaders provide lower-level institutions and actors with extensive autonomy and power. In both cases, however, none of the two groups seems to regard these as important and relevant preventive actions against malpractices.

The two remaining alternatives are clearly the most important items, strongly relating to the concepts elaborated earlier in the paper. "To improve control routines" refers to *managerialism*, and is regarded as important among both politicians and bureaucrats, especially among Swedish political leaders. The action which is accorded the biggest importance, in both groups and in both countries, is raising the level of consciousness among leaders. This type of control corresponds closely to *professionalism* where the aim is to develop a set of values guiding the leader's daily routines. Table 4 gives a strong indication that despite all efforts to create a managerial system of control under the NPM umbrella, values and professionalism are still considered the most important measure to prevent malpractices and corruption.

One important question remains. Based on the data in Table 4, we are not able to say anything substantive about the relationship between the two types of control, i.e. between professionalism and managerialism. On the one hand, the pattern displayed in Table 4 could indicate that informants choose either professionalism or managerialism when asked about actions to prevent corruption and malpractices. In that case, there is a trade-off between the two. On the other hand, it is also possible that informants tend to emphasize both so that the more likely that the one is important, the more likely will the other be. In that case, the two types are obviously complementary.

In order to explore this relationship further we used regression analysis to uncover a wider set of associations among the survey items and background variables (see Table 5). In this analysis we use informants evaluation of "improving control routines", i.e. managerialism, as the dependent variable. The five models explore possible relationships in a stepwise procedure where we first want to find how a set of background variables influence the level of managerialism. Some of these variables, like sex and age, are standard control factors in most multivariate analyses which are introduced in the analysis without any clear assumption about the effect they may have on the dependent variable. The second model explores how professionalism is associated with managerialism on a bivariate basis. The remaining three models explore the relationship by introducing an increasing number of control variables.

TABLE 5: *Determinants for managerialism as a principle for accountability*

	Model 1	Model 2	Model 3	Model 4	Model 5
<b>Constant</b>	4.03***	2.14***	2.13***	2.07***	2.07***
<b>Professionalism as accountability principle</b>		.49***	.48***	.47***	.47***
<b>Role (politician=1)</b>	.14***		.06	.08*	.08*
<b>Sex (female = 1)</b>	.25***			.18***	.18***
<b>Age (years)</b>	.00*			.00	.00
<b>Education (years)</b>	-.00			-.00	-.00
<b>Country (Sweden=1)</b>	.03				-.08
<b>N</b>	1703	1703	1703	1703	1703
<b>Adj. R2</b>	.04	.17	.18	.19	.19

Note: \*  $p < .05$ , \*\*  $p < .01$ , \*\*\*  $p < .001$ . OLS refers to ordinary least squares regression. The dependent variable was measured by asking leaders to indicate how important development of a control system is to avoid future malpractices. The independent variable measuring professionalism is based on an equivalent question about consciousness-raising among leaders (see table 4 for item phrasing and alternatives). Role, sex and county are dummy-variables, whereas age and education is measured in years.

Starting with model 1, it is worth noticing that the model as such explains a very small amount of the total variance. That having being said, role (politicians) as well as sex (female) and age have a significant and positive effect on managerialism. Being a political leader or a woman increases the importance of this type of control as do age.

Moving on to model 2, it becomes clear that there is a strong and positive correlation between professionalism and managerialism (Pearson's  $r^2 = .42$ ); the more one emphasizes professionalism, the more managerialism is also emphasized. There is also a significant jump in the explained variation from model 1 to model 2. This means that even if we know the informant's role, sex, age, etc, we are less able to predict their attitudes towards managerialism unless we know how they emphasize professionalism as a control form.

In models 3 and 4 various personal characteristics are introduced together with professionalism. Even if role and sex do have significant and positive effects as they had in model 1, these variables do not seem to tap much of the effect professionalism has on managerialism. This pattern remains in model 5 where we have added country to see if there are any systematic differences between the two countries that have not been picked up by the previously analyzed variables. The analysis shows that such an effect does not exist. Model 5 also shows that politicians tend to be more positive to managerialism as are the bureaucratic leaders. It is also interesting to note that female leaders are significantly more positive to managerialism than are men. None of these observations have obvious explanations based in the theoretical framework grounding our analysis. However, regarding politicians one can imagine that neo-liberal reforms have contributed to a stronger separation between politics and administration, and those spending their time on the administrative side have a stronger tradition of professional culture than political leaders have.

For female leaders, one can imagine that managerialism is related to minority status. In this survey female leaders make up about a third of the total number of leaders. A possible explanation is that professionalism and values in some way typically are associated with the interests of the majority, in this case male leaders. Alternatively sex can also be a proxy variable for policy sectors, since the share of female leaders varies significantly across the different sectors. Among administrative leaders for elderly care, female leaders make up 71 percent in total, while for the five remaining leader position the share of female leaders is about 30 percent. A closer analysis might have revealed that it is more the sector of elderly care than female leaders that make this statistical result. This pattern clearly calls for further inquiry and a more appropriate theoretical framework.

The overall impression from the regression analysis is that believing in professionalism as a principle for control is a strong predictor of positive attitudes towards managerialism. Thus, professionalism and managerialism are complementary rather than competing control arrangements.

## **Conclusions**

The departing point for this paper was accountability and the various mechanisms by which accountability can be ensured. By focusing empirically on malpractice in Swedish and Norwegian local government, we raised questions about how different groups of leaders would regard malpractice and corruption in relation to the deeper trust upon which any public organization depend; how leaders evaluate different principles of accountability and control; and how these different efforts would contribute to prevent future malpractice and corruption. The two principles of accountability were conceptualized as professionalism and managerialism respectively, and we asked how these two principles are related; are they competing principles or are they rather complementary in such a way that they can easily coexist and be combined?

The empirical analysis which is based in a local government leader survey executed in Sweden and Norway provides some answers to these questions. First, it is clear that avoiding malpractices and corruption is seen as crucial among leaders for the legitimacy of public organizations. With a few exceptions, “good governance” stands out as the main receipt for citizens’ deeper trust in local government; more important than classic input channels like elections. To put it slightly different accountability is considered to be a main source of legitimacy.

Digging deeper into leaders’ assumptions and beliefs about how to prevent malpractices and corruption, the analysis shows that control following the principle of professionalism is regarded most effective while managerialism as a control form is almost equally important. A closer analysis reveals that the two principles of accountability are positively correlated. Together, these empirical findings suggest that the two forms of control are not incompatible or competing but rather coexisting and complementary. This finding fits well with the argument that principles of management, governance and organization are path-dependent and cumulative. New ideas, principles and practices are added rather than replacing the old ones. Likewise our findings contradict some of the claims previous mentioned about a deep incompatible tension between the two principles of accountability. Rather it seems that the two principles rather effortless can exist side by side.



It is sometimes claimed that adding new ideas and practices to old ones increases the complexity of public governance. Adding new accountability principles, like NPM to some extent has done, could on the one hand make accountability arrangement less effective than if they were resting in one single coherent principle. On the other hand, as observed by Landau long before the era of neo-liberalism, duplication and overlap in administrative principles and agencies may also make accountability arrangements more reliable, widen their scope and facilitate adaptation to shifting circumstances (Landau, 1969; see also Olsen, 2014). Adopting such a “the more the merrier” view on intra-organizational control, the findings in this analysis are perhaps more relieving than worrying.

On the other hand we have few ideas about the level of these mechanisms necessary to prevent malpractices. The apparently strong belief in internalized values and competences, e.g. professionalism, in the two Scandinavian countries can possibly be related to “Nordic naïveté”, a not uncommon explanation among commentators on serious malpractice and corruption. It is reasonable to expect that political and administrative leaders in high-trust societies are deeply anchored in professionalism and as such they are neither able nor willing to replace their trust by the systematic distrust inherent in the principle of managerialism. Exploring this issue any further would however require data from countries significantly different from the two in point.

As in most empirical work there are important limitations to our analysis. Our ambition has been to explore the relationship between professionalism versus managerialism, but the data measures de-contextualized and generalized assumptions and attitudes about accountability and control. A more case-oriented research strategy, for instance a series of qualitative interviews, might have given a fruitful contribution and potentially correction to our findings. Similarly, in-depth case studies of specific instances of malpractice or corruption would also contribute to a deeper understanding of these issues.

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