

The Letter or the Spirit?

A Contextual Picture of the Importance of Organizational Values in Decision Making within Agencies, (Para)public and Private Sector Organizations

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ABSTRACT

The aim of this paper is to provide a contextual picture of what is truly valued most in different public and private sector organizations in the Netherlands. Through a series of qualitative in-depth interviews (n=38), that were a follow-up to an earlier survey study among public and private sector managers (n=382), a number of crucial organizational values were presented to and discussed with a selection of top managers from a variety of Dutch public and private sector organizations. The decision-making context from the interviews provides insight in *when, how* and *to what extent* specific values are important. A number of unexpected differences and similarities between organizations with a different sectoral status emerge from the data, which shed new light on existing predispositions on value preferences in government and business conduct.

EVERYBODY IS USING THE 'V WORD' NOW

In the first years of the twenty-first century, 'values' have once again become a central issue in many societal and political discussions: "Everybody is using the 'V word' now"¹. Indeed, after the 2004 U.S. presidential elections, CNN exit polls rated moral values as the most important issue before jobs and the economy.² Similarly, in the 2000 midterm elections, evangelicals, the 'values voters,' walked away from the Republican Party in large numbers, again putting values at the centre of the electoral turnpike.³ Values also played an important role in the 2005 debates on the EU constitution and in a number of recent European parliamentary and presidential elections, including those in Germany⁴, France⁵ and the Netherlands.⁶ However, exact clarifications of this topic of debate are rare.

Indeed, far too often the V word is used in a very general manner, devoid of any context. This fuzziness raises the questions of *what* exactly people mean when they discuss values, *which* specific values are part of the debate and toward which societal or organizational *realm* or *domain* such value discussions are directed. Usually, the answers to these queries remain unclear. Rather, because people agree on their importance in general, values are frequently used as a strategic smokescreen to sidestep painful issues (e.g., Stiglitz 2003). However, difficulties begin once individuals agree on a basic value but attribute very different norms to it, or in other words, actualize the value in different ways. For instance, whereas most citizens might value equity and social justice, no employee would be willing to pay an 80 percent income tax to help achieve these goals, and no employer would appoint an uneducated labourer to the board of directors simply so he or she could earn a large income.

The contested concept of value not only plays an increasingly important role in political and social debates, but in the last few years, it has also become increasingly prominent in business sector discourse (e.g., Kaptein and Wempe 2002; Paine 2003). Moreover, just as in real-life debates, academic discussions on values, whether in business administration, public administration, philosophy, psychology or any other discipline, confuse more often than they clarify. Hence, the literature is rife with inconsistent definitions of the value concept and blurred distinctions between value and related constructs like attitude, belief and norm (Wiener 1988). As a result, like a number of other grand abstractions – art, social justice, religion and democracy (e.g., Gallie 1955 1956), to name a few⁷ – values are "essentially contested concepts" (de Graaf 2003: 22). Moreover, the failure of many studies on values to provide any clear definition of values (Schreurs 2005) has led to the earlier mentioned "values literature confusion" (Agle and Caldwell 1999: 327).

Within Public Administration, public values have been at the forefront of many recent debates in different shapes and forms. Sometimes it seems like everybody is discussing public values, but it turns out that very different things are addressed within the same debate. Some authors discuss the safeguarding of public values in a time of privatization (De Bruijn and Dicke 2006) or economic individualism (Bozeman 2007), or reconciliation of public values in a time of business-like public management philosophies (Kernaghan 2000; Frederickson 2005). Others address public values in general and propose sets of public values (Gregory 1999; Tait 1997) or derive specific sets of public values through empirical research (Beck Jørgensen

2006; Kernaghan 2003; Schmidt and Posner 1986; Van der Wal et al. forthcoming). Subsequently, the examples of *public* values that are mentioned in the literature differ widely (cf. De Bruijn and Dicke 2006: 718).

The same goes for debates within business ethics and organization studies on *business* values. Business administration scholars (particularly business ethicists) have studied organizational values in relation to organizational culture and climate (Schein 1992; Paine 1994, 2002), excellence and success (Peters and Waterman 2005), and more recently, Corporate Social Responsibility and corporate social performance (Agle et al. 1999; Joyner & Payne 2002; Hemingway and Maclagan 2004), and workplace spirituality (Jurkiewicz and Giacalone, 2004).

In short: if studied empirically at all, different types of values are studied within different contexts, which makes it hard to accumulate research findings and expanding general knowledge on values in both sectors. Moreover, most research on values is prescriptive and normative – sometimes even ideological – in nature; this goes in particular for empirical *comparative* research on public and private sector values. The empirical research that does exist is – without exception – quantitative in nature, regardless of whether it concerns individual or organizational values (e.g., Bardi and Schwartz 2003; Buelens and van den Broeck 2007; Goss 2003; Kim 2001; Posner and Schmidt 1984, 1996; Schmidt and Posner 1986; Stackman et al. 2006; Van der Wal et al. 2008; Van der Wal and Huberts 2008; Vrangbaek 2006)

This paper focuses on organizational values and does so by employing a qualitative research design. Through a series of qualitative in-depth interviews (n=38), a number of crucial organizational values derived through an extensive literature review, were presented to and discussed with a selection of top managers from a variety of Dutch public and private sector organizations. The decision-making context from the interviews provides insight in *when*, *how* and *to what extent* specific values are important. It is exactly this contextual, contingent and situational importance of values in organizations that has, so far, hardly been part of any serious research endeavor. This study makes a first empirical attempt to do so.

CONTEXTUALIZING THE ‘V WORD’ IN THE ORGANIZATIONAL DOMAIN

How can a value exactly be defined, and to what extent is it possible to distinguish between different types of values, such as moral versus instrumental (amoral) or individual versus organizational? Values can, at the most basic level, be perceived as “anything good or bad” (Pepper 1959: 7). However, various disciplines within the social sciences have offered other classic descriptions such as ‘enduring, continuing or collective moral beliefs,’ ‘convictions,’ ‘standards,’ or ‘principles’ that influence individual and group choices among alternative courses of action (e.g., Brandsma 1977; Jacob, Flink and Schuchman 1962; Rokeach 1973). Values are also perceived as *guidelines* for action and decision making, as they “refer to people’s reasons for acting and judgments about such reasons” (Ozar 1997: 645) and as either *means* to achieve ends (Rokeach 1973) or “desirable end-states” themselves (Guth and Tagiuri 1965: 125). A somewhat more elaborate definition is presented by de Graaf (2003: 22): “Values are qualities that are appreciated for contributing to or constituting what is good, right, beautiful or worthy of praise and admiration.” Anthropologist Kluckhohn (1951: 395) conceptualizes a value as “an implicit or explicit conception

of the *desirable*,” rather than what is good, right or beautiful, which clearly implies a cognitive, almost rational, as well as an affective element. Whereas the desirable may never be reached in its ultimate form, it is important that individuals and groups try to attain as much as is naturally possible of what is conceived or ought to be desirable.

In daily organizational life, values not only address what ought to be but also what is; not only what is good or desirable, but also what is simply the right thing to do in a decision-making situation (in order to ultimately achieve what is good and desirable from an organizational perspective). Therefore, in this study values refer both to qualities that contribute to what is conceived as the organizational good, as well as to general standards of conduct, which, although broader and less direct than norms, act as guides in choices that have to be made. Thus, values constitute *qualities as well as standards that have a certain weight when choices are being made*.

A subsequent question is whether there are different types of values. Rokeach (1973), as mentioned above, applies a well-known distinction between a terminal (or intrinsic) value, a goal or end to be achieved (e.g., equality), and an instrumental (or extrinsic) value, a means to achieve a terminal value (e.g., equality as a means to greater freedom). Nevertheless, the author himself somewhat repudiates this distinction by stating that most values can be both terminal and instrumental. Even earlier, others, including Kluckhohn (1951), had disputed this distinction. Moreover, Schwartz (1992) finds no empirical evidence for the existence of either instrumental or terminal values.

Another related distinction sometimes applied in the literature is that between *moral values*, values with a clear reference to right and wrong (e.g., honesty and equality), and *instrumental values*, more teleological values with no such reference (e.g., efficiency or effectiveness). However, this distinction also appears problematic in its usage. For example, in an organizational context, it can be argued that proclaiming efficiency to be a leading organizational principle is as much a moral choice as an instrumental one. Moreover, how would a value like accountability, which concerns duty and outcome, be classified? In reality, most values belong to multiple categories that overlap, making a strict distinction between moral and instrumental minimally useful. This is not to say, however, that all possible types of values have the same weight and are appropriate for inclusion in this study. On the contrary, values concerned with aesthetics – such as a world of beauty, cleanliness or inner harmony (Rokeach 1973) – are of no interest here. Rather, this study focuses on those values that impact organizational decision making and determine what is right and wrong, desired and undesired, in organizational conduct.

The lack of agreement on a ‘proper’ usage of concepts such as value – like that on a ‘proper’ usage of concrete value statements such as impartiality – stems from what philosophers call the *nominal* nature of values. From this perspective, values are nothing more than linguistic agreements made operational into nouns like ‘reliability’ or ‘equity.’ Consequently, their meaning is derived not from the essence of the concept but from its usage (cf. Karssing 2003); a meaning that constantly changes and differs from context to context. A related ontological issue in the study of values is the danger of reification: the treatment of an abstraction as if it had concrete or material existence. Sometimes, such reification seems to be the problem with less well-rationalized codes of conduct, in which core values are presented as tools or

instruments that can be easily retrieved from a drawer like a pencil, a calculator or a written law.

However, despite the conceptual confusion and the different ontological attributions to the value construct, it is broadly agreed upon among scholars that values cannot actually be seen or heard and can only be observed in the ways they manifest (Beyer 1981; Kluckhohn 1951; Rokeach 1973), for instance through spoken, written or physical behavior and action (e.g., by filling in a questionnaire or writing a dissertation). As suggested eloquently by Schmidt and Posner (1986: 448), “[t]hey are so deep-seated that we never actually ‘see’ values themselves, what we ‘see’ are the ways in which people’s values manifest themselves: in opinions, attitudes, preferences, fears, and so on.” The best that can be said is that values never occur by themselves: they never appear unaccompanied. Rather, they are attached to objects (“a gun is a bad thing”) or to people and their moods (“I feel good today”) and are manifested through behavior and action (“that is an effective decision”) (de Graaf 2003: 22). Although such a conception has epistemological and methodological implications for the way in which values can be studied (that is: obtaining valid knowledge on how values manifest themselves in real-life situations), it certainly does not exclude verbal or written manifestations of value preferences as a method of study. According to Kluckhohn (1951: 406), sometimes what people say about their values is, truer from a long-term viewpoint than are inferences drawn from their actions under special conditions: “As a matter of fact, people often lie by their acts and tell the truth with words. The whole conventional dichotomy between acting and telling is misleading because speech is a form of behavior itself.”

HOW TO MEASURE WHAT IS VALUED, WHY, WHEN AND HOW?

The first step in the qualitative research phase was the construction of an interview guide, “a listing of areas to be covered in the interview along with, for each area, a listing of topics or questions that together will suggest lines of inquiry” (Weiss 1995: 48). Following an introductory talk in which the interviewer laid out the purpose of the research project and interview, each respondent was asked 17 central questions. Special attention was paid to the order of the topics and the questions (see Appendix A for the full interview guide). The qualitative research method was a *structured* or *standardized* interview, which “consists of a set of questions carefully worded and arranged for the purpose of taking each respondent through the same sequence, and asking each respondent the same questions with essentially the same words” . Thus, each respondent was asked the same questions during an in-depth conversation that lasted between 45 and 65 minutes, depending on time availability and the progress being made during the interview.

Each interview began with a few short questions on career history, present function and organizational characteristics. The respondent was then asked to describe in detail a recent decision he or she had been part of, the deliberations and considerations involved and the resultant choice of a certain direction. This technique was designed to establish an indirect link between decision-making conduct and value prioritization (cf. van Rekom et al. 2006) and initially probe the significance of the *sectoral decision-making context*. The interview core addressed the role and importance of several specific values or pairs of values in this and other important decisions in general, and the way in which these values were either in conflict or

strongly related in certain decision-making contexts. These values were partly presented as pairs because of their strong intercorrelation in the quantitative outcomes (see van der Wal et al. 2008; van der Wal and Huberts 2008): *responsiveness*, *transparency/accountability*, *lawfulness*, *reliability/consistency/incorruptibility* and *efficiency/effectiveness*.

Respondents were also asked whether the same set of core values applied to every decision or whether every decision implied a different hierarchy and a different value mix, what they thought of differences and similarities to other sectors, and to what extent a strong, shared value system (a shared view on ‘what to be and where to go’) existed within their organizations. Although many respondents initially considered the role of values in organizational decision making abstract, most were able to make transparent – for themselves and for the interviewer – what was really valued most during important decisions. They also identified the conflicting, contradictory and sometimes problematic tradeoffs in the prioritization and actualization of certain values.

The interviewer-interviewee partnership, also known as the interviewing relationship, is of great importance to the success of in-depth interviews. For the purpose of this study, the following *research perspective* (Weiss 1995: 65-66) was applied to this interaction:

Interviewer and respondent work together to produce information useful to the research project; the respondent will provide observations, external and internal, accepting the interviewer’s guidance regarding topics and the kind of report that is needed; the interviewer will not question the respondent’s appraisals, choices, motives, right to observations, or personal worth, and will ensure that the respondent will not be damaged or disadvantaged because of the respondent’s participation in the interview, in particular the interviewer will treat the respondent’s participation and communications as confidential information.

Nevertheless, on occasion, the role of “respectful student awaiting instruction” (Weiss 1995: 66) was applied, because in some cases acknowledging the professional status of the respondents helped to disarm them so that they would disclose relevant information and account truthfully for real-life events.

Rather than selecting respondents randomly on the basis of probability parameters, as is the case in a quantitative approach, the selection of respondents or cases in a qualitative context aims at maximizing range and depth (cf. Weiss 1995: 23). It seemed clear that, if the results of both research phases were to be combined and integrated, the type of respondent and organization that was to participate in the interview phase had to resemble those that responded to the survey. Therefore, not only did the sample have to include a wide range of companies as well as a number of federal government organizations, respondents again had to be top-level managers. In addition, a deliberate choice was made to include a number of so-called parapublic organizations (Lyons et al. 2006) or quangos (Van Thiel 2000), such as hospitals, schools, universities and contract agencies (*Agentschappen*), which operate somewhat autonomously from the public core and within a market-like financial budgeting regime. This inclusion was based on the expectation that such organizations more often encounter confrontational and conflicting public and private sector demands, interests, techniques, norms and values within their decision-making processes. The participating organizations together with the (sub)sectors to which they belong are shown in Table 1.

Table 1: Organizations participating in the interview phase (n = 38)

Public sector	Government agencies	Parapublic organizations	Private sector
Provincial Government of Noord-Holland (n = 5)	National Agency of Correctional Institutions (n = 5) ⁸	VU University (n = 4)	Organon (n = 5) Rabobank (n = 1)
Ministry of Health, Welfare and Sport (n = 5)	Agency for Sale of Used Government Goods (n = 1) ⁹	Zaans Medical Centre (n = 1)	KPMG (n = 1) Unilever (n = 1)
Ministry of Finance (n = 4)		Royal NIVRA (n = 1)	DLA Piper (n = 1) Shell (n = 1)
Ministry of the Interior (n = 1)			Van Doorne (n = 1)
15	6	6	11

Besides attempting to maximize range, the sampling was also infused by a certain degree of pragmatism: the research group and the researcher's network were used to recruit interesting and relevant respondents. Although convenience sampling may not be the ideal base for generalization (Weiss 1995: 26), good reasons existed for using this technique to a certain extent: (i) the respondents' own assessment of generalizability, which is strongly related to snowball sampling; (ii) the interviewer's own identification of others worth recruiting, and (iii) the depth of the studied phenomenon itself (the idea that an identity in structure and functioning, a certain amount of universalism with regard to the phenomenon studied, exists among a certain group of respondents). For these reasons, some organizations were represented by several manager participants but others by only one (in some cases, the highest ranking general manager or CEO). Just as was the case for the survey respondents, the majority of interview participants were male (87 percent), averagely aged above 45 (M = 50 years old) and holding a senior management position, supervising from a few dozen up to thousands of employees.

Although *organizational*, rather than *managerial*, values were the subject of study, the overall objective was to paint a broad picture of values in organizational decision making rather than doing case studies of particular organizations. Almost all managers participating in the interviews also filled out the questionnaire, so that a match could be made between the value orientations of both populations. In the end, a total of 38 in-depth interviews were conducted.

DATA ANALYSIS AND REPORTING

The data analysis aimed to draw inferences on the general – organizational and sectoral – rather than the individual level. Single respondents and cases were, therefore, less important than the overall issue: the dependent variables that

represented the most important values in organizational decision making. Thus, even though out of necessity individual participants were surveyed and interviewed in this study, making them the subjects of research, the *objects* of analysis were the aggregate values that play a role in organizational decision making.

The primary objective of this study is to portray public and private value patterns on an organizational and sectoral rather than individual level. Therefore, the data analysis was *issue focused* rather than case focused, as is the case in a multiple case-study design aimed at formulating research propositions, and took place at the “level of the generalized” rather than the “level of the concrete” (Weiss 1995: 152). Consequently, the participating organizations were not studied as distinct cases, but rather the statements on the values in organizational decision making constituted the locus of analysis.¹⁰ The aim of issue-focused analysis is “to describe what has been learned from all respondents about people in their situation” (153); in other words, to paint a general but at the same time contextual picture. Likewise, analysis of qualitative data involves *analytic* generalization rather than *statistical* generalization (Yin 2003). Thus, instead of generalizing the results to a larger population and testing the theoretical propositions, the aim here was to inform existing theory with new insights.

Although clearly not a case-study analysis as such, this research shares many similarities with a multiple-case study analysis in terms of initial data coding and sorting. The logical choice for data analysis was a “retrospective comparison of cases” , an in-depth analysis of a large set of aspects (organizational decisions, organizational values and a number of related issues) in a number of cases (the 38 respondents). According to Eisenhardt (1989), the advantage of such a design is that it allows the researcher to recognize general patterns in different settings. However, its disadvantage is that every case with its own context and contingencies must be reduced to a more abstract level to enable between-case comparisons .

Despite Weiss’s (1995: 154) contention that the coding starts as soon as the first interview report is written, the initial coding of the interview material for this study began after completion of the first series of 10 interviews because of a short hiatus between this series and the 28 interviews that followed. Because 5 of these initial 10 interviews were conducted in a public sector organization and 5 in a private sector organization, the initial coding was not disproportionately biased by either of the two sectors. As Strauss (1987), Weiss (1995) and Miles and Huberman (1994) rightly argue, data analysis is not simply a question of retrospective comparison of cases. Rather, data analysis begins as soon as there is data collection. Indeed, as Miles and Huberman (1994: 49) observe, “the more investigators have developed understandings during data collection, the surer they can be of the adequacy of the data collection and the less daunting will be the task of fully analyzing the data.” The consequence of such a research strategy for the present study was that typing out every interview as seven to eight pages of text resulted in immense quantities of data (over 250 pages of literal transcriptions) that needed to be systematically analyzed. Following the suggestion of the above researchers, coding of these literal transcriptions began with a monster-grid – a data matrix created in Excel with the respondents on one axis and the seventeen interview questions on the other – that can be perceived as a more elaborate version of what Weiss (1995: 157) calls “creating

excerpt files.” Thus, the grid cells were filled not with numbers but with various “verbal comments and citations” from the interviews.

Consistent with explorative research, the option of insights and novel findings based on other variables emerging from the data was left open. Following Bijlsma-Frankema and Drooglever Fortuijn , the analysis included either telling citations from respondent answers or written summaries of the answers on a particular theme that adhered as closely as possible to the respondents’ own words. The next step involved reading all the responses to a particular theme to derive first impressions of overall patterns that were then juxtaposed with the empirical data. This inductive process, described by Weiss (1995: 158) as “local integration,” is clearly not just a matter of counting. After all, besides the fact that respondents had not been randomly selected and that 38 interviews and 17 organizations are, for quantitative purposes, too small a number, the goal of this explorative phase was to consider the nuances and context of every case. Thus, it not only mattered that a respondent *considered a certain value important* and its usage different from that in the other sector, it was equally important to observe *what* and *how strong* that importance was and how the respondent worded the differences. As a result, the inductive analytical process was repeated many times before the final analysis was written.

Following this initial interpretation using the monster grid, the 38 interviews were converted to text documents and imported as separate ‘hermeneutic units’ into Atlas.ti 5.0, a widely used software tool for coding qualitative data in a structured manner. Each core statement or quotation of about 10–20 lines on the importance of specific values received a label or an initial ‘open code,’ one structured sentence that summarized and characterized the statement’s core. All structures were coded except for the few that had no specific relevance for answering the research question (cf. Klostermann 2003: 43). Particular attention was paid to *how*, *when* and *to what extent* the value was important in organizational decision making. During the process of coding and sorting and going back and forth between data and codes, more definitive codes were gradually established as new codes were created or old ones adapted (43). Appendix D provides an example of the way in which the importance of the value ‘responsiveness’ was iteratively coded for the first five respondents.

Not only does the chronological order of an interview (i.e., the interview guide) structure the coding process, it also influences the way in which the story is told in the final report both in terms of chronology and content (Weiss 1995: 153). Thus, to grasp the importance of certain values on a subconscious level and the significance of the sectoral decision-making context, the qualitative analysis focused particularly on the decisions, deliberations and considerations accompanying decision making. Next, based on the most relevant quotations (or parts of them) from participant responses, it characterized each value or pair of values explicitly addressed in the interview in terms of the way it seemed to be important in the decision-making process. Finally, all such observations were combined as a cogently written report; that is, “as a coherent story, so that the material presented early in the report prepares the reader for material that will appear later and later material draws on the earlier, and the reader in the end can grasp the report entire” (153).

HOW AND WHEN VALUES ARE IMPORTANT IN GOVERNMENT AND BUSINESS: EMPIRICAL EVIDENCE

The analyses of the rating and ranking data (see Van der Wal and Huberts 2008; Van der Wal et al. 2008) represent an empirical picture of which values belong to which sector and which values are part of a common core of organizational qualities and standards. Such data say little, however, about the contextuality and dimensionality of value orientations in the sectors involved. The in-depth interviews conducted with the 38 managers from a variety of contract agencies, (para)public and private sector organizations add these elements to the quantitative value orientations.

First, it turns out that the specific decision-making context, or the characteristics of the decision concerned, influences the values that are implicitly and explicitly involved within as well as between the different sectors. All 43 interview statements on important decisions, derived from the 38 interviews with contract agencies and (para)public and private organizations, were characterized by the different elements at the core of the decision. Therefore, rather than distinguishing decision types based on the differentiations commonly used in the management literature – for example, operational, strategic and organizational decisions¹¹ (Keuning and Eppink 2000: 71) – this analysis paid more attention to the complexity and nuances of the material. It thus distinguished between the different categories of elements involved in the decisions, most of which included elements from more than one category. Likewise, many decisions contained similar elements throughout the different sectors, although there were differences in emphasis and context (e.g., in the public sector, financial decisions were often phrased in terms of ‘budget,’ while in business organizations, the term ‘investment’ appeared more often).

Table 5.4: Sectors and elements in decisions (n = 43)

Decisions Sector	Internal organizational	External organizational	Financial/ budgetary/ investment	Political/ policy- related	Strategic/ market- oriented
<i>Public</i> (n = 17)	47	35	24	47	
<i>Agencies</i> (n = 7)	29	29	29	14	
<i>Parapublic</i> (n = 7)	71		14		28
<i>Private</i> (n = 12)	50	33	33		33
Total	38%	21%	19%	10%	12%

Within this framework, the most fundamental difference was sectoral: A number of decisions in private sector organizations referred to strategic market orientations – for example, portfolio diversification, company (re)positioning and mergers and

acquisitions – that did not appear in any other sector other than the parapublic sector, in which alliances and mergers are also becoming of increasing strategic importance. Conversely, references to the political and policy-related context of decision making, and especially to direct interaction with the political leadership, were absent from the business sector. Thus, to make a valid distinction partly based upon sectoral characteristics, other categories had to be added to the existing standard typologies.

Since no distinctions had been created previously, the five categories distinguished (shown in Table 5.4) represent *operant* clusters of subjectivity; that is, functional rather than merely logical distinctions (Brown 1993, 2002), which are the result of an inductive rather than a deductive process.

Some decisions mentioned were more fundamental and far-reaching than others, but all public managers interviewed characterized the decisions as important. An initial analysis was conducted to observe whether specific values, implicitly or explicitly underlying specific deliberations and considerations, could be related to specific categories of decisions.

In other words, different types of decisions involve different values, although the most prominent values distinguished are important in almost any given decision. Thus, the differences between sectors are in part related to the different nature of the decisions made in government and business. For example, politicians and public policy are involved in core public decision making but not in the business sector, while mergers, acquisitions and strategic repositioning play a role in the corporate world but are absent from public sector decision making.

Second, even though the views on how and when specific values are important (or not) differ widely between both sectors, a number of interesting and unexpected similarities occur in terms of the five values or value pairs addressed in the qualitative interviews. Therefore, this discussion now turns to a comparison of how and when responsiveness, transparency/accountability, lawfulness, consistency/reliability/incorruptibility and efficiency/effectiveness are considered important in public and private organizational decision making, and how this contextual importance was worded during the interviews.

A large majority of the statements on how and when *responsiveness*, defined as ‘acting in accordance with the preferences of citizens and customers,’ is important as a public sector organizational value emphasized the distance that should be maintained from direct outside demands. Consequently, these fell into the categories of ‘important, dependent on conditions and circumstances’ and ‘as such, not very important.’ Thus, responsiveness in its authentic form is a political rather than a public organizational or bureaucratic value: Public sector organizational decision making cannot and should not imply that stakeholder wishes, preferences and demands can all be met. Rather, “who gets what, when, how,” as one respondent paraphrased Lasswell’s (1936) famous adagio, is determined by politics, meaning that the public interest is pursued in public organizations after it has been filtered and defined through political channels. From then on, policies are loyally and rationally formulated and executed.

In private sector organizations, a partly similar, partly different picture emerges. In some statements, responsiveness was referred to as the ‘corporate life line,’ with the customer at its centre. However, this emphasis on the customer coincides with the dominant view that a prerequisite for meeting certain public demands is that they

align with corporate demands and interests. In other words, equal weight is not given to the demands, interests and wishes of each and every stakeholder (e.g., those of clients and stockholders may be taken more seriously than those of environmental pressure groups). Moreover, albeit to a much lesser extent than in the public sector core, outside opinion is considered annoying and distractive to actualization of organizational goals.

The qualitative results also corroborate the importance in the public sector of *transparency*, ‘acting openly, visibly and controllably,’ and the immense importance of *accountability*, ‘acting willingly to justify and explain actions to the relevant stakeholders,’ amply demonstrated in the quantitative analysis. However, this importance seems to be much more dimensional and situational than was at first apparent. That is, the statements are almost equally divided between the ‘always very important’ and the ‘important, dependent on conditions and circumstances’ categories. Thus, the extent to which transparency can be an important organizational value is highly dependent on the specific phase in the decision-making process. Sometimes nontransparency, or secrecy, better serves long-term organizational goals and interests, which also implies that different levels of transparency are applied to internal and external stakeholders. In the same vein, such graduality applies to accountability, described in many statements as a hydra-headed concept, whose actualization and importance depend on *who* is addressed (audience), at *what* time (timing) and on *which* topic (content) (cf. Mulgan 2003: 22). However, accountability is considered of overarching importance in decision making, particularly in relation to the other values. Thus, even when nontransparency is believed to be in the interest of the organization – for example, when a certain level of creativity is applied to laws and rules or when, occasionally, an inefficient or ineffective decision must be made – it must be accounted for at all stages.

For the business sector, a largely similar picture emerges. Four out of five views are identical, although one statement from this sector is ascribed to the ‘as such, not very important’ category. In private sector organizations, however, the difference between internal and external accountability is not emphasized as such because an explicit political dimension with regard to this value is absent. In addition, accountability is explicitly related to organizational effectiveness, especially to the ability to account for performance and output. Moreover, somewhat paradoxically, respondents mentioned the downside of these values, which, when they become too dominant, may turn into annoyances that obstruct organizational effectiveness and self-fulfillment. Thus, transparency and especially accountability are very important values in both public and private sector decision making, albeit with many gradations and dimensions but fewer sector-related differences.

The inquiry into the importance of *lawfulness*, ‘acting in accordance with existing laws and rules,’ in public sector decision making resulted in interesting and partly counterintuitive findings. Lawfulness, at first glance self-evident in any public sector decision-making process, appears to have many different faces, resulting in differing levels of importance. Specifically, the statements are almost equally distributed among all three categories. At the core of the graduality of importance is the distinction between the letter and the spirit of the law. Obviously, according to almost all the public managers’ statements, administrative decisions must be in full compliance with the letter of the law, yet it is much more important that decisions

abide by the original goals and purposes of the legislator. When rules and regulations are so archaic or contradictory that they obstruct sound policy and organizational effectiveness (cf. Bozeman's (2000) "rules born bad"), they must be altered; however, such alteration must occur through the appropriate political channels. At other times, rules cannot be followed simply because continued political compromise has made them too complex (an example of "rules gone bad" (2000)) or because the exact procedures for a specific situation have been forgotten (cf. Huberts, van Montfort and Doig 2005).

Surprisingly, many views on the importance of lawfulness in the business sector again resemble those of the public sector: Five out of six of the codes are identical, and statements are almost equally distributed among the three categories. It should be noted, however, that two such codes were categorized in the 'as such, not very important' category. In addition, even though the prevalence of achieving corporate goals and interests is more apparent in private sector decision making, the perception of the spirit versus the letter of the law is similar to that in the public sector. The primary difference is that it is seemingly somewhat easier to diminish internal bureaucracy and regulations in a corporate environment than in a public sector setting in which political procedures and logic must be applied. Moreover, it seems difficult for rule makers to be frequent rule avoiders or even rule breakers. In the end, the study results do not support the popular simplistic view of government conduct as permanently guided and constrained by laws, rules and regulations while businesses try to duck and circumvent their legal obligations and responsibilities. Daily organizational life is simply more complex.

The importance of *consistency*, 'acting consequentially in similar decisions with regard to similar stakeholders,' *reliability*, 'acting in a trustworthy and consistent way towards relevant stakeholders' and *incorruptibility*, 'acting without prejudice and bias toward private interests' may seem self-evident in both public and private sector conduct, but here also gradations and nuances apply. Notably, for the first time in both sectors, none of the statements are categorized in the 'as such, not very important' category. Not surprisingly, incorruptibility is considered important in public sector decisions because of strong personal as well organizational motives, although some statements display doubts about whether this value can always be fully actualized. Moreover, with regard to incorruptibility, other values like transparency and lawfulness are often mentioned as being different sides of the same coin. Thus, views on the distinction between unreliability and inconsistency are interestingly different. Whereas the former is seen as out of the question for decision making in government organizations, the latter is considered much less problematic because the organizational environment, especially within a political setting, can itself be inconsistent, so decisions can or even should be inconsistent from time to time.

In business sector decision making, the importance of the values consistency, reliability and incorruptibility is more graduated. Even though the managers' personal commitment to these values, as well as the impossibility and undesirability of too much emphasis on decision-making consistency, is also acknowledged more in the private sector than in the public sector, acting according to these values is not always seen as a possibility ("we are all human"). An interesting addition here is the global dimension: Perceptions on what constitutes incorruptibility, reliability and consistency differ widely around the world, a factor obviously more relevant for

multinational corporations than for federal government organizations. Overall, larger sectoral differences can be reported for these values than for the preceding ones: two out of four views differ between government and business.

Particularly surprising, and somewhat ambiguous and complex to interpret, are the views on the two Es, whose nature the literature has never fully clarified. That is, it remains unclear whether they are classical business values that have become increasingly important in the public domain or qualities and standards that are important in all organizational decision-making processes regardless of sector. In the statements from the public sector, *efficiency*, ‘acting to achieve results with minimal means,’ and *effectiveness*, ‘acting to achieve the desired results,’ are distributed among all three categories of importance with the largest number of coded statements in the ‘depending on conditions and circumstances’ category. In other words, the two Es are considered important, yet with much emphasis on the complexity of determining what exactly constitutes efficiency and effectiveness in public sector decisions. Given the widely accepted goal of efficient and effective decisions, evidence-based policy has become a popular buzz phrase during the last decade; however, according to the statements, it is still very difficult to determine whether certain outcomes are related to the specific policies introduced to achieve such outcomes. For these values, considerable intrasectoral differences emerge: Statements emphasizing a considerable increase in the importance of the two Es during the last decades lie alongside statements that consider this alleged increase arrogant hype.

In part, the business sector views also represent intrasectoral differences for these two values, with half the private sector statements unexpectedly falling into the ‘not very important’ category, but two coded statements making a claim that is totally absent from the public sector results; namely, that ‘these ultimately are the most important values.’ Instead, the private sector statements emphasize the subordination of the two Es, sometimes described as instrumental values, to other, sometimes designated as (strong) ‘moral,’ values. Nevertheless, congruent with the public sector, private sector responses emphasize the complexities of determining what exactly constitutes decision-making efficiency and effectiveness, although some statements argue that business decisions are somewhat easier to measure in terms of input-output ratios. It is also for the two Es that the largest sectoral differences can be reported; three out of four business sector views differ from those distinguished for the public sector.

HOW AND WHEN VALUES ARE IMPORTANT IN-BETWEEN GOVERNMENT AND BUSINESS: EMPIRICAL EVIDENCE

Interestingly, for contract agencies, none of the statements on *responsiveness* could be assigned to the ‘always important’ category; for parapublic organizations, this class comprised only a small number of statements. Rather, even though the statements closely resemble those of the public sector core, logically, they suggest even more distance from daily politics and public opinion. In agencies, efficient, effective and accountable execution of what has been agreed with the political leadership guides decision-making processes; therefore, views on how and when responsiveness is important in parapublic organizations are more similar to those of the private sector.

That is, demands that are met and the display of openness toward outside opinions must align with organizational interests.

Given the distribution of the statement among the categories, compared to the core public and private sector organizations, those on the interface between these two sectors consider *transparency* and *accountability* of more absolute importance. However, with regard to content, the coded statements largely resemble those of the public sector. In parapublic organizations especially, transparency and accountability are considered important in a less gradated sense and are labeled ‘always very important,’ arguably because their stakeholders are often clearly defined.

With regard to *lawfulness*, the responses lie exactly in between those of the public and private sector core. For both agencies and parapublic organizations, the coded statements are almost equally distributed among all three categories, and the codes largely resemble those of the public and private sector, although it should again be noted that, surprisingly, many similarities exist in how the importance of this value is interpreted in government and business settings. One important difference, however, is that a relatively large number of statements from executive agencies fall into the ‘as such, not very important’ category, emphasizing that too many rules obstruct and diminish organizational performance and employee self-fulfillment. Since agencies were originally created to efficiently and effectively execute policies without being constrained by a surfeit of political interference, rules and procedures, this result aligns with what the literature indicates about such organizations (e.g., Christensen and Laegreid 2003; Pollitt and Talbot 2004; van Thiel 2004; van Thiel and van der Wal forthcoming).

The importance of *consistency*, *reliability* and *incorruptibility* is more explicitly denoted here than in government and business organizations, often as being ‘always very important.’ Most particularly, the statements show the same exact distribution for agencies as for parapublic organizations. They also mention the differences between unreliability and inconsistency, with the latter sometimes being a virtue rather than a vice. In terms of content, the coded statements again fall exactly in between both sectors, with two resembling the public sector and two resembling the business sector codes. In other words, they emphasize both the exemplary role of organizational leadership and the many impediments that complicate the continuous realization of these values.

It was anticipated a priori that in hybrid organizations the qualitative results for *efficiency* and *effectiveness* especially would more resemble those of the private than the public sector, although the results for these had themselves already proven different than common thought would suggest. Whereas a majority of the agency statements are situated in the ‘always very important’ category (all four category codes can be found in the public sector), the picture for parapublic organizations is, interestingly, more gradated. Here, for the first time, making inefficient and ineffective decisions is characterized as organizational misbehavior because such decisions misuse stakeholder finances (a statement that would be expected in a business rather than a parapublic environment).

To give a general overview Table 8.5 outlines the percentages of statements from each sector in each of the three designated categories, ‘always very important,’ ‘important depending on conditions and circumstances’ and ‘as such, not very important.’

Table 2: Gradual importance of values in decision making (statements in each category indicated as percentages)

Importance Values	<i>Always very important</i>	<i>Important depending on conditions and circumstances</i>	<i>As such, not very important</i>	Number of statements
Responsiveness	Public: 21 Agencies: 0 Parapublic: 22 Private: 36	Public: 58 Agencies: 71 Parapublic: 56 Private: 55	Public: 21 Agencies: 29 Parapublic: 22 Private: 9	14 7 9 12
Transparency and accountability	Public: 43 Agencies: 50 Parapublic: 78 Private: 50	Public: 57 Agencies: 50 Parapublic: 11 Private: 41	Public: 0 Agencies: 0 Parapublic: 11 Private: 9	14 10 9 12
Lawfulness	Public: 13 Agencies: 9 Parapublic: 31 Private: 33	Public: 74 Agencies: 55 Parapublic: 54 Private: 42	Public: 13 Agencies: 36 Parapublic: 15 Private: 25	15 11 13 12
Consistency, reliability and incorruptibility	Public: 64 Agencies: 57 Parapublic: 57 Private: 33	Public: 36 Agencies: 43 Parapublic: 43 Private: 67	Public: 0 Agencies: 0 Parapublic: 0 Private: 0	14 7 7 12
Efficiency and effectiveness	Public: 29 Agencies: 57 Parapublic: 29 Private: 17	Public: 64 Agencies: 29 Parapublic: 57 Private: 33	Public: 7 Agencies: 14 Parapublic: 14 Private: 50	14 7 7 12

Obviously, given that the results displayed here stem from qualitative analysis, the percentages by no means imply a generalizable distribution of the importance of values in different kinds of organizations. Nevertheless, showing percentages instead of absolute numbers enables a comparison between the four types of organizations, whereas the number of statements differ so widely between sectors (see also Table 5.4) that showing absolute numbers would result in a confusing rather than clarifying picture. For a general overview, however, the absolute numbers of statements for each value and sector are shown in the last column of the Table.

Adding contextuality and dimensionality

The qualitative results add both contextuality (i.e., sufficient context for the empirical information derived) and dimensionality (perceived here as the extent, magnitude, or scope of the importance of the object of study) to the quantitative importance of organizational values without undermining those results or producing a confusing or contradictory picture.

On the one hand, the quantitative survey results make clear *why* responsiveness as such is not among the most important values in either of the sectors concerned (the

value is absent from those listed in Table 8.1). It is simply not a crucial factor in *organizational*, managerial decision making. Interestingly, its importance in absolute terms seems to diminish the further away a public organization is from the political arena but to increase again in a more businesslike environment that requires the “pleasing” of customers and stakeholders.

On the other hand, the interview statements make clear why accountability, a common core value in the quantitative study (Van der Wal et al. 2008; Van der Wal and Huberts 2008), is so crucial in both sectors, and why, in difficult situations, it becomes even more important than transparency, incorruptibility, lawfulness, efficiency and effectiveness. When, for whatever reason, other values cannot be fully actualized, this failure must be accounted for at all times independent of the circumstances and conditions involved. Thus, transparency appears to be of much more situational importance in both government and business, and in some situations, in accordance with its modest importance in the quantitative results, its converse, secrecy, seems to be the prevailing value. This more absolute importance of transparency and accountability on the interface between both sectors might be explained by the ever-increasing oversight pressure from and reporting obligations to the public sector core.

Lawfulness is obviously important in both sectors but to very different extents and with different scopes. Although a classical public sector value in the literature and in the survey results (and moderately important in the business sector), this value seems to be important in terms of the spirit rather than letter of the law and is seen to constrain organizations and managers rather than enable them to achieve their goals. For multinational corporations, however, it simply is not an option to duck externally enforced legal obligations, although internally continuous efforts are made to keep organizational bureaucracy minimized. Most deviant from the others are the agencies, in which lawfulness is considered important only in a very gradated fashion and is often perceived as a burden that hinders the efficient and effective implementation of policies and the provision of public services.

Incorruptibility, a public sector value in the survey study, and reliability, a common core value in the same study, are almost impossible not to espouse and consider important. Indeed, these values are considered important in both sectors and, corroborating the survey results, are more often ‘always important’ in public than in private sector decision making. Nevertheless, in both sectors and especially within a business environment, the dimensions of importance differ. First, because of contextual factors, it is not always possible to realize the values of incorruptibility and reliability in all decisions or in all (international) settings. This situation becomes particularly interesting when these values are combined with consistency: given the inconsistency in organizational environments and the political arena, certain decision-making inconsistency is not considered a vice. Nevertheless, when decision-making inconsistency occurs, not only reliability and incorruptibility but also transparency and accountability become important. In other words, inconsistency does not contradict moral conduct as long as it is made explicit and is accounted for. This latter was also the case for organizations that operate in between the public and private sector core.

Arguably, determining the whether, how and when of importance – and sectoral status – is most complex for the two Es. Both common core values in the survey

outcomes, these appear to be more often ‘always important’ and ‘important depending on conditions and circumstances’ in government than in business. In the private sector, a considerable number of statements even emphasized that these values are certainly not among the most important, especially compared to some other values discussed above. In comparison, they were considered of the most, or the most absolute, importance in agencies but, surprisingly, only conditionally and circumstantially important in parapublic organizations.

CONCLUSION

A more in-depth look at what is valued most in what are often complex and ambiguous decision-making situations reveals the role played by circumstantial and conditional factors. Not only does the extent to which the decision involves internal or external stakeholders strongly influence the importance of values like responsiveness and transparency – ranked moderately important in both sectors – it also affects accountability, the top-ranked value in government and among the most important in business. Responsiveness to the general public (i.e., the citizen as primary stakeholder) is as such of less importance to public organizations because these are responsive to their political superiors, who are in turn supposed to be responsive to the wishes, demands and preferences of the outside world. This result is a somewhat unexpected version of the classical politics-administration dichotomy (e.g., Wilson 1887; Goodnow 1900). On the other hand, for businesses, which hold the wishes and demands of the customer in particular and the outside world in general “at the centre of their existence,” responsiveness would seem at first glance to be of more direct importance. However, for stakeholder wishes and demands to be met, they must align with organizational interests; therefore, in reality, not all wishes and demands carry equal weight.

As previously pointed out, such dimensional importance also applies to transparency, whose importance strongly depends on factors like timing and audience, and, to a lesser extent, accountability. However, the latter is considered of overarching importance, especially in relation to other values in the set. That is, when decisions are nontransparent, inefficient or out of accordance with certain rules and regulations, this deviation must be accounted for at all stages. In other words, when other values cannot be fully actualized, for whatsoever reasons, this failure must be explained at all times independent of the circumstances and conditions involved. The same might seem the case for lawfulness, especially in a public sector setting. Yet this value, ranked 2nd in governmental and 11th in corporate decision-making, apparently has many faces. At the core of this gradation of importance is the distinction between the letter and the spirit of the law. Interestingly, in both sectors, considerable creativity with regard to the application and interpretation of rules, regulations and procedures is considered acceptable – and in many cases, even desirable – in the interests of enhancing decision-making effectiveness and efficiency. The importance of these two Es, ranked as common core values, is characterized by even more facets. While they are often characterized as “new” public sector values (e.g., Kernaghan 2000, 2003) that are incongruent with some classical government traits (e.g., Frederickson 2005), public managers have mixed views on the recent increase in their importance. Yes, is the general sentiment, they are and always have been important – although some see a

shift in thinking during the last decades – but it is very complex to determine and measure the efficiency and effectiveness of governmental decisions. This same nuance is notable in private sector organizations: it is highly complex to unambiguously determine what is efficient and effective in specific situations. Surprisingly, in the business sector, the two Es are both considered “ultimately the most important values” but at the same time “much less important than values such as accountability, reliability and incorruptibility.” The latter two are considered important in all situations, although respondents in the business sector also pointed out that because “we are all human,” it is simply not always possible to act in accordance with these values. Interestingly, this observation holds to a lesser extent for the related value of consistency. Not only is inconsistency seen as less of a vice than unreliability, but sometimes, given the inconsistency of the organizational environment, decisions can or even should be inconsistent.

Apart from adding nuance and context to the quantitative results, the qualitative results did not refute or confuse them. Efficiency, effectiveness, accountability and reliability are indeed common core values and incorruptibility, although important in both sectors, is somewhat more important in public than in private sector organizational decision making. When analyzed more thoroughly, however, the importance of the crucial government value lawfulness in public sector decisions is highly gradual, while multinational corporations simply cannot afford not to abide by the rule of law. The importance of responsiveness and transparency, on the other hand, is mitigated by a number of factors and conditions, making these values again only moderately important in decision making in both sectors.

REFERENCES

APPENDIX A

INTERVIEW GUIDE

First three more general questions:

1. What is your age?
2. For how long have you been employed by your current employer?
3. Could you shortly tell me something about your background, in terms of education, previous jobs and functions, and the content of your current function?

Decisions and values:

4. Could you describe the most recent important organizational decision in which you were personally involved?
5. What were the central considerations and deliberations for you and other organizational members that were involved in the decision?
6. What kind of assumptions, principles, or values played a role?

Specific values:

For as far as they have not yet been mentioned, I would like to ask you whether the following values did play a role in this decision, or play a role in decisions such as these?

- Acting in accordance with preferences, wishes, and demands of citizens and stakeholders, the 'public interest' (*responsiveness*)
- Acting with openness and the willfulness to be accountable (*transparency, accountability*)
- Acting in strict compliance with rules, and procedures (*lawfulness*)
- Acting with integrity and consistency (*consistency, reliability, and incorruptibility*)
- Acting with efficiency and effectiveness (*efficiency, effectiveness*)

7. What prevailed in the end?
8. Could you try to explain why (based upon which preferences) a choice was made for a certain direction and not for another one?

Conflicts and problems:

We have just attributed attention to a number of values.

9. Can these values be in conflict with one another?

10. How does that show? Could you give an example?
11. Does that have anything to do with conflicting demands out of society, politics, and stakeholders?

E.g.,

Incorruptibility, transparency, lawfulness, but on the other hand 'delivering value for money,' and 'getting things done fast'

12. Do these conflicts result in problems, and if so, what kind of problems?

E.g.,

Conflicts of interest

The bypassing of norms and regulations to achieve certain objectives

Decision-making difficulties (delay, implementation impossibilities)

Other sector:

13. What is your image of the other sector in terms of which values are most important?

Similar or different values?

14. Are most decisions in your organization based upon the same set of considerations and values (such as the ones we did discuss)?
15. Or are different considerations and values important in different contexts?

We are almost at the end of our conversation. I have an impression of what is most important in decisions within your organization. To conclude, I wonder whether you can tell me whether and to what extent there is a shared view on what is valued most within your organization, or in other words, where your organizations stands for and where is wants to go.

16. Is there a shared view on what your organization stands for?
17. How does that prove?

Do you have questions or comments? How do you look back at our conversation?

Let me thank you for your effort and your time. You will receive a transcript of the interview for factual approval.

¹ As pointed out by Geoffrey Nunberg, a Stanford based expert on politics and language: <http://sidebar.cnn.com/2004/ALLPOLITICS/08/28/gop.values/index.html> (most recently visited on November 11th 2007).

² <http://edition.cnn.com/2004/ALLPOLITICS/11/02/prez.analysis/index.html> (most recently visited on November 11th 2007).

³ For an extensive overview of the role of values in recent U.S. elections, see Green, J.C., M.J. Rozell, and C. Wilcox (Eds.) (2006). *The Values Campaign? The Christian Right and the 2004 Elections*.

⁴ During the most recent German elections in 2005, some specific values were addressed, although still in a very general manner. For instance, CSU boss Edmund Stoiber lectured his audience on “basic conservative values such as homeland and patriotism” before now German Prime Minister Angela Merkel commenced her acceptance speech (<http://www.wsws.org/articles/2005/sep2005/cdu-s07.shtml>). In her first parliamentary address since her inaugural speech, Merkel asserted that “[o]ur values should not be led just by words: we have to assert them,” which took legislators by surprise given the accompanying claim that foreign policy strategy would be based on Germany’s defending the values of human rights and freedom (“Merkel lays out foreign policy, emphasizing ‘values’” <http://www.iht.com/articles/2006/03/29/news/germany.php>).

⁵ In the most recent French presidential elections (2007), not only were value differences a central issue, emphasized and reiterated as such, but both candidates addressed specific values to elucidate these differences. Socialist candidate Segolene Royal, during the final stage of the battle for the presidency, called upon “all who want a triumph of human values over those of the stock market.” (<http://edition.cnn.com/2007/WORLD/Europe/04/23/france/election/index.html>). Her rival, Sarkozy, had stated earlier when accepting his candidacy that “my values are yours, those of the Republican right. These are the values of fairness, order, merit, work, and responsibility. I accept them. But in these values in which I believe, there is also movement. I am not a conservative. I do not want an immobile France. I want innovation, creativity, the struggle against injustices.” (<http://www.iht.com/articles/2007/01/14/news/france.php>).

⁶ In the explosive Dutch political year of 2002, the leaders of the self-proclaimed ‘new politics,’ Pim Fortuyn (who was murdered that same year) and Jan-Peter Balkenende (who became and still is Prime Minister of the Netherlands) both declared ‘the reconciliation of shared norms and values the most important priority for the years to come’ (Vermeulen 2003: 1). According to them, values and norms had ‘disappeared’ and, as a consequence, social cohesion had eroded during the last decades of the twentieth century. Interestingly, those parties that had ridiculed Balkenende in 2002 later embraced the issue of ‘values and norms’ in the 2006 parliamentary elections. Yet, again, barely any reference was made to what exactly was meant by the topic of debate. This fuzziness was specific to the Dutch situation: everybody discussed the issue, but nobody seemed able to specify what the discussion was about. The influential Scientific Council for Government Policy (WRR in Dutch) published an eloquent and extensive report on this issue (see <http://www.wrr.nl/content.jsp?objectid=2783>); however, other than resulting in a number of interesting academic and very confusing public debates, the report seemed unable to flesh out the subject sufficiently (see van der Wal and Vermeulen 2005).

⁷ Specifically, they are “concepts the proper use of which inevitably involves endless disputes about their proper uses on the part of their users” (Gallie 1956:169). Thus, the dispute is over the *proper use* of the concept; and all argue that the concept is being “*used inappropriately*” by others (Smith 2002: 332).

⁸ DJI (*Dienst Justitiële Inrichtingen*) in Dutch.

⁹ *Domeinen Roerende Zaken* in Dutch.

¹⁰ As will become apparent in chapters five, six and seven, this issue-focused perspective also implies that there are more statements incorporated into the data analysis than there were respondents (e.g., for the analysis of how and when ‘lawfulness’ was important in contract agencies, 11 statements were coded even though only 6 respondents had been interviewed).

¹¹ Decisions with only an *operational* character, often part of common distinctions in the literature, are not mentioned here because the research population consists only of top managers.