

Administrative reforms and accountability relations in the welfare states.

Comparing health and labour administration in Norway, Denmark and Germany

Per Lægreid • Kristin Rubecksen



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Contents

Abstract	3
Foreword	4
Introduction	5
Concepts and theoretical approaches	6
Accountability	6
Theoretical perspectives.....	7
Tasks or policy area matter – political salience, professionalism and standardization	7
Culture matters – the importance of administrative culture in different countries.....	9
Structure matters - The importance of positions and administrative level.....	10
Accountability and performance	11
Reform Context	14
Norway:	14
Welfare Administration Reform.....	14
Hospital Reform	15
Denmark:	15
Welfare	15
Hospitals	15
Germany	16
Welfare administration.....	16
Hospital.....	17
Data basis	18
Accountability types – culture, tasks and structure	19
Accountability and performance	22
Discussion	27
Conclusion	28
References	29
Appendix:	34

Abstract

The paper addresses the balance between different accountability relations as perceived from the top of the central government in the aftermath of administrative reforms of welfare/labour and hospital/health in Norway, Denmark and Germany. The focus is on political, administrative, professional and societal accountability.

We examine:

- a) what are the prevalence of different accountability types?
- b) How do the accountability types vary with country, policy areas and structural features?
- c) What are the effects of different accountability relations on different performance indicators?

Theoretically we apply a structural perspective, a task-specific perspective and a cultural perspective. The data base is a survey of top civil servants in central government. The paper reveals that there are multiple accountability types, and that there is a rather loose coupling between cultural, tasks and structural features and the different accountability types. There is also a loose coupling between accountability and performance, but with significant variation across accountability types.

Foreword

This paper is written as a part of the project «Reforming the welfare state. Democracy, accountability and management», funded by the Norwegian Research Council. It is a revised version of a paper presented at the permanent study group VI on «the governance of public sector organizations» at the EGPA Conference in Speyer, September 10-12 2014

Introduction

The main theme of this paper is the dynamics between accountability and administrative reforms in welfare states which is an ambiguous and contested relationship (Lægreid 2014). The paper addresses administrative reforms in the welfare state and the balance between different accountability relations as perceived from the top of the central government in the aftermath of these reforms. The focus is on accountability to whom and the problem of the many eyes by focusing on political, administrative, professional and societal accountability. A core question is if there are variations across countries (Norway, Denmark and Germany) and across policy areas (labour and welfare administration and hospital and health). The countries that we compare have all been subject to large-scale administrative reforms within the fields of welfare administration and hospitals in recent time. We also control for administrative level and positions. Theoretically we will apply a structural perspective, a task-specific perspective and a cultural perspective.

We ask what forum the top civil servants are accountable to. As a proxy for accountability relations we will use a question to top civil servants on how their own organization typically react when it's responsibility or interests conflict or overlap with that of other organizations. The following accountability dimensions will be addressed: referring issues up the administrative hierarchy, referring issues to political actors or bodies, consult experts, and consult civil society/private sector stakeholders. We will also treat accountability as an independent variable and examine what the effect of different accountability types are on performance, such as cost and efficiency, service quality, policy effectiveness, policy coherence and coordination, citizens participation, social cohesion, equal access to services, fair treatment of citizens and citizens trust in government. More specifically the following research questions will be addressed:

1. What is the prevalence of different accountability types?
2. How do the accountability types vary with country, policy areas and structural features?
3. What are the effects of different accountability relations on public sector performance?

The empirical data is based on a comprehensive survey to top civil servants in different European countries conducted in 2012-2013 by the COCOPS project (Coordinating for Cohesion in the Public Sector, <http://www.cocops.eu/>)¹.

First, the paper gives an introduction to core concepts and theoretical approaches such as accountability, performance and the cultural, structural and task-specific perspective and the model of analysis. Second, we give a brief outline of the reform context in the three countries when it comes to reforms in the welfare administration and the hospital sector. Third, we present the data basis. Fourth, we present the empirical findings when it comes to accountability types, how they varies with cultural features, tasks and structural features

¹ The research leading to these results received funding from the European Union's Seventh Framework Programme under grant agreement No. 266887 (Project COCOPS), Socio-economic Sciences & Humanities

and what their implications are on different performance dimensions. Finally we discuss the findings and draw some conclusions.

Concepts and theoretical approaches

Accountability

After three decades of reforms in the welfare state it is rather evident that the relationship between accountability and performance is contested in many countries, and we have to operate with a multi-dimensional accountability concept going beyond hierarchical principal-agent accountability (Christensen and Lægreid 2014). This is especially clear in the ambiguous and unsettled situations which often characterize reform periods (Olsen 2013). Bovens (2007) defines accountability as «the relationship between an actor and a forum, in which the actor has an obligation to explain and justify his or her conduct, the forum can pose questions and pass judgment, and the actor may face consequences» (Bovens, 2007: 447). Our proxy mainly focuses on the information and discussion phase and we are not able to cover the consequence phase. Boven's definition gives a good insight into the basic functioning of accountability; however in practice accountability is more complex and ambiguous. Many different processes of accountability are taking place at the same time, involving a vast array of actors. In each process, different kinds of information will be demanded, different kinds of discussions will occur, and different kinds of consequences will apply. Governments are continuously being called to account by several account-holders for their actions and decisions, within different forums at the same time (Willems, 2014).

Public organizations face the problem of the many eyes and their leaders are accountable to a number of different forums and there are different ways of categorizing who is accountable to whom (Bovens, 2007; Romzek and Dubnick, 1987; Willems and Van Dooren, 2011).

Political accountability is traditionally built on a chain of superior/subordinate relationships, i.e. voters delegate their sovereignty to elected bodies, which further delegate authority to the cabinet and the civil service. The latter are then held accountable back down the chain. This type of accountability relationship is mainly a vertical one in which hierarchical relationships gives the forum formal power over the actor. Political accountability is a key feature in the chain of delegation implied by the «the primacy of politics» (Pollitt and Hupe 2011).

Administrative accountability is related to a person's position in a hierarchy whereby a superior calls a subordinate to account for his or her performance of delegated duties (Sinclair 1995). Traditional administrative accountability is chiefly concerned with monitoring the process or procedures whereby inputs are transformed. We address internal administrative accountability relations focusing on bureaucratic accountability in which the forum is part of the chain of command within the bureaucratic organization.

Professional accountability denotes the importance of professional peers or peer review. Particularly in typical professional public organizations different professions are

constrained by professional codes of conduct; a system marked by deference to expertise (Mulgan 2000), where one relies on the technical knowledge of experts (Romzek and Dubnick 1987). This type of accountability is particularly relevant for public managers who work in public organizations concerned with professional service delivery.

Social accountability arises out of a lack of trust in government and the existence of several potential social stakeholders in the environment. This produces pressure on public organizations whereby they feel obliged to account for their activities vis-à-vis the public at large, stakeholders, or (civil) interest groups and users' organizations, via public reporting, public panels, information on the internet or through media (Malena et al. 2004). Giving account to various stakeholders in society occurs normally on a voluntary basis and has been labelled horizontal accountability (Schillemans 2008).

Theoretical perspectives

Tasks or policy area matter – political salience, professionalism and standardization

The requirements and constraints inherent in the primary tasks of different public organizations influence the decision-making of these units (Pollitt et al. 2004; Byrkjeflot, Christensen and Lægreid 2013). The main idea is that tasks matter and that we cannot discuss accountability structures and processes without taking into account the particular activities to which they apply (Bouckaert and Peters 2004, Krause 2003, Pollitt 2008, Verhoest et al. 2010). Task specificity and the nature of the actual work are important to understand variations in accountability. Two well-known parameters for defining tasks are the extent to which their output and outcome can be observed (Wilson 1989). Other important considerations are to what degree the tasks can be standardized, whether their consequentiality is high or low, whether they are politically sensitive or not, whether they involve major financial resources and whether they are subject to market competition (Pollitt 2003).

Pollitt and associates (2004) have developed a task-specific path-dependency model of agencies. Their argument is that both the particular history of the jurisdiction in question and the nature of the primary tasks make a difference. Verhoest and associates (2010) studied the implications of primary tasks for autonomy and control in state agencies. The argument is that the constraints inherent in the main tasks will have an impact on their actual work and also how accountability works in practice.

In this paper we will examine what accountability types that are prevalent in the aftermath of different welfare state reforms that cover different service delivery areas, and it is then necessary to ask if tasks matter for the accountability relations we see. «People matter, but organization matters also, and tasks matter most of all», according to Wilson (1989: 173). There are great variations among public organizations in the way skills and organizational resources are distributed between different positions and levels of the organization. This comparative dimension was first emphasized in the classical study by Day and Klein (1987) and then in a few later studies (Hughes et al. 1997).

The two reforms areas studied are dealing with different types of task areas and service deliveries and there are both similarities and variations among them in political salience, level of professionalization and complexity, as well as the degree of acceptance of local variation. First, both reforms are aiming at strengthening administrative accountability and constraining political accountability. But at the same time they are both policy areas of high political salience, which makes us expect that political accountability is still central. The welfare services that we are studying are continuously brought into the limelight of the media and politics and are thus «politicized». One may ask what is the role of the expanding field and idea of accountability under such constraints. Improved administrative accountability and depolitization has been stated goals of many reforms, but some of the accountability types that are introduced works in a way that creates a more politicized public sector (Flinders 2012).

Thus the level of direct democratic control will make a difference. It is the intention of both reforms to strengthen administrative accountability without having negative side effects on political accountability. In the hospital reform professional accountability is critical and potentially challenging political accountability. High political salience may also make social accountability challenging.

Second, we expect that degree of professionalism and complexity in service delivery matters. Day and Klein (1987) argue that services with high level of professionalism and specialization are also likely to be more complex. The complexity of a given service area relates to how many kinds of skills it has to coordinate in order to deliver, as well as to how many services it has to provide. We would thus expect that professional accountability would be associated with complexity in areas with diversity in service delivery, such as in hospitals, whereas social services will be more standardized and less varied, thus both less complex and less professionalized.

Third, we expect that the acceptance of local variation in service delivery would make a difference (Byrkjeflot, Christensen and Læg Reid 2013). If there are strong norms of impartiality and equal services for the same kind of users or clients all over the territory, we would expect that standardization of services and administrative accountability will be strong, such as in health cases. For service deliveries that accept more local variations such as the employment area we would expect that social accountability would be more addressed.

- Overall, we expect that political accountability will be less important and administrative accountability more important in both policy fields.
- Overall, we expect that the major tension in both fields will be between political and administrative accountability.
- We expect that the welfare administrative area will pay more attention to social accountability.
- We expect that professional accountability will be more up front within the health area than within the welfare administration area.

Culture matters – the importance of administrative culture in different countries

The cultural perspective emphasizes the embedding of political-administrative systems in historically evolved, and distinct, informal properties that provide direction for, and give meaning to, organized activities (Selznick 1957). Individual and organizational decision-making are seen as oriented towards logics of appropriateness with an associated view of individual agency as rule-following and oriented towards confirming roles and identities (March and Olsen 1989, 2006). Rules may both enable and constrain action, as is emphasized through the notion of «path-dependency» (Krasner 1988). Rules are elaborated, and thus further developed and potentially changed, as they are applied in a routine fashion by bounded rational actors vis-à-vis shifting environments (March 1981). The prospects for forging accountability through institutional arrangements can be expected to depend on their degree of cultural compatibility with established identities and political-institutional legacies (cf. March and Olsen 1989).

Our comparative strategy is adhered to a «mixed systems» design, wherein we include countries that are similar and different along both dependent and independent variables (Frendreis 1983). The aim is to compare cases that are both similar and different. Hence, we have included countries that differ along important political-institutional background-variables but nonetheless share some key characteristics. The most important one being the fact that all countries are mature Western European parliamentary democracies with a bureaucratic state infrastructure that have faced big administrative reforms in the selected policy areas over the past decade. All of them have undertaken managerial reforms that have had a major impact on the respective institutional frameworks for welfare services, but the scope and depth of this trend varies between countries and also between administrative levels and welfare state sectors within each country. They differ, however, in administrative tradition (Painter and Peters 2010, Pierre 2011). Norway and Denmark belong to a Scandinavian collaborative tradition with big professional welfare states and more specifically to a West-Nordic administrative model of ministerial responsibility with strong line ministries and semi- autonomous subordinate agencies. A citizen oriented, participatory orientation is stronger in these countries than in Germany (Pollitt, Van Thiel and Homburg 2007). Germany represents a tradition with special interlocking coordination problems as a result of the federalist system (Knill 2001, Scharpf 1988). Reforms in federal Germany have a stronger focus on flexibility and professionalism (Pollitt et al. 2007).

In contrast to Denmark and Norway, which represent the Scandinavian welfare state regime, Germany's welfare state regime is based on the continental corporatist Bismarck model (Esping Andersen 1990). Another difference is that Germany is a big federalist state, while Norway and Denmark are small unitary states. Regarding welfare state reforms Germany has often been viewed as a «laggard» (Jann 2003) while the Scandinavian countries have in recent decades been more active and receptive.

Another reason for selecting these countries is to investigate whether there is still a Scandinavian model of welfare state administration or whether that model is breaking up (Byrkjeflot and Neby 2008, Vrangbæk and Christiansen 2005). A Scandinavian model will

imply that we find similarities between Scandinavian countries and differences between Scandinavia and countries outside Scandinavia

Different national political-institutional legacies may be important with respect to explaining variations in accountability (Painter and Peters 2010, Charron, Dahlstrøm and Lapuente 2012). For instance, the *Rechtstaat*-orientation of the German administrative system implying a strong Weberian administrative culture may render vertical accountability types easier, but will at the same time produce significant horizontal accountability problems. But the German relationship between political and administrative executives is also fairly politicized (Pollitt and Bouckaert 2011) which might result in increased use of political accountability mechanisms. The strong consensus-orientation and collaborative decision making style of the Nordic countries might further horizontal coordination and also accountability with stakeholders outside government (social accountability). The same might be the case with Germany, which also has a strong corporative tradition with integrated participation in policy making and implementation from stakeholders in society. Both the Scandinavian countries and Germany also have strong professional bureaucracy which will enhance professional accountability.

In the Danish hospital and welfare administration reforms a stronger link between political and administrative accountability has been maintained than in Norway. In the Norwegian reforms there has been a strong drift towards managerialization at the local level, combined with strong centralization with the central state taking over more power from local authorities. The cases thus converge and diverge at the same time.

Historical tradition in the state and the administration constrains and enable the reform trajectory and matter for the reform path chosen. Thus cultural context is important (Verhoest 2011). How successfully a reform initiative is has a lot to do with cultural compatibility (Brunsson and Olsen 1993). The greater the consistencies between the values underlying the reforms and the values on which the existing administrative system is based, the more likely it is that the reforms will be implemented (Christensen and Lægveid 2012). National administrative tradition is important, but they do not determine reform choices and they need to be understood as one of several factors affecting the way administrative reforms develop (Painter and Peters 2010).

Based on country-specific as well as cultural features we will expect:

- That the differences in the use of different accountability tools will be greater between Norway and Denmark on the one side and Germany on the other.
- That political accountability will be stronger in the Scandinavian countries whereas administrative accountability will be more up front in Germany.

Structure matters – The importance of positions and administrative level

Political accountability plays out according to a structural perspective and organizational design, i.e. decision-making processes in public organizations are the result of strong hierarchical steering among top political and administrative leaders (Christensen et al.

2007, March and Olsen 1983). The formal structure of public organizations will channel and influence the models of thought and the actual decision-making behaviour of the civil servants (Egeberg 2012; Simon 1957). A major precondition for such effects is that the leaders score relatively high on rational calculation (Dahl and Lindblom 1953), meaning that they must have relatively clear intentions and goals, choose structures that correspond with these goals and have insight into the potential effects of the structures chosen. Luther Gulick (1937) stressed the importance of vertical specialization. The argument is that public sector units' external organizational ties to other public sector organizations, the form of affiliation, will make a difference.

As one such type of affiliation state agencies are an important part of central government in all three countries. Broad definitions of state agencies even cover organizations outside government, legally defined, as long as «political executives have ultimate political responsibility for their activities» (Verhoest et al. 2010, p. 3). Each state agency sorts politically under one ministry (the parent ministry), and the principle of ministerial responsibility is strong (Bezes, Fimreite, Le Lidec and Lægreid, 2013).

Delegating autonomy to agencies can have advantages for the ministry in charge. Delegation frees up capacity to focus on political and strategic tasks (Moe 1984: 756; Christensen, 1992) and may enable ministries to blame agencies for undesirable policy effects (Hood and Lodge 2006: 182). «Agencification» potentially reduces ministerial control and may allow state agencies to develop interests that diverge from those of their principal ministries (Binderkrantz and Christensen 2009: 290; Moe 1984: 763; Dunleavy 1992). To ensure that agencies behave in the ministries' interest, ministries use various control instruments.

A core hypothesis from this perspective is that organizational forms affect the accountability mechanisms. Our expectations are that political accountabilities are weaker and administrative, professional and stakeholders' interests (social accountability) are stronger in semi-autonomous agencies than in ministerial departments (Egeberg and Trondal 2009). We will also expect that political accountability is stronger for top civil servants than for other administrative executives, which will pay more attention to administrative accountability. Hence, we expect:

- Social accountability will be stronger in semi-autonomous agencies than in ministerial departments
- Political accountability will be stronger in ministerial department than in semi-autonomous agencies
- Administrative executives will reprioritize administrative accountability
- Top civil service will prioritize political accountability

Accountability and performance

Accountability has different promises (Dubnick and Frederickson 2011), purposes (Bovens, Schillemans and Hart 2008) or functions (Willems and Van Dooren 2012), which may overlap in several ways (Aucoin and Heintzman 2000). Dubnick and Frederickson (2011) identify three different «promises» that accountability mechanism should achieve: the

promise of control, legitimacy, and performance. In this paper we pay attention to the effects on performance.

The assumed relationship between accountability and performance has deep seated historical roots in an administrative tradition spanning several centuries (Jacoby 1973). Contemporary administrative reforms foster both change in basic governance arrangements as well as new forms of accountability relations within the welfare state. Public sector performance is i.e. to be improved through forms of accountability involving more direct ties between the providers and consumers of public services (Barberis 1998).

The goal of accountability is to ensure that public administrators pursue publicly valued goals and satisfy legitimate performance expectations. Both public sector accountability and public sector performance have been central aspects of administrative reforms during the last decade. Despite the importance of accountability and performance in public organizations and administrative reform programs, their relationship is yet understudied. The scope of accountability varies; it has political, administrative, professional, legal and social dimensions in dynamic combinations (Bovens 2007, Romzek and Dubnick 1987). However, public managers increasingly complain about negative effects of accountability (Ossege 2012). The causal linkages between accountability and performance have yet to be proved and the relationship between them is contested. Thus the question of what the mechanisms are, if any, that link account-giving to individual leaders and organizational performance is still disputed. The reforms in the two welfare state areas have to a large part been based on arguments that «greater accountability will mean improved performance» (Dubnick 2005). Not all scholars agree in this or the assumption that accountability lead to improved performance, arguing that performance and accountability can be viewed as competing, parallel, but not completely related goals ((Behn 1998; Behn 2001). A reversed relationship between accountability and performance has been emphasized by other scholars, particularly within the field of education where reforms have been seen as a means for using enhanced performance to improve programme accountability (Dubnick 2005).

For some scholars, accountability and performance improvement are instrumental to each other (Dubnick 2005), which means one variable can increase the other. The assumed linkage between accountability and performance is so powerful that the two are used as indicators of each other: to be accountable is to live up to expected performance, and to be performing up to standards is a clear sign of being accountable (Dubnick and Frederickson 2011).

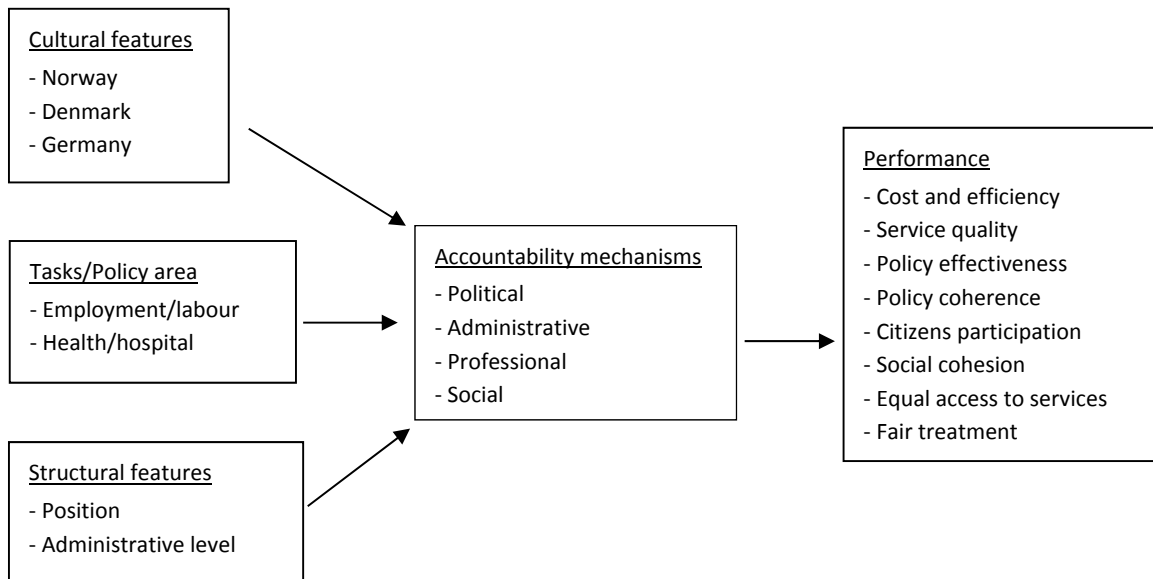
However, another strongly held position is that there are tensions between accountability and performance due to incompatibility with each other (Ossege 2012, Radin 2011). The accountability dilemma (Behn 2001) and the accountability paradox (Dubnick 2005) have been mentioned in the literature. The accountability dilemma signifies a trade-off between accountability and efficiency as expenses of time and resources devoted to account giving are resources that could have been used to improve performance. In the accountability paradox, organisations are held to account for how well they implement formal accountability processes and procedures rather than for how well they actually perform their primary tasks and duties (Dubnick and Frederickson 2011). Another variant of this argument is what Dubnick (2011) labels the «reformist paradox» in which efforts to

improve accountability through reforms generates consequences that might alter, complicate or undermine existing forms of accountability. Public organizations typically face multiple sources of legitimate authority and competing expectations for performance. Koppel describes this phenomenon as «multiple accountabilities disorder» and asserts that «organizations trying to meet conflicting expectations are likely to be dysfunctional, pleasing no one while trying to please everyone». (Koppell, 2005: 95). The existence of multiple and often competing accountability relationships may thus result in negative organizational outcomes (Romzek and Dubnick1987, Romzek and Ingraham 2000). Even though the relationship between accountability and performance may not be as clear as we want it to be, it is not any less important to reconsider the effect of accountability on performance, because accountability can be understood as «answerability for performance» (Romzek 2000), and that more accountable government will perform better as it responds to pressures for improved service. Hence, the following hypotheses:

- The paradox/dilemma hypothesis: There will be a loose coupling between accountability types and performance
- The instrumental hypothesis: use of different accountability types will tend to enhance performance

Summing up, our model of analysis is outlined in figure 1²:

Figure 1: Model of analysis



Reform Context

Norway:

Welfare Administration Reform

As a result of a fragmented service structure for multi-service clients, the Storting (Parliament) in 2001 asked the government to come up with a unified or integrated solution for the welfare administration (Christensen, Fimreite and Læg Reid 2007). In 2004 this initiative resulted in a compromise that entailed a partial merger, which was a political feasible solution. The main goals of the compromise were to get more people off benefits and into the work force, to offer a more user-friendly and coordinated service, and to be more efficient. The administrative welfare reform, firstly, entailed a merger of the agencies for employment and the national pensions system, creating a new big welfare agency, a merger that the employment agency was against and the pension service favoured. Secondly, it established local partnership agreements between this new agency and the municipalities responsible for locally based social services (Fimreite and Læg Reid 2009). The process of establishing local welfare offices or «one-stop shops» in all municipalities took four more years to finish. In 2008 the reformed system underwent a significant reorganization (Christensen and Læg Reid 2012). Six regional pension offices, reflecting a new pension reform, were established together with county-based administrative back

² There might also be a direct link between the reforms and accountability and performance, but in this paper we examine the more indirect effects: how the accountability and performance are perceived by top civil servants in the two reform areas in the three selected countries some years after the reforms were implemented.

offices. This involved shifting quite a few personnel resources from the local level up to the regional level. The main arguments for this were that regional units provided an opportunity to increase the quality of casework, and introducing more standardization, equal treatment and efficiency with respect to different benefits, while at the same time giving local offices the opportunity to focus on providing information and guidance for their clients and helping the clients to get work.

Hospital Reform

In 2001 the Parliament decided to change the status of hospitals from public administration agencies to health enterprises and to transfer the ownership for the hospitals to the central government. New management principles were introduced for the hospitals based on a decentralized enterprise model (Christensen, Lægroid and Stigen 2006, Stigen 2005:38). Currently there are 4 regional enterprises and 24 local health enterprises with subordinate hospitals. The Minister of Health assumed full responsibility for conditions in the health sector and a new ministerial unit of ownership was established, but the enterprises were given enhanced local autonomy with their own executive boards and general managers with powers of authority to set priorities and manage the regional and local health enterprises. This was a big reform that tried to centralize the ownership and decentralize the management of hospital through administrative decentralization.

Denmark:

Welfare

The structural reform in Denmark in 2007, that reduced the number of municipalities from 271 to 98, introduced a multilevel one-stop shop called a shared job centre. The tasks and clients were divided between municipalities and the state. The unions, at the same time, lost the strong influence that they traditionally held and now only have an advisory role. In 2009 the government decided that municipalities should take over responsibility for all services, and all job centres are now run by the municipalities but are subject to central regulation (Askim et al. 2011). Four regions monitor the work of the job centres and coordinate regional needs. They report to the labour ministry and related agencies that implement laws and formulate goals for the welfare sector. Since responsibility for most of the services in question has now been gathered in one polity, there seems to have been a movement towards more distinct political accountability in this reform area in Denmark (Jantz and Jann 2013).

Hospitals

The hospital reform in Denmark in 2007 was also part of the larger structural reform where counties and municipalities were merged in order to establish larger units of governance, with the new regional level mainly dealing with hospitals (Mattei et al. 2013). The Danish reform was more «balanced» than the Norwegian, in the sense that there is now an overlap

between administrative and political accountability at the regional level. The regional bodies are still governed by directly elected politicians, unlike in Norway where health enterprises have been de-linked from political representatives. The main responsibility of the regions is to 'provide health services, while the municipalities are responsible for prevention, health promotion and rehabilitation outside of hospitals' (Martinussen and Magnussen 2009: 35). In order to ensure coordination between the administrative levels, binding partnerships between municipalities and regions have been created through health coordination committees (Martinussen and Magnussen 2009).

Germany

Welfare administration

In Germany a comprehensive reform was launched in 2003 consisting of five elements: a) reforming the governance structure of German labour market policy by introducing a system of management by objectives between the Federal Ministry for Labour and Social Affairs (BMAS) and the Federal Employment Agency (BA) and by reducing the influence of the «social partners»; b) modernizing the governance, controlling and customer management of the BA; c) introducing new instruments for active labour market policy under the paradigm of «welfare to work»; d) reshaping the benefit system by merging two benefits previously administered by the municipalities and the BA; e) attempting to create unified single gateways (job centres). This reform aimed to reorganize the central level and promote strong central steering of local welfare administrations. It ended up in a constitutional deadlock, producing a variegated and very complex system with ambiguous accountability relations. It has not been possible to introduce a one-stop agency solution in Germany for all unemployed persons. Thus, there are numerous lines of ambiguous political and managerial accountability relations between the major actors, the BMAS, the BA and the local level (Jantz and Jann 2013, Christensen, Jantz and Lægheid 2014).

Hospital

In contrast to the Norwegian and Danish systems with national health services that are owned, run and funded by the public sector, the German system is of a more diverse, corporatist nature (Mattei et al 2013). This can be seen in the heterogeneity of both «third party payers» (sickness funds), hospitals (public, private not-for-profit and private for-profit), and the involvement of ‘societal partners’ in the management of these institutions in contrast to the predominantly public payers and delivery organizations in the two Nordic countries (Saltman et al., 2004). German hospitals have historically been more autonomous. Since the beginning of the 1990s, large scale privatization of hospitals has taken place. The hospital sector is managed in a dual system of federal and state responsibilities where considerable financial decision-making power is devolved to individual states. But corporatist actors such as statutory health insurance companies, medical practitioners’ associations, and hospital associations may exert considerable pressures on the relevant decision-making processes.

	Norway	Denmark	Germany
Labour/employment	Big administrative reform 2005-2011. Merging employment and pensions and partnerships with municipalities regarding social services. Local one shops stops but also regional specialized units.	The structural reform in 2006 resulted in shared job centres between municipalities and government, in 2009 municipalities got full responsibility on this policy area, but under central government regulation supervision.	The Hertz reform of 2004 was a mixed policy and administrative reform. A combined model of local customer centres organized by the Federal Employment Service providing insurance based unemployment benefits: and ‘joint facilities’ with municipalities regarding means-end tested unemployment benefits and active labour market services
Hospital	Big administrative reform in 2002 transferring the ownership of hospitals to central government and reorganizing the hospitals into health enterprises. Administrative decentralization	The structural reform in 2007 transferred the responsibility of hospitals to the regions governed by directly elected politicians. Political decentralization.	No big reform but a corporatist system with third party payers (sickness funds) and also an increasing privatization of hospitals. A dual system of federal and state responsibility.

All these reforms have a whole-of-governance flavour aiming at reducing fragmentation and increasing integration and coherence between administrative levels and also between policy areas by enhancing both horizontal and vertical coordination. But they have also NPM components focusing on efficiency and performance management. The content of the reforms varies, however, between policy areas and between countries producing different

trade-offs and tensions between accountability types, both formally and in practice, which we now turn to.

Data basis

The survey was conducted in 2012-2013 among European top administrative executives in central ministries and agencies in 16 countries as part of the comparative COCOPS-project³. The overall response rate was 23% in Germany, 19% in Denmark and 28% in Norway.

Here, we employ data from top civil servants who work in the policy-area of «employment services» and «health», which can be considered to be the most relevant policy areas to survey for our purposes: trying to tie the countries' accountability types in the two policy areas closer to top administrative executives' perceptions of performance in the fields. All in all 219 officials in these policy areas answered the questionnaire in the three selected countries: 119 from Germany, 28 from Denmark and 72 from Norway. Overall 21% respondents were from ministries and 60% from central agencies, In Germany 20% came from the «lander» level. 44% were in top positions, 38% worked in the second highest positions and 18% came from the third highest level.

Our quantitative analysis employs indices that depict the typical use of different accountability types when their organization's responsibility or interests conflict or overlap with that of other organizations. Based on their experience about how their own organization typically reacts, the respondents were asked to rank the following accountability forums on a scale from 1 (strongly disagree) to 7 (strongly agree) (various forums are not mutually exclusive):

- Refer the issue upwards in the hierarchy (proxy for administrative accountability)
- Refer the issue to political actors and bodies (proxy for political accountability)
- Consult civil society organizations or interest group (proxy for societal accountability)
- Consult relevant experts, e.g. scientists or consultants (proxy for professional accountability)

Thus, the focus is on organizational accountability rather than individual.

Regarding performance we use the answer on the following question as a proxy: «Thinking about your policy area over the last five years, how would you rate the way public administration has performed on the following dimensions?» on a scale from 1 (deteriorated significantly) to 7 (improved significantly) (various dimensions are not exclusive). The following dimensions are included: «Cost and efficiency», «Service quality», «Policy effectiveness», «Policy coherence and coordination», «Citizens participation and involvement», «Social cohesion», «Equal access to services», «Fair treatment of citizens» and «Citizen trust in government».

³ See www.cocops.eu for more information. The research leading to these results received funding from the European Union's Seventh Framework Programme under grant agreement No. 266887 (Project COCOPS), Socio-economic Sciences & Humanities

The strength of this analysis is that we have comparative data from three countries. But there are also some obvious limitations to this analysis. First we see accountability from the top administrative executives' point of view, which might not be in line with those working in lower positions and in local service providing units. Second, the response rate is low, making it somewhat disputable about the representativeness of the answers. This is especially the case regarding Denmark. Third, we mainly have data on perceptions which might be different from actual accountability and performance. Fourth, there is not a total overlap between the area covered by the reforms and the policy areas that we examine. The welfare and employment reform has a bigger scope than the 'employment' field and the hospital reform has a more narrow scope than the 'health' area. Fifth, our proxy for accountability is rather rough. It focus on organizational accountability and it is about relations between actors and different forums and it might include information, discussion and answerability, but it focuses mainly on the initial phases of accountability and does not directly include the retrospective ex post and consequential features of accountability (Bovens, Schilleman and Goodin 2014). It is important to keep this in mind when interpreting our empirical findings and drawing our conclusions. In spite of these limitations we argue that the data-sources employed in this paper provide a rich empirical backdrop against which the theoretical arguments outlined above can be assessed.

Accountability types – culture, tasks and structure

Table 1 reveals that administrative accountability is considered by far the most common accountability type by top civil servants. More than half agree that they typically refer issues upwards in the bureaucracy when their organization's responsibility or interests conflicts or overlap with that of other organizations. This reveals that the administrative hierarchy is still very much alive and kicking even in these policy fields which have been the aim of comprehensive «whole-of-government» reforms over the past decade. This pattern confirms a general finding that hierarchical governance remains dominant (Hill and Lynn 2005). Also professional accountability is rather common in the field of health and welfare administration reflecting the importance of professionals in this area such as medical doctors and nurses also professional social workers. One out of four points to political accountability, while social accountability is the least common among the four accountability types, somewhat surprising since increasing user, client and patient participation were part of the reforms.

Table 1: Types of accountability. Percent.

	Disagree	Indifferent	Agree	N=100%
Administrative accountability - refer issues up the hierarchy	27	20	53	204
Political accountability - refer issues to political actors/bodies	55	19	26	203
Social accountability - consult civil society/interest groups	65	19	16	198
Professional accountability - consult relevant experts	46	18	36	200

Accountability types are based on a 7-points scale: 1-3 Disagree, 4= neutral/indifferent, 5-7=agree.

There is positive and significant bivariate correlation between political and administrative accountability (Pearson's R .39**), reflecting that both accountability types are hierarchical and partly overlapping. Rather than being a tension between political and administrative accountability, they seem to supplement and complement each other. The main conflicts do not seem to go between political and administrative executives when it comes to accountability relations, reflecting that there are pretty strong mutual trust relationships between politicians and top civil servants. There is also a significant correlation between professional and social accountability (Pearson's R .53**), indicating that these accountability relations are more voluntary and horizontal. Embedded in the professional norms in health and employment are to help the users and clients and the social and professional accountability seems to reinforce each other. So what we see is more a divide between the vertical hierarchical mandatory accountability relation on the one side and the horizontal and voluntary accountability relations on the other hand.

Table 2 shows that administrative accountability is especially strong in Norway and that social accountability is rather weak in Denmark. When it comes to agreeing on use of political accountability and professional accountability there are not big differences between the countries, but in Germany half of the top civil servants disagree that they normally consult experts.

Table 2: Types of accountability per country. Percent.

	Administrative accountability	Political accountability	Social accountability	Professional accountability	N
Germany	51	25	21	32	107
Norway	59	26	10	42	70
Denmark	37	27	7	37	27

The table shows percentages that replied 5-7 on a scale from 1 to 7.

Table 3 reveals that there are no significant correlations between the independent variables and political and administrative accountability. Social accountability varies with policy area. It is stronger in the area of employment than in health. Professional

accountability is less used in Germany, but stronger in employment than in health and also strongest in ministries and central agencies.

Table 3: Bivariate correlations between accountability types and independent variables. Pearson's R.

	Administrative accountability	Political accountability	Social accountability	Professional accountability
Germany	.04	-.03	.03	-.15*
Norway	.03	.04	.07	.11
Denmark	-.09	-.02	-.14	.06
Policy area	.04	.03	.15*	.18*
Position	.00	.02	.00	-.01
Adm. level	-.06	-.04	-.02	.17*
N	204	203	198	200

*Correlation is significant at the 0.05-level (2-Tailed)

Germany; no=0, yes=1. Norway; no=0, yes=1. Denmark; no=0, yes=1. Policy area; 0= health, 1=employment. Position in organization; 1= Top hierarchical level in organization, 0.50=Second hierarchical level in organization, 0= Third hierarchical level in organization, Administrative level; 1= Ministries and agencies at central governmental level, 0=public sector units at state/regional or sub-regional levels Managerial accountability; 7-point scale ranging from 1 «strongly disagree» to 7= «strongly agree» Political accountability; 7-point scale ranging from 1 «strongly disagree» to 7= «strongly agree» Social accountability; 7-point scale ranging from 1 «strongly disagree» to 7= «strongly agree» Professional accountability; 7-point scale ranging from 1 «strongly disagree» to 7= «strongly agree».

When controlling for other variables (table 4) we see that professional accountability varies with country and policy area. It is weaker in Germany than in the Scandinavian countries and stronger in welfare administration than in health.

Table 4: Summary of multivariate regression analysis. Beta coefficients. Linear regression

	Professional accountability
Germany	-.17*
Policy area	.23**
Adm. level	.07
N	191
R2	.08
Adjusted R	.066
F statistics	5.095
Significance of F	.002 ^b

Accountability and performance

The top civil servants have generally a very positive attitude towards the perceived impacts of the reforms in their own policy area. Regarding cost and efficiency and service quality, two of the main goals of the reforms, three out of four reports that they see improvement over the last five years and only a very little minority observe deterioration. Also when it comes to equal access to services and fair treatment of citizens the perceptions of top civil servants are rather positive. The picture is, however, more mixed with regards to policy coherence and coordination, and citizens' participation and involvement. For social cohesion and citizens' trust in government we see deterioration more than improvement.

Table 5: «Thinking about your policy area over the last five years, how would you rate the way public administration has performed on the following dimensions». Percent.

	Deteriorated	Indifferent	Improved	N=100%
Cost and efficiency	7	17	76	197
Service quality	9	15	76	197
Policy effectiveness	18	44	38	191
Policy coherence and coordination	25	39	36	188
Citizen participation and involvement	25	41	34	192
Social cohesion	28	48	23	192
Equal access to services	9	37	54	192
Fair treatment of citizens	8	37	55	194
Citizen trust in government	34	34	32	191

Performance dimensions are based on a 7-points scale: 1-3 Deteriorated, 4=neutral/indifferent, 5-7=improved

Based on our chosen dimensions for performance, high level of performance does not necessarily always vary significant with accountability types (table 6). This is the case regarding cost and efficiency. Administrative accountability does not seem to enhance performance; actually it has a negative impact on citizens' participation and social cohesion. Professional accountability seems to have the most significant and positive effect on performance according to the views of the top civil servants. It varies significantly with service quality, policy effectiveness, citizens' participation, social cohesion, equal access to services, fair treatment of citizens and citizens' trust in government. Also social accountability seems to have a positive impact on citizens' participation and involvement, social cohesion, policy coherence and coordination and policy effectiveness. Political accountability is not perceived to enhance performance very much, except for equal access to services.

Table 6: Accountability and performance. Bivariate correlations. Pearson's R.

	Administrative accountability	Political accountability	Social accountability	Professional accountability	N (ave.)
Cost and efficiency	-.09	.06	.10	.10	188
Service quality	-.10	.08	.08	.19**	188
Policy effectiveness	-.10	.07	.15*	.18*	186
Policy coherence and coordination	-.14	.04	.16*	.10	181
Citizen participation/involvement	-.20**	.06	.26**	.21**	186
Social cohesion	-.15	.04	.30**	.27**	185
Equal access to services	-.11	.15*	.12	.29**	184
Fair treatment of citizens	-.07	.06	.09	.25**	187
Citizen trust in government	-.04	.14	.16*	.30**	184

*Correlation is significant at the 0.05-level (2-Tailed). **Correlation is significant at the 0-01-level (2-Tailed).

We will in the following regression analysis (table 7) only include those independent variables that showed significant bivariate correlations with our selected dimensions for performance (see also the appendix).

Table 7: Summary of multivariate regression analysis. Beta coefficients. Linear regression

	Cost and efficiency	Service quality	Policy effectiveness	Policy coherence and coordination	Citizen participation	Social cohesion	Equal access to services	Fair treatment of citizens	Citizen trust in government
Germany	-	-	-.16*	-.19*	-.11	-	-	-	-.25*
Norway	-.29**	-	-	-	.12	.23**	-	-	.10
Denmark	-	-.19**	-	-	-	-	-	-	-
Adm. level	.26**	.25**	.10*	.05	-	-	-	-	-.12
Policy area	.04	-	-	-	--	-	.14*	.16*	-
Position	-	-	-	-	-	-	-	.16*	-
Administrative accountability	-	-	-	-	-.21**	-.18*	-	-	-
Political accountability	-	-	-	-	-	-	.08	-	-
Social accountability	-	-	.14	.18*	.24**	.24**	-	-	.12
Professional accountability	-	.15*	.09	.00	.08	.15*	.25**	.26**	.20*
N	188	188	181	178	181	182	174	173	182
R2	.3	.12	.09	.07	.16	.19	.11	.13	.20
Adjusted R2	.11	.10	.07	.05	.14	.17	.09	.12	.18
F statistics	8.794	8.157	4.242	3.365	6.781	10.415	6.809	8.565	8.717

Significance of F	.000 ^b	.000 ^b	.003 ^b	.011 ^b	.000 ^b	.000 ^b	.001 ^b	.000 ^b	.000 ^b
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*Significant at the 0.05-level, **significant at the 0.01-level

Germany; no=0, yes=1. Norway; no=0, yes=1. Denmark; no=0, yes=1. Policy area; 0= health, 1=employment. Position in organization; 1= Top hierarchical level in organization, 0.50=Second hierarchical level in organization, 0= Third hierarchical level in organization, Administrative level; 1= Ministries and agencies at central governmental level, 0=public sector units at state/regional or sub-regional levels Managerial accountability; 0= Disagree or indifferent (1-4), 1= Agree (5-7) Political accountability; 0= Disagree or indifferent (1-4), 1= Agree (5-7) Social accountability; 0= Disagree or indifferent (1-4), 1= Agree (5-7) Professional accountability; 0= Disagree or indifferent (1-4), 1= Agree (5-7) Performance dimensions; 7-point scale (1= Disagree or indifferent (1-4), 1= Agree (5-7))

When controlling for the cultural-, task-specific and structural features – the main pattern found in the bivariate analysis between different accountability types and performance dimensions remain, with one exception. In the regression analysis there no longer is a significant relationship between political accountability and equal access to services for citizens, rendering this form of accountability insignificant for all out performance measure. A main pattern is that horizontal accountability relations such as social and professional accountability have greater impact on performance than vertical accountability relations.

From the regression analysis we see some country-specific differences with reference to our performance dimensions. In the case of Norway, top civil servants perceive social cohesion to have significantly improved in the past five years, but they also report a significant deterioration in cost efficiency in the same period. In Germany, top civil servants perceive both policy effectiveness and policy coherence and coordination to have significantly worsened. There is no significant improvement found for our performance dimensions in the Danish case, but service quality is reported to have significantly deteriorated during the last five years. Also policy areas have an impact. In the area of employment there are more positive perceived effects on equal access to services and fair treatment of citizens in the last five years, compared to top civil servants in the health area.

We find several significant and positive relations between administrative level and our performance measures, especially for cost efficiency and service quality, but also for policy effectiveness – meaning that governmental units closer to the state core perceive these items to have improved more than those further away. In addition, position in the organization matters - the higher up in the organizational hierarchy you are, the more perceptions of improvement in fair treatment increases.

Discussion

This analyses shows, first that there are multiple accountability types in action in the policy areas of health and employment but their importance varies. Administrative accountability is up front, but also professional accountability is much used. Political accountability is not that important and social accountability is present, but is normally used by a minority of the administrative executives.

Second, the task-specific perspective is only partly supported. As we expected administrative accountability would be more up front than political accountability in both policy areas. But it does not seem to be a strong tension between political and administrative accountability seen from the top of the administrative hierarchy. In line with our expectation social accountability is more important in the employment area, but in contrary to our expectations professional accountability is not more important in health than in labour. Also policy area has an impact on fair treatment of citizens and equal access to services.

Third, the cultural perspective gets little support. Except for professional accountability there seems to be little variation between the three countries. Here Germany is scoring less than the Scandinavian countries. In contrary to our expectations political accountability is not more up front in the Scandinavian countries than in Germany. Administrative

accountability is more important in Germany than in Denmark but less important than in Norway. Country makes, however, a difference when it comes to performance. Germany seems to do poorer than the Scandinavian countries on policy effectiveness, policy coherence and citizens trust in government. Norway is scoring high on social cohesion but low on cost efficiency and Denmark is doing relatively poor on service quality.

Fourth, the structural perspective also gets very weak support. There is no variation according to positions and administrative level only varies with professional accountability but this effect disappears when we control for country and policy area. This has probably to do with the fact that there are little variations in positions and administrative levels since the majority of respondents are from top positions in ministries and central agencies. But top civil servants in the ministries generally perceive more improvement in cost efficiency, service quality and policy effectiveness than those working in central agencies. And those in the very top positions have also a more positive assessment of fair treatment of citizens than managers that are not at the very top.

Fifth, we have revealed that the relationship between accountability types and performance are rather uncertain and varies between accountability types. The relationship between accountability and performance is rather complex. There is no effect of any accountability type on cost efficiency. Especially there is a loose coupling between vertical administrative and political accountability and different performance indicators. For administrative accountability there seems even to be a negative impact on citizens participation and social cohesion. Horizontal accountability relations such as professional and social accountability seem to enhance social cohesion and there is also a positive effect of professional accountability on social cohesion and equal access to services as well as fair treatment of citizens and citizens trust in government. Thus, the paradox/dilemma hypothesis gets more support than the instrumental hypothesis. The support of the dilemma and the instrumental hypothesis varies with different accountability types and the instrumental hypothesis gets little support regarding vertical administrative and political accountability. But this is seen from the top civil servants point of view. If we had asked the service providers in the two reform areas the picture might have been different.

Conclusion

We have revealed that uncovering the linkages between administrative reforms, accountability and performance is more complex than it appears at first sight. The accountability obligations faced by public bureaucrats are multiple and varied and often represents tensions (Mulgan 2014). Administrative reforms create new institutional and accountability structures, which influence service delivery, but not necessarily in the direction expected by the reform agents. This implies that reforms may affect accountability relations but also that different accountability relations may influence the performance of reforms. There seems to be a loose coupling between administrative reforms and accountability types and also between accountability and performance. This support the reformist paradox (Dubnick 2011) which states that efforts to improve accountability through reforms might alter, undermine or complicate existing forms of

accountability (Flinders 2014). Public accountability is about management of expectations in settings when there are multiple expectations and in unsettled situations the accountability tends to become ambiguous (Olsen 2014).

First, we have shown that different complex, dynamic and layered accountability forms are emerging in the two policy areas which have been through comprehensive reforms. Vertical accountability relations are supplemented by other accountability types and accountability relations have become more blurred and ambiguous.

Second, we have revealed that the relationship between performance and accountability is rather ambiguous, contested and loosely coupled. The reforms have affected accountability relations and the relationships between performance and accountability but not in a straightforward way.

Our argument that both different reform patterns and different country features matter for both performance and accountability and for the relationship between performance and accountability is only partly supported and has to be modified. There is little evidence of a particular Scandinavian style and in some respects there are more similarities between Germany and Norway, or between Denmark and Germany, than between Norway and Denmark. It is important to acknowledge however, that there are both similarities and differences in concrete reform steps chosen between these three countries that might be of importance. For example as illustrated earlier, within the policy area of health all three national governments have asserted influence through recent reforms, but only in Norway has this governance and reform-path been entirely centralized (Mattei et al. 2013). Long-term factors associated with country-specific tradition, culture, and history also has to be taken into account, along with intermediating factors of layering, drift and translation (Byrkjeflot and Neby 2008). Rather than a straight-forward replacement of the old welfare state administration in the different countries, we see a combination of old welfare administration, New Public Management features, and joined-up or post-NPM government measures co-existing and adding up to rather complex and hybrid systems that have implication for both performance and accountability relations.

Accountability design has not been up front in the administrative reforms studied in this paper. There might be a need for a stronger focus on meaningful accountability design and on when to choose what type of accountability (Bovens and Schillemans 2014).

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Appendix:

The variables have the following values:

Germany;

no=0, yes=1.

Norway;

no=0, yes=1.

Denmark;

no=0, yes=1.

Policy area; 0= health, 1=employment.

Position in organization; 1= Top hierarchical level in organization, 0.50=Second hierarchical level in organization, 0= Third hierarchical level in organization,

Administrative level; 1= Ministries and agencies at central governmental level, 0=public sector units at state/regional or sub-regional levels

Managerial accountability: 7-point scale ranging from 1 «strongly disagree» to 7=«strongly agree»

Political accountability; 7-point scale ranging from 1 «strongly disagree» to 7= «strongly agree» Social accountability; 7-point scale ranging from 1 «strongly disagree» to 7= «strongly agree» Professional Accountability; 7-point scale ranging from 1 «strongly disagree» to 7= «strongly agree»

Accountability as independent variables:

Managerial accountability; 0= Disagree or indifferent (1-4), 1= Agree (5-7)

Political accountability; 0= Disagree or indifferent (1-4), 1= Agree (5-7)

Social accountability; 0= Disagree or indifferent (1-4), 1= Agree (5-7)

Professional accountability; 0= Disagree or indifferent (1-4), 1= Agree (5-7)

Performance dimensions; 7-point scale (1= Disagree or indifferent (1-4), 1= Agree (5-7))

Table 1 Appendix: Bivariate correlations between performance dimensions and structural, Cultural and task related features. Pearson R.

	Cost efficiency	Service quality	Innovation	Policy effectiveness	Policy coherence and coordination
Germany			.20**	-.19*	-.19**
Norway	-.24**		-.20**		
Denmark		-.15*			
Adm.	.16*	.24**		.18*	
Policy	.18*		.17*		
Position					
N					

	Equal access to services	Fair treatment of citizens	Staff motivation	Attractiveness of public sector as employer	Citizen trust in government
Germany			-.16*	-.20**	-.34**
Norway			.18*	.30**	.31**
Denmark					
Adm. level			.21**	.14*	
Policy area	.19*	.18*			
position		.16*			
N					

*Correlation is significant at the 0.05-level (2-Tailed). **Correlation is significant at the 0.02-level 2(tailed).