

Northumbria Research Link

Citation: Ongaro, Edoardo (2012) What are public managers accountable for? Models and implications for the development of managerial accountability in the Public Sector. In: Conference on PIC systems in EU Member States, 27 - 28 February 2012, Brussels, Belgium.

URL:

This version was downloaded from Northumbria Research Link:
<https://nrl.northumbria.ac.uk/id/eprint/6272/>

Northumbria University has developed Northumbria Research Link (NRL) to enable users to access the University's research output. Copyright © and moral rights for items on NRL are retained by the individual author(s) and/or other copyright owners. Single copies of full items can be reproduced, displayed or performed, and given to third parties in any format or medium for personal research or study, educational, or not-for-profit purposes without prior permission or charge, provided the authors, title and full bibliographic details are given, as well as a hyperlink and/or URL to the original metadata page. The content must not be changed in any way. Full items must not be sold commercially in any format or medium without formal permission of the copyright holder. The full policy is available online: <http://nrl.northumbria.ac.uk/policies.html>

This document may differ from the final, published version of the research and has been made available online in accordance with publisher policies. To read and/or cite from the published version of the research, please visit the publisher's website (a subscription may be required.)



**Northumbria
University**
NEWCASTLE



UniversityLibrary



**Conference on "Public Internal
Control systems in the EU Member
States"**

**Brussels, 27/28 February 2012
DG Budget**

Durieux Room,
Charlemagne Building
Rue de la Loi 170,

**CD 08: Discussion Paper on
Managerial Accountability**

What are Public Managers Accountable for?

Models and Implications for the Development of Managerial Accountability in the Public Sector

Edoardo Ongaro¹

1. Introduction and defining of issues

The managerial accountability (MA) of public managers is a crucial issue in many discussions on Public Internal Controls (PICs) and, more broadly, on the development of the public sector. Its importance is due to a number of reasons, a prominent one being the heritage of more than three decades of intense public management reform. A spate of managerial reforms has swept around the globe (usually placed under the 'umbrella' of the New Public Management), which has led, to a certain extent, to the 'managerialisation' of public servants, who have also been made accountable in terms of 'results' (measured according to the categories of economy, efficiency and effectiveness, as well as the often forgotten category of long-term sustainability of the operations of a given public sector organisation or public programme). The 'era of reforms', conventionally considered to have started at the beginning of the 1980s, has resulted in a set of expectations about what public managers are accountable for, which is quite different from the expectations of the pre-reform period².

¹ The author is Professor of International Public Services Management at Northumbria University, Newcastle, UK. He is also the Chair of the EGPA (European Group for Public Administration) *Permanent Study on EU Administration and Multi-Level Governance*. This paper was produced by the SIGMA programme (SIGMA is a joint initiative of the EU and the OECD, principally financed by the EU)

² See Pollitt, C. and G. Bouckaert (2011), *Public Management Reform: A Comparative Analysis – New Public Management, Governance and the Neo-Weberian State*, Oxford University Press, Oxford and Ongaro, E. (2009), *Public Management Reform and Modernization: Trajectories of Administrative Change in Italy, France, Greece, Portugal and Spain*, Edward Elgar Publishing, Cheltenham, UK and Northampton, Massachusetts, USA.

Different administrative traditions³ are observed among the EU-27, which have diverse conceptions of the relative importance of 'law vs. management' as the basis for the accountability of public managers and of the 'autonomy' public managers enjoy *vis-à-vis* elected officials, as well as of the discretion public managers may have *vis-à-vis* the same regulatory framework that provides the legal base in which they operate. One main difference is that in certain administrative traditions 'law' and regulations are conceived as being in the foreground – i.e. whatever the public manager does requires an underpinning in the law – whilst in others the legal framework is in the background – i.e.: public managers pursue the public interest without trespassing the law, but the law does not wield a pervasive guiding function⁴.

In the light of these considerations, the perspective that legal and managerial accountability may simply be piled up, adding one to the other, is more problematic than it might appear *prima facie* – although apparently in many countries the regulations of PICs support that perspective, stating exactly that the two are added one to the other, that they are executed at the same time (see individual country contributions and, for an overview, the analysis overview in the Compendium). The question thus becomes: how does this 'piling up' of law and management work in practice? The question is of central importance, but formulated as such it is simply too complex to elicit an answer (other than the answer "it depends", i.e. on a range of other contextual factors).

A more challenging and hopefully fruitful approach thus consists of outlining some models of MA that can be used to shed a new light on how to describe, interpret and develop MA. The meaning of the term 'model' should be specified (also because the term 'model' in common parlance is usually loaded with a very normative tone). A model is here defined as 'a simplified representation of reality with the purpose of highlighting specific aspects of how a social system works, or how it should work'. Models may be descriptive or interpretive, i.e. concerned with 'how reality is', or more prescriptive, i.e. concerned with how reality should be⁵. Whichever the case, models perform the function of providing a simplified representation of reality: they do not aim to be comprehensive, describing the full details of a real social system, but they are useful tools for highlighting and

³ The broader notion of administrative tradition (effectively outlined in a publication edited by Martin Painter and Guy Peters: Painter, Martin and B. Guy Peters (2010), *Tradition and Public Administration*, Palgrave MacMillan, London) puts emphasis on the legacy of the past and on what is distinctive of the public sector across countries (i.e. the focus is on 'families of countries', in terms of the commonalities of their public sector, rather than on individual countries). This perspective challenges any discourse treating public bureaucracies as virtually identical around the world.

A common – however questionable – mapping of families of countries (or 'traditions') at worldwide level identifies the following administrative traditions: Anglo-American; Napoleonic; Germanic; Scandinavian; Latin American; post-colonial South African and Asian; East Asian; post-Soviet; Islamist (See Painter and Peters, *ibid.* See also Ongaro, Edoardo (2008), "Editorial Introduction: Public Management Reform in France, Greece, Italy, Portugal and Spain", *International Journal of Public Sector Management*, Special Issue on "Public Management Reform in Countries in the Napoleonic Administrative Tradition: France, Greece, Italy, Portugal, Spain", Vol. 21, Issue 2, pp. 101-117. See also Ongaro, Edoardo (2009), *Public Management Reform and Modernization: Trajectories of Administrative Change in Italy, France, Greece, Portugal and Spain*, Edward Elgar Publishing, Cheltenham, UK and Northampton, Massachusetts, USA, and Peters, B. Guy (2008), "The Napoleonic Tradition", *International Journal of Public Sector Management*, Vol. 21, Issue 2, pp. 118-132.). At least five of these administrative traditions (Anglo-American, Napoleonic, Germanic, Scandinavian, and post-Soviet) apply to at least one or more of the EU-27 countries: the 'tradition argument' may thus fruitfully be applied to EU Member States.

However, in conclusion we should also briefly mention the limitations of the tradition argument – chiefly its being rather 'abstract' and descriptive/analytical rather than normative (i.e. it provides powerful descriptions of the public sector across countries and explanations as to why certain reform dynamics are more likely in certain countries rather than in others, but it does not answer 'how to' questions), and the consequent utility of employing it in the analysis of certain prescriptive models, such as the three models we propose.

⁴ This distinction was first captured, in its application to public management studies, by Pierre (Pierre, Jon (1995), *Bureaucracy in the Modern State: An Introduction to Comparative Public Administration*, Edward Elgar, Aldershot, and extensively applied in comparative studies (e.g. Pollitt and Bouckaert, *ibid.*).

⁵ If employed as normative models, the function of a conceptual normative model provides a grid of criteria/characteristics against which to interpret and critically revisit real cases, with the purpose of identifying potential paths of development.

putting emphasis on certain aspects that are considered to be of specific interest (in our case, for the investigation of MA).

Three models have been identified as useful for discussing managerial accountability:

1. the 'European constructed administrative tradition';
2. the (very different, very managerial, and very "American") model of 'public value creation'; and
3. the 'strategic management approach' to managerial accountability.

Each of the three models may fit more or less comfortably in the specific politico-administrative context of each EU Member State; however, all of them provide instructive challenges concerning the actual functioning of MA in the country. Responding to these challenges will thus make it possible to draw some implications that may potentially assist policy-makers and executives in the design of reforms aimed at making MA work better.

Moreover, the author of this paper would also suggest – provocatively, and certainly to an extent ideologically – that model 3, the 'strategic management approach', may be, in a certain sense and under certain conditions, a potential synthesis of model 1 (representing the 'thesis', the original state of affairs in many European countries) and model 2 (the 'antithesis', the challenge, from an American viewpoint, of the conception of managerial accountability prevailing in Europe – useful in a number of respects but highly problematic in terms of putting into practice, along with another number of respects). The key notion of model 3 is that of 'strategic space': this notion will be further discussed and clarified with examples.

Section 2, the core of the paper, develops these ideas by outlining the three 'models' and illustrating with examples some of their implications for MA. The drawing of implications, in terms of 'requirements' for MA, is further discussed in section 3. Section 4 concludes the paper.

2. Managerial accountability critically revisited: three models for interpreting the role and functions of public managers

This section illustrates the three models. All three have the potential to serve as a basis for discussion of the different concepts of MA, with different implications, in the various fields of the public sector.

2.1. The 'European constructed administrative tradition'

Relying on the works of OECD 1999⁶, Meyer-Sahling⁷ and Verheijn⁸, the 'European constructed administrative tradition' may be defined and interpreted as a constructed tradition: elaborated in the framework of the necessity to outline some standards for the civil service against which to measure progress of accession countries, the model represents a kind of 'abstraction' of a number of features that could be found in the 15

⁶ SIGMA (1999), "European Principles for Public Administration", Sigma Papers No. 27, OECD, Paris <http://dx.doi.org/10.1787/5kml60zwd7h-en>

⁷ Meyer-Sahling, J. (2009), "Sustainability of Civil Service Reforms in Central and Eastern Europe Five Years After EU Accession", Sigma Papers No. 44, OECD, Paris <http://dx.doi.org/10.1787/5kml60pvjmbq-en>. See also Meyer-Sahling, J. (2011), "The Durability of EU Civil Service Policy in Central and Eastern Europe after Accession", *Governance: An International Journal of Policy, Administration, and Institutions*, Vol. 24, No. 2, April 2011, pp. 231–260.

⁸ Verheijn, Tony (2010), "The New Members of the European Union: Constructed and Historical Traditions and Reform Trajectories" in: M. Painter and Peters, B.G., *Tradition and Public Administration*, Palgrave MacMillan, London, pp. 217-233

countries that were the EU Member States in 1999, but not entirely or not in such a consistent way as they appear in the model.

Nonetheless, the model provides terms of reference against which all EU countries (not just the countries that were the first to accede to the EU) may be examined.

Focusing especially on the civil service, this model outlines a number of 'minimum standards', including:

- adoption and implementation of a civil service law in order to ensure principles such as impartiality, legal accountability, and legal predictability – which means that the legal dimension has a central role to play in accountability;
- regulation of civil servants' rights and duties in order to ensure that European principles, such as professional integrity, political neutrality, and impartiality, are complied with. Measures expected of the then 12 EU accession countries included: regulation of civil servants' political rights, conflict of interest regulations targeting incompatibilities with activities in the private sector, the adoption of a code of ethics, and special attention to the establishment of disciplinary procedures, as they address the conduct of civil servants on and off the job;
- establishment of an administrative unit that is responsible for the central co-ordination of civil service policy, and similarly the establishment of a capable training infrastructure, such as public training institutes or schools of public administration, as well as clear regulation of the procurement of training from outside the public administration – all of which may become key actors in setting the rules and the practiced routines in managerial accountability, possibly with different views than those of the unit in charge of PICs (CHU – Central Harmonisation Unit);
- professionalisation and depoliticisation of the senior ranks of the civil service (including high standards of job protection) in order to ensure the principles of impartiality and political neutrality, and a clear separation between politics and administration – which entails the placement of a sort of filter between the process of formation of policy preferences and the way in which these preferences are combined in the actual implementation of policies;
- other features (here lumped together mainly for reasons of brevity) include the establishment of a system of open competition for entry into the civil service in order to ensure the principles of openness, effectiveness, and equal access to the civil service (open competition refers mainly to the compulsory advertisement of job vacancies in the civil service, the possible establishment of standardised written examinations that are mandatory for all new entrants to the civil service and that allow appeals by unsuccessful candidates, and the creation of selection commissions that are clearly regulated and free from political interference). Another feature concerns the design of transparent and predictable salary systems, with an emphasis on the minimisation of managerial discretion over civil servants' basic salaries and a critical stance towards performance-related pay measures that would delegate discretion over the allocation of bonuses to civil service managers or political office-holders. Yet another feature is the establishment of fair and transparent performance evaluation systems⁹. All of these features may not directly hold sway over managerial accountability, but they may wield an indirect influence in a number of ways.

⁹ See also Randma-Liiv, Tiina (2005), "Performance Management in Transitional Administration: Introduction of Pay-for-Performance in the Estonian Civil Service", *Journal of Comparative Policy Analysis*, Vol. 7, No. 1, pp. 95–115.

What are the key implications of such a model for managerial accountability? We can at first consider that this model is mainly centred on legal accountability and its requirements, and formulate the proposition that in this model the key aspects of MA (goal achievement, performance management) are intended to serve as a complement to legal accountability: the improvement of performance is to be achieved after, and in addition to, compliance with the above legal requirements.

A key issue here is that MA may often, at least to a certain extent, collide or as a minimum encounter friction with legal accountability. Achieving improved performance may in fact require the exercise of discretion in the use of resources and sometimes, in 'real-life circumstances', this discretion may have to be exercised in such a way and to such an extent that compliance with the multiple requirements that embody the above principles in the concrete legislation of individual countries may become quite difficult and even impossible.

This 'difficulty' may be enhanced in the areas of activity of public sector organisations concerned with law enforcement, e.g. ensuring tax compliance by an inland revenue department or agency, or in the activity of policing and in general exercising public functions related to homeland security. It reaches its paroxysm in activities related to the administration of justice, where neutrality and impartiality are overarching values. However, such 'frictions' between legal and managerial accountability may more generally be considered as inherent throughout all fields of the public sector. This situation is due to the fact that, ultimately, MA is added as a further layer on an already established and internally consistent system.

Finally, we would like to conclude these reflections on the first model with a specific discussion of what happened, with the benefit of hindsight, to the 12 countries that were then the accession countries, i.e. those countries that, historically, have been the recipients of a set of 'indications' and 'encouragements' to apply such a model. Research work has found, in a number of instances, a kind of resilience: in the phase of conditionality, when significant formal and informal pressures were put on accession countries to apply such an administrative model, the adoption of the contents of the model related to civil service rules and practices has been quite extensive; subsequently, a movement towards previous, more deeply rooted practices has sometimes been observed. This consideration raises the more general issue of the 'resilience' of administrative models: when external pressures are applied to force the adoption of a given model, there is a concrete risk that some form of 'elastic-like' behaviour will manifest at a later stage.

2.2. The 'public value creation' model

A challenge to the perspective, indeed to the underlying philosophy of the model outlined above, comes from the USA. In 1995, a Harvard University professor elaborated (in a casuistic and practical argumentation-based style) a theory, or rather a *philosophy* of public management, centred on the creation of public value 'on the cheap' (that is, the created public value is contrasted with alternative private consumption uses of the employed resources), where the basis for determining public value is the set of collective aspirations, as determined by the political process when formed in a liberal-democratic fashion¹⁰.

At the core of this model lies a quite well specified (although in a number of respects problematic) definition of the 'role and function' of the public manager: that of acting in such a way as to create public value.

¹⁰ See Moore, Mark (1995), *Creating Public Value – Strategic Management in Government*, Harvard University Press, Cambridge, Massachusetts.

This perspective has huge implications for the profiles of managerial accountability: managers are (have to be) assessed on the basis of their contribution to the achievement of the collective aspirations as determined by the political process, i.e. on the contribution they provide to the process of creation of public value.

The model may be placed in a number of respects (with regard to both its substantive content and to the way in which it is elaborated, formulated, and communicated, i.e. 'inductively' by means of a range of case studies) at the very opposite of the European constructed administrative tradition. The opposite features make the joint use of the two models potentially very fruitful.

What are the key implications of the public value creation model for managerial accountability? Given the inherently 'managerial' nature of the model, these implications might be straightforward. It is nonetheless worthwhile elaborating on this subject. In the example originally developed in the opening section of his book, Mark Moore considers the circumstances faced by a librarian managing a public library, and her innovative response to them. Like most of her colleagues throughout the world, she too considered her job to be mainly about providing a place to read books and to lend them. However, she was soon struck by how the peacefulness of the library was disrupted by the cohorts of students invading the library in the afternoon after the schools closed and then departing a few hours later. Indeed, the library had become a place – indeed a very safe place, and in many respects a positive one – for youngsters desperately seeking a meeting place. Usually the young people with the most difficult family backgrounds were the most assiduous *habitués* of the library. The librarian entirely re-organised the library service so that the library, whilst continuing to play its usual role during the rest of the opening hours, could also serve as a meeting place for young people during those hours in which this role met the needs of the people, or at least the vast majority, attending the library. The initiative of the librarian transformed the public service in such a way that it ended up by 'creating public value'.

The lesson we may draw from the above example is that, far from being dictated by the job description and the general regulations, the 'actual job' of a public servant has to be invented, in a way that is not that far from the way in which an entrepreneur invents and forges her/his own 'business', by means of creativity and initiative, and sometimes in ways that emerge during the course of the action rather than having been defined and planned *ex ante*.

However, in the above example the library also became an actor in the field of social services – another field of public intervention, usually administered by other organisations in the public sector – and this new role may create some problems from the point of view of the way in which public resources are spent: an auditing of the activities of the library described in the example could very well find an improper use of public money!

This situation raises the 'ultimate' question: is the development of such an approach feasible in a context other than the American (read: USA) one? And is it desirable? These issues may perhaps be discussed more effectively in relation to the third model that we propose.

2.3. The 'strategic management approach'

A third model is the 'strategic management approach' model¹¹, based on the idea of the differential 'strategic space' that public sector organisations enjoy¹².

¹¹ In elaborating this model, a central reference has been Ferlie, Ewan (2002), "Quasi Strategy: Strategic Management in the Contemporary Public Sector" in: Andrew M. Pettigrew, Howard Thomas and Richard Whittington (eds.), *Handbook of Strategy and Management*, Sage, London.

The key idea in this model is that the public sector is not all alike, and that the various and diverse organisations across the public sector have to be treated in a differentiated way. The key idea is to distinguish each public administration on the basis of the strategic space that it enjoys, i.e. the extent to which it can autonomously formulate its own strategy as opposed to the extent to which it simply has to 'execute' assigned tasks in a uniform and predictable way.

We can take a couple of examples. An administrative office supporting the functioning of a tribunal has no strategic space; it may well be more or less efficient and effective in performing its tasks, but it does not have any room for manoeuvre to redesign its strategy: what to do, how to do it, how to relate with key stakeholders, how to position itself in the organisational environment – those characteristics have all been assigned to it, at least to a significant extent.

As another example, we can take a public agency delivering social services or cultural services. It may well be that achieving the desired outcomes (impacting positively on citizens' needs for social care or culture) requires the engagement of local actors, the mobilisation of important constituencies that may provide resources that are otherwise unavailable (perhaps due to cuts in public funding or perhaps simply because resources such as voluntary care lie beyond the borders of the public sector), the delivery of a new kind of service because that is what is needed by citizens, and the like. This public agency has a relatively large room for manoeuvre about what to do, how to do it, how to relate with key stakeholders, and how to position itself in the organisational environment. In other words, it does have a significant strategic space. Another pertinent example of this second kind of organisation would be a regional development agency, which has a 'mission' assigned, but how that mission is pursued depends on a very discretionary interpretation of the needs of the territory that is the beneficiary of its action, on the one hand and, on the other, of the environmental conditions in which it operates.

Each of the above-mentioned public sector organisations used as examples – the administrative office supporting the functioning of a tribunal on the one hand and the public agencies in social care or regional development on the other hand – has a different form of managerial accountability. According to this approach, the 'space' for acting as a strategist in the operation of public sector organisations is variable, depending on a range of conditions.

The implications of this model are that civil servants *to some extent* may act as strategists (in pursuit of the creation of public value, it may be argued), whilst *to another extent* they are charged with more 'constrained' task-execution roles. To the extent that they may act as strategists, in a number of respects they are closer to Moore's model. To the extent that they are more 'constrained' in task-execution roles, they may be held accountable along the lines of accountability outlined by model one above, the 'European constructed administrative tradition' model. In a number of instances, both apply in the same organisation, and civil servants have both to act as strategists (to some extent) and to run 'constrained' task-execution roles (to another extent): e.g. in the case of an inland revenue department or agency, more and more often operating according to detailed procedural regulations, on the one hand, whilst at the same time encouraged to improve its 'performance' in terms of outcomes (e.g. tax compliance), outputs (e.g. number of inspections and controls), and efficiency (to do more, or at least the same, with fewer resources).

¹² Moore's model is also rooted in strategic management applied to the public sector (especially the 'design' school, a school of thought focusing on how strategy is formed in an organisation). However, the application of strategic management to the public sector may also be undertaken through other, different paths, since there is a wider variety of models and 'schools of thought' in strategic management beyond the design school: see Mintzberg, Henry, Bruce Ahlstrand and Joseph Lampel (2009), *Strategy Safari: Your Complete Guide through the Wilds of Strategic Management*, 2nd edition (1st edition 1998), Prentice Hall, London.

3. What requirements do the different models of managerial accountability have?

Does the strategic management approach provide a synthesis of the two previous models? If this is not the case, it may be considered that the three models taken together contribute to providing different viewpoints from which to look at managerial accountability, and that they may inspire the adoption of a wider range of approaches to the consideration of managerial accountability. If model number three, however, is actually capable of providing a synthesis of the other two models, as we would argue – although we are well aware of the complex theoretical issues that put in question such a statement – then it would be possible to even go as far as saying that the third model represents a way forward. The question would then become: how to make it work in the EU-27?

Developing the strategic management approach entails, as regards MA, holding public managers to account (also) in dimensions such as efficiency, effectiveness and sustainability in a differential way, depending on the strategic space they enjoy. The first key question – one that has to do with issues of ‘purpose’ and ‘sense’ – concerns the redefinition of collective expectations towards public managers: what do we (“we” as citizens and as politicians representing citizens) expect of our public managers? In a sense, a new ‘pact’ with public managers has to be signed, setting out the expectations concerning them.

The second key question has to do with issues of feasibility for the development of this model. The question is: how to identify, in a simple way that ‘works’, the different degrees of autonomy and strategic space enjoyed by the various public sector organisations within each country, as well as in the same EU administration? It appears that, at least *prima facie*, the determinants of the strategic space may be identified according to two broad categories of features: the type of task assigned to the public sector organisation and the governance arrangements that have been set up. As a concrete example of the latter, a certain degree of budgetary flexibility in the use of resources may be a requirement for an organisation to be considered as having a certain degree of strategic space; on the other hand, a stringent system of outcome planning and control may limit the strategic space of the public sector organisation in such a way that its strategic space is not broader than that of an administrative office supporting the functioning of a tribunal, as mentioned in the above example¹³. Thus it might be that a ‘simple’ budgeting system, allowing for some discretion in the use of resources, represents a governance arrangement conferring a relatively large strategic space to a public sector organisation. A highly sophisticated, outcome-oriented budgeting system ‘harnesses’ a public sector organisation to such an extent that its strategic space is dramatically limited (all other factors being equal).

Governance arrangements, however, may be manipulated (at least to a certain extent), but in the first instance they are given: the current state of affairs of governance arrangements in a particular country is the starting point. How can we then address the above question concerning the identification of the different degrees of autonomy and strategic space enjoyed by the various public sector organisations in a country? A central part of the answer is that civil servants in each country know how to identify those parts of the public sector in which one or the other approach prevails: we do not need abstract taxonomies employed to classify public sector organisations, but rather the insights of civil servants; it is not only ‘science’, but also an important dose of craftsmanship that is required.

This does not mean that science is powerless and cannot provide any contribution, however. Another part of the answer is in fact that some research work addresses this issue to some extent. Just as an example, the recent

¹³ As pointed out by Stewart (Stewart, Jenny (2004), “The Meaning of Strategy in the Public Sector”, *Australian Journal of Public Administration*, Vol. 63, No. 4, pp. 16–21).

COST Action CRIPO (Comparative Research into Public Sector Organisation) explicitly investigated – amongst other profiles – the degree of autonomy enjoyed by public agencies and other semi-autonomous organisations in 19 EU Member States as well as in the agencies of the EU¹⁴. This research work, by mapping the autonomy of public agencies across the EU, may powerfully contribute to the task of identifying the ‘strategic space’ of public sector organisations.

We would nevertheless consider the expertise and intuition of practitioners to be central to any attempt to pursue the task of identifying the strategic space of public sector organisations for purposes of promoting managerial accountability.

4. Conclusion

This paper presents and discusses three models for interpreting MA. These models provide an outline of the essential traits of MA.

The actual development of the models also requires the consideration of a number of specific and contextualised elements, such as the structure of the process of accountability and the identification of those to whom public managers in a given country are accountable. One general point, which is common to all three models, is that MA is not the preserve of the top management, but pertains to all managerial levels – the middle management as much as the top management.

All three models provide, in our view, elements for the analysis and development of MA. We have also suggested that model 3, the strategic management approach, may perhaps provide, under certain conditions, a potential synthesis of model 1 (representing the ‘thesis’, the original state of affairs in many European countries) and model 2 (the ‘antithesis’, the challenge, from an American viewpoint, of the conception of managerial accountability prevailing in Europe). The central notion for model 3 is that of ‘strategic space’; the development of MA according to the strategic management approach model would require the systematic employment of this conceptual tool.

¹⁴ <http://soc.kuleuven.be/io/cost/>