Accountability as a Differentiated Value in Supranational Governance

Martinsen, Dorte Sindbjerg; Beck Jørgensen, Torben

Accountability as a Differentiated Value in Supranational Governance
Dorte Sindbjerg Martinsen and Torben Beck Jørgensen
The American Review of Public Administration 2010 40: 742 originally published online 3 May 2010
DOI: 10.1177/0275074010366300

Accountability as a Differentiated Value in Supranational Governance

Dorte Sindbjerg Martinsen[1]
and Torben Beck Jørgensen[1]

Abstract

Accountability differs in its meaning, scope, and impact. Consequently, its expression as a value and an instrument of "good governance" differs across time within and between organizations. Through the prism of theories on public values, this article examines accountability as a value in the administration of the European Union, that is, the European Commission. The article presents a theoretical discussion of value hierarchies, causality, and conflicts. Theoretical suggestions are included in an empirical examination of value conflicts in the administrative reforms of the European executive. It is argued that organizational characteristics of the European Commission condition value implementation. The article finds that although accountability appears as the "good value per se," its applied period is brief and its status is contradicted by conflicting values.

Keywords

European Commission, public values, accountability, administrative reforms

Theoretical and empirical studies alike recognize the importance of values in public organizations, public policies, and administrative reforms (Bozeman, 2007; Moore, 1995; O'Flynn, 2007; Van Wart, 1998). Often, public value studies investigate the status and effects of values within states (Beck Jørgensen, 2007; Henrichsen, in press; Van der Waal, 2008; Vrangbæk, 2009) or comparatively as value differences between states (Van der Waal, Pekur, & Vrangbæk, 2008) and focus on a multitude of values (Beck Jørgensen & Bozeman, 2007). This article contributes to the literature in two distinctive ways. First, our article takes the value study beyond the state and examines value dynamics in the supranational polity. Second, we do not focus on several values but concentrate on a particular value, that is, accountability.

The reform process in the European Commission constitutes an interesting learning lab for the study of value changes, as the Union administration came under significant pressure in 1999. After

[1]University of Copenhagen, Copenhagen K, Denmark

Corresponding Author:
Dorte Sindbjerg Martinsen, Centre for European Politics, University of Copenhagen, Øster Farimagsgade 5, Copenhagen K 1014, Denmark
Email: dm@ifs.ku.dk

internal "whistle blowing," the European Parliament requested an investigation of the Commission for corruption and fraud by a committee of independent experts. The conclusions and parliamentary response led to the downfall of the Santer Commission. There were calls for a more accountable Commission.

Given this background—strong public criticism of corrupt behavior and the selection of a new European Union (EU) Commission—a change toward a stronger emphasis on accountability could be expected to be a process marked by few problems and hindrances: The public eye is on the new Commission, the demand for increased accountability can hardly be characterized as controversial, and it is thus a good guess that the implementation of accountability is carried out smoothly. Who can be against?

However, this proved not to be the case. Even within a situation all focused on "good governance" reforms, various complications occurred. In this article, we look into two types of organizational complications, which may have influenced the process of value change. The organizational characteristics that are hypothesized to have specific implications for value changes in the Union administration include

- *a high degree of functional specialization*, because this organizational differentiation is expected to attach different meanings to accountability from one Directorate General to another; and
- *network governance*, because coordination through networks may in it self constitute problems of accountability and may further imply varying value interpretations and possible value conflicts.

In addition, the nature of the value in question—accountability—may also influence the process of value change. Stated simply, this particular value is easily understood and nobody can oppose it, which may explain why accountability is such a popular value.[1] Furthermore, accountability is a very general value to the extent of being empty for any particular meaning unless interpreted in specific contexts. The advantage of accountability is exactly that it is (a) easily accepted and (b) may fit well into many contexts and situations. Indeed, accountability has become an icon of good governance (Bovens, 2007) and a central part of the symbolic politics (Edelman, 1964) of administrative reform. On the other hand, an open value as accountability is sensitive to pressures and the value may be given unintended meanings in the course of achieving accountability in an organization. Because of the absence of a firm core of meaning, accountability is also expected to be vulnerable to competing values.

The article is structured in three sections. The section Public Values as a Point of Departure undertakes the theoretical discussion of public sector values from a general perspective. We focus especially on how the importance of a value can be conceptualized and measured. The section, Accountability as a Special Case reviews accountability as a value, and theoretical suggestions are then included in the empirical examination of value conflicts and hierarchies in the administrative reforms of the European polity in the section, The European Commission: The Multi-Organizational Executive.

Public Values as a Point of Departure

The Concept

Value is a contested concept and there seems to be little agreement within public administration on how to define the concept. Some writers define values by listing concrete examples of values, and others by using synonyms, for example, principles, standards, ethos, and so on to pin down the meaning of the word (cf. Beck Jørgensen, 2007, p. 366).

We do not add to this discussion, which also has roots long back in sociology, anthropology, and social psychology. Our conceptual point of departure is intentionally simple. Following Van Deth and Scarbrough (1995) and Hodgkinson (1996), values express "the desirable" as opposed to "the desired." Public values, then, constitute ideals to be followed in the public sector, or as stated by Bozeman (2007, p. 17): " the principles on which governments and policies should be based." Public Value Research is thus the theoretical and empirical analysis of normative manifestations in the public sector, and only few political scientists would possibly not consider public values important in this sense. More specifically, some writers consider values important because they are expected to have influential consequences in that they (a) form our perceptions of reality; (b) give identity to individuals as well as organizations; (c) guide behavior; (d) give meaning to public service; and (e) are necessary for the maintenance of communities and societies (cf. Kluckhohn, 1962; Lawton & Rose, 1994; Maguire, 1998; Verdikommissionen, 1999). Values can also be regarded as important simply because they are difficult to change and change can be brought about only after careful deliberation (Bozeman, 2007).[2]

This suggests that values can be effective means of control regardless of the physical distance between the controller and the controlled. When first internalized or institutionalized, values can be the driving forces for loyal civil servants as well as terrorists and constitute their own logic of appropriateness. Normative power—control by values—is not soft power; it is hard-core business. Intended value changes are therefore likely to be resisted in the course of their implementation. Whether or not values do have these consequences is of course open to empirical analysis.

Values are presumably not equally important, and some may have a "lighter" nature than others. Especially when exploring value changes—such as upgrading accountability in the EU Commission—it is essential to having clear criteria on how to differentiate between strong and weak values. In the following, we will consider (a) the spread of values in a public organization or a political system and (b) relations between values.

The Spread of Values

Values may be looked for at several distinct levels or aspects of an organization or a political system. Inspired by models of organizational culture, we include the architecture of public buildings, artifacts, and symbols of all kinds (flags, uniforms, pictures, colors, etc.), organizational mission statements and other strategic documents, legal rules defining the purpose and responsibilities of the organization in question, the concrete behavior of civil servants, codices for the management, decision making, routines and rituals, the mindsets of civil servants, organizational mechanisms and institutional arrangements, and administrative reforms (Schein, 2004; Schultz, 1995; Van Wart, 1998).

A weak value can be identified only on a few of these levels. If, in particular, a value can be observed only in official documents written to please a critical environment whereas the organization subscribes to other values on other levels or even tends to contradict the official value, the value in question can best be labeled as a *window dressing value* or *façade value*. If, on the other hand, the value in question can be observed on all levels, then it is probably anchored in the mindsets of employees, carried out in concrete behavior and case decisions, supported by the structure, legitimized by mission statements, backed by legal rules and routines, and visualized and demonstrated in rituals, buildings, and artifacts. In that case we label the value as a *core value*.

Relations Between Values

Relations between values are important for one simple reason. If one value is in harmony with another it may acquire a stronger position compared with the situation where two values are in conflict. In the following, we will consider hierarchies of values, value causalities, and value conflicts to analytically address how accountability may be presented, implemented, or refused in the EU Commission.

Value hierarchy. Some values may be viewed by actors as being more important than others.[3] To grasp the hierarchy of values, one may simply ask the relevant actors to rank the importance of values or analyze the emphasis values are given in the mission statements of organizations or as expressed in organizational behavior. For example, for a citizen, *participatory democracy* may be viewed as more important than *efficiency*. Public managers, however, may disagree and find efficiency—at least part of the time—more important than participatory democracy. Quite possibly, both values can be viewed simultaneously as important, but it is nonetheless possible for a specific group of people or organizations to specify or infer a hierarchy of importance. Values can therefore be related to one another in terms of their relative importance. This is not to say that establishing a hierarchy of values is an easy task. On the contrary, choosing between conflicting values can be quite troublesome. If accountability is presented as a top value in a value hierarchy, we label accountability as a *supreme value* and other values as *subordinate values*.

Value causality. Values may be related to one another in the sense that they frequently appear simultaneously or covary. One value may have a positive effect on the other, or one value may be a precondition for the other. For example, it might be argued that the *rule of law* is enhanced by *transparency*. We label covarying values as *co-values*. Co-values can be quite troublesome for two reasons. First, we are making a causal claim when saying that the achievement of one value enhances the achievement of another value. But often we lack the necessary empirical evidence. Second, in some cases we may find complicated Webs of causal relations. For example, the *rule of law* can also be enhanced by a value opposed to transparency, that is, *secrecy*, such as not making personal information about identifiable citizens available to the public.

A common distinction in value theory is drawn between *primary* values and *instrumental* values. The central feature of a primary value is that it is pursued for its own sake whereas an instrumental value is valued for its ability to achieve other values. Thus, if one co-value is considered a primary value and the other an instrumental value, then there is an imputation both of hierarchy and causality. If accountability is considered a supreme value and transparency a subordinate value, they are transformed to primary and instrumental values if transparency can be said to enhance accountability.

Value conflicts. Standard organizational life is dense with value conflicts. For example, accountability toward society in general does not fit well with being responsible to the needs of individual users; nor does political loyalty fit well with independent professional standards. One may say that conflicting values are negative co-values.

It is important to note that the depth of value conflicts varies considerably:

- Values may be in conflict, not because of their substance but only in their need for resources and attention. Political loyalty may render it difficult to achieve another value, for example, a good working environment. These two values are not—at least as abstract constructs—in conflict because of substance but they may be in conflict due to limited resources and time.
- If the conflict is between political loyalty and independent professional standards or between efficiency and the rule of law, then we presumably have a conflict not only in terms of resources but also in terms of substance.
- Finally, some values are antithetical. Not only are they colliding values, they are in language itself constructed as opposite poles on a scale, such as, secrecy–openness, neutrality–advocacy, and stability–innovation.

The existence of conflicting values provides a clue as to the importance of the focal value. If a value is surrounded by many conflicting values, it is probably highly important in terms of being controversial.

How to Handle Conflicting Values

Most organizations undoubtedly subscribe to more than one value. How is the organizational value profile constructed if the important values are conflicting values?

The most obvious and simple way of handling value conflicts is by *establishing a hierarchy* between values: Value *X* is more important than value *Y*. When the accomplishment of the primary value *X* has been satisfactorily achieved, we can then consider the subordinate value *Y*. The establishment of a value hierarchy is supposedly most easily carried out when values do not collide in content but only in terms of the need for resources and attention and when a causal relationship exists.

If two or more values are colliding or antithetical, value conflicts presumably cannot be solved by a hierarchical ordering. The most popular hypothesis regarding the outcome of value conflicts in such situations is undoubtedly the *crowding out hypothesis* developed by Hood (1991). According to this hypothesis, classical values such as legality, honesty, and integrity are replaced by modern efficiency values. This is a winner-takes-all hypothesis, envisaging that all public organizations are infused with efficiency considerations in all respects.

An important alternative is accepting that value conflicts are long-living conflicts. Both efficiency and legality are necessary, and both political loyalty and independent professional standards are important. How can public organizations cope with long-lasting value conflicts?

One option is the *balancing of values*. One strategy is the development of a *capacity to face value conflicts*. This includes the development of the capacity to discuss conflicting values in an impersonal and disinterested manner, that is, creating meta-processes or institutions that render deliberation regarding conflicting values possible (Steenhuisen, Dicke, & de Bruijn, 2009).

One central aspect of value deliberations is how conflicting values can be brought closer to each other (a bridging strategy) or further from each other (a buffer strategy) by *changing the interpretations of values*. The most obvious example is the conflict between effectiveness and judicial values. Effectiveness can be defined broadly so as to include judicial values, just as legality and due process can be defined so as to include not only the correct but also a speedy answer to citizens in concrete cases. In a sense, one value colonizes another. Another aspect is simply keeping values ambiguous (Steenhuisen et al., 2009), as the formulation of clear and unambiguous values may escalate conflict and identify possible winners and losers.

Another option is *keeping conflicting values separate* by sequential attention (Cyert & March, 1963) or decoupling (Brunsson, 1989). For example, this can be done by locating conflicting values in different places within an organization or political system or by acknowledging certain values in certain periods of time.

If value conflicts are above a certain level and significant actors in the polity regard all of the values in conflict as central to the overall system, decoupling may be carried to the extreme, that is, separate organizations can be established—each acting as an independent guardian angel for a set of harmonious and distinct values.

Implications for the Empirical Analysis

In the analysis below, we will examine how accountability was presented to the European Commission, and how the Commission subsequently responded. Was accountability presented as a supreme value or even as a primary value? Did the Commission managed to construct a different value profile? Were value conflicts deliberated and settled or did they continue as long-living conflicts? Here, interorganizational relations prove to be fundamental to the value changes of the Commission because the European Parliament becomes an important forum for control and influences the construction of an administrative value profile. However, established organizational

characteristics precondition internal value changes and the room to reform the organizational value profile. Before turning to the analysis, however, we require a deeper understanding of accountability as a special value.

Accountability as a Special Case

Some values are "empty" in the sense that they do not carry any meaning unless operationalized. Prominent examples are *user orientation* (who is the user? a passenger, a patient, a tax payer?) and *loyalty* and *responsiveness* (loyal and responsive toward what?) as well as *accountability*. Accountability is an especially troublesome value. Whereas loyalty and responsiveness can be exaggerated (accepting orders and thus bypassing ethical reasoning; following popular demands and thus bypassing professional standards), accountability appears to be "the good value per se." It cannot be negated and nobody can be against (Bovens, 2007, p. 448). Moreover, accountability is *the* empty value par excellence, because one can be accountable to anything: to society in general, ethical codes, the budget department, clients, colleagues, and so on.[4] Accountability is thus a value of diverse—some may say diffuse—meanings. It ranges from public to parliamentary, judicial, financial, administrative, and professional accountability.[5]

As noted earlier, the implementation of accountability is difficult to predict because accountability by its very flexibility is highly dependent on relations to other values. As Koppell (2005) suggests, it is a value that can only affect in full if carried out by its instrumental values, that is, supported by its co-values: responsibility, responsiveness, transparency, integrity, controllability, and rule of law.[6]

It also faces conflicting values. Such conflicting values could be efficiency and mutual trust. Accountability may hinder efficiency because the former requires more open-spaced, more red tape—controlled processes in which decision makers and bureaucrats are required to justify their actions and possibly be questioned and/or sanctioned along the way (Grøn, 2010). Mutual trust relations between decision makers or those set to control them may conceal who is accountable for decisions made (Grøn, 2010) and create a communicative space wherein decisions are not questioned or required justification. Thus, although often used in a rather unreflective, positive sense, institutionalizing the core meaning of accountability is by no means a neutral process; it crowds out some values while promoting others.

Because of its open nature, accountability may even be able to colonize other values by being defined in such a manner that other values are absorbed. For example, accountability may be defined as the proper use of tax payers' money, thereby in part colonizing efficiency. The disadvantage of being an empty value is that other values may also colonize accountability: Being efficient is being accountable.

In the context of political science, accountability is tied to the core idea of representative democracy. This understanding of accountability may be seen as more conventional (Steffek, 2008), meaning to live up to the mandate one represents and that the executive is accountable to the public. The co-value of this type of accountability is responsiveness. The executive accords with the preferences of the public (Mulgan 2000, p. 566). This understanding of accountability implies a rather open-spaced procedure. The institutionalization of public accountability requires publicity, implying a public procedure sited in an open arena (Steffek, 2008). On the other hand, judicial, financial, and administrative accountability can be institutionalized through procedural structures and ex post control. Hierarchy specifies who is accountable, judicial review examines and sanctions conduct, and financial auditing secures the correct use of means. These understandings of accountability do not necessarily depend on opening processes up to the public, but accountable conduct can be assured through ex post review processes, although only involving "peers" and in practice unfolding in rather closed spaces. The difference to the insulated nonaccountable process, however, is that decisions are taken under the likelihood of review and in the shadow of judicial or even

public control. Policy makers will anticipate ex post control by the regulated, and this will produce disciplined conduct (Papadopoulos, 2007, p. 471).

Because of its multiple meanings, accountability may appear rather elusive. Initially an icon of a good governing value (Bovens, 2007), when unfolded and applied, it becomes less the virtuous value and more the guidelines for governing aimed at securing accountable democratic behavior. Indeed, Bovens (in press) rightly suggests that accountability has two distinct meanings: as a virtue and as a mechanism. In the latter meaning, the concept achieves hard-core applied sense. Here, accountability prescribes procedures to action, according to which organizations and actors are obligated to explain and reason their action:

> Accountability is a relationship between an actor and a forum, in which the actor has an obligation to explain and to justify his or her conduct, the forum can pose questions and pass judgement, and the actor may face consequences. (Bovens, 2007, p. 450)

This definition has at least three important implications: (a) it implies a relationship of at least two, where one takes the position as the controller. There is an important point in emphasizing the social aspect of accountability; it cannot be assured individually or in a secluded space, but requires external checks and balances. The actor can both be a person or an organization, as can the forum. (b) Furthermore, it emphasizes communication as a vital aspect of accountability. The accountable must be willing to explain, give reason, and justify behavior and decisions. The forum, on the other hand, can raise questions without possessing further qualifications and has a right to receive answers and justifications. "Dialogue" is therefore a constitutive feature of accountability, involving open discussions and debate (Mulgan, 2000). (c) Finally, the definition implies the possibility to sanction misconduct. Again, this underlines that accountability is not institutionalized through internal processes or individual reflections on correct behavior. It does not rely on a pure logic of appropriateness, recognizing instead the need for actors operating within the shadow of consequence, within a logic of consequentiality (Papadopoulos, 2007, p. 472); misconduct will face consequences and eventually be sanctioned.

We will examine both meanings of accountability, that is, as both virtue and mechanism. It is important, however, to remember that a full-scale study of value presence and strength would include more that. As noted earlier, values may be looked for at several distinct levels of an organization or a political system. Nevertheless, we limit ourselves to Bovens's (2007) two dimensions. First, the identification of accountability as expressed in documents and as backed by organizational mechanisms is a rather straightforward task. Second, a comparison between values as expressed in texts and values as manifested in institutional arrangements is an important element in evaluating the importance of values.[7]

The following analysis is divided into two parts. Part 1, Value Dynamics in a Differentiated Polity, has analyzed EU official documents treating administrative reforms and administrative behavior in the European Commission. The point of departure for the analysis is 1999, when heavy criticism of the Commission administration first began. The most relevant documents were found to be the early reports from the committee of independent experts to the European Parliament, which was subsequently addressed in a set of Commission communications on how to improve internal administrative behavior. The key documents examined are listed at the end of this article. Part 2, Value Institutionalization in Network Governance, has examined the attempts of the European Parliament to increase transparency regarding the expert committee system of the Commission. The analysis begins in 2000, when the European parliament first demanded more information about the existence and formation of committees and working groups under the Commission. The analysis includes an examination of the content and scope of the online expert register and the responses hereto from external observers and the European parliament in parliamentary debates on transparency.

The European Commission: The Multi-Organizational Executive

As the core executive of the European Union, the European Commission is the primary locus for establishing and implementing the administrative values of the polity. As an organization, the specific characteristics of the European Commission may facilitate some value dynamics while hindering others. Two particular organizational characteristics appear to be relevant when assessing the capacity of the European administration to successfully transcend administrative value dynamics: (a) the considerable *functional specialization* of the Commission and (b) decision making through *network governance*.

On functional specialization: The European Commission operates in a highly differentiated polity that has gradually extended its competences to most policy areas (Hix, 2005; Nugent, 2006). The internal organization of the Commission reflects the multiple functions of the polity. Thus divided currently into 41 General Directorates (DGs) and Services, the European administration is as functionally specialized as any national executive; perhaps even more so. Nevertheless, its hierarchically coordinating mechanisms tend to be weak, as the Commissioners have no formal hierarchy between them and decisions are taken under collective responsibility (Egeberg, 2007, p. 143). Because of the sector-specific organization of the Commission, the European executive is no unitary actor (Christiansen, 2001).

> For an organization whose business is integration, the Commission is embarrassingly poorly integrated. (Metcalfe, 2000, p. 826)

Individual units develop their own bureaucratic and organizational logic (Christiansen, 2001, p. 751; Cram, 1994) to serve their section of European integration best and most coherently. Codes of conduct and administrative values are also likely to differ between and within the different sectors. Initiatives intended to bring about change may be translated through sequential attention and local rationalities (Olsen, 2007, p. 214) instead of a cross-institutional coherent logic. The European administration is one of a high degree of functional specialization (Egeberg, 2006, p. 24), creating localized rationalities that tackle reform imperatives differently; a multi-organization rather than a unitary actor.

Decision making through network governance: The sector-specific division of labor within the Commission is fortified by the interinstitutional network coordination with national civil servants, representatives from interest organizations, enterprises, and experts together with other types of actors. In its daily operations, the European administration relies on various types of contributions from networks. Advisory committees, expert groups, and scientific committees provide the Commission with input when preparing new initiatives, and different committees supervise the Commission when it has the competence to implement European policies. By bringing together actors from different political and societal units, the Commission attempts to facilitate policy initiatives and decisions. Network governance may integrate fragmented positions and facilitate socializing dynamics contributing to common perceptions of how to develop a policy area. The Commission's committees constitute an essential part of the EU administration and function as arenas of expert knowledge; arenas bringing together the national and supranational executives and mediating the acceptance of European regulation among central actors (Egeberg, Schaefer, & Trondal, 2006). The networks are thus essential to the initiating and monitoring capacity of the European executive. Different actors provide the Commission with different resources. Some advise the Commission early on the positions of governments and powerful interest organizations, and the contours of the necessary compromise are outlined. Others provide the Commission with expert knowledge. Commission networks provide their logics of expertise to the European executive. Through the continuous interaction of this governance structure and as a result of their function, the invited ones become

part of the multi-organization executive (Papadopoulos, 2007, p. 479). Together, they construct an administrative space that is rather secluded to the outsider, as to the public in general.

Value Dynamics in a Differentiated Polity

For much of its history, the European Commission has enjoyed a considerable degree of management autonomy in the sense that no systematic review or routine control procedures were institutionalized to hold the Union administration in external check (Cini, 2007, pp. 6-8). The fall of the Santer Commission represented a turning point.

Indeed, 1999 became a transformative year for the European Commission. Commission civil servant and whistle-blower Paul van Buitenen informed the European Parliament and public about financial misconduct, corruption, and cronyism in the Union administration (Metcalfe, 2000). Against this background, the European Parliament adopted a resolution intended to improve the financial management of the Commission.[8] A committee of independent experts was established with the mandate to examine the financial conduct of the Commission. The Committee's first report, in which the Commission's responsibility for fraud and nepotism was detailed,[9] led to the Commission's resignation. The first report was followed by a second, which included recommendations on how to improve internal management.[10] This second report constitutes a main document in the formulation of which administrative values are intended to enable good governance. It is also a mission statement with a focus on accountability. In the reform process set off by the analysis and recommendation by the independent experts, accountability assumed the position as a supreme value, synonymous with good governance, coming to replace the former guiding values of "efficiency, expertise, elites and functional interest mediation" (Cini, 2007, p. 8).

The Committee's diagnosis is clear:

> The Committee considered that the codes of conduct elaborated by the Commission remain insufficient and are not yet backed up by the necessary legal framework. The attribution of responsibilities and chain of delegation between the Commission, single commissioners and the departments are ill-defined and ill-understood by those concerned. Finally, the concepts of political responsibility and accountability remain unclear and the mechanisms for their practical application inadequate. (Second report, p. 23)

The centrality of accountability to tackle the management deficit of the Commission is emphasized throughout the document and treated in detail in Chapter 7 of the report, addressing "integrity, responsibility and accountability in European political and administrative life." To (re)establish an accountable Commission, *hierarchy* assuring a clear chain of delegation and *transparency* become pivotal means.

As regards hierarchy, the committee calls for clarity on responsibilities. The commissioner is "responsible for" policy formulation and the implementation of policy by their department, and they are to "be answerable to" the Commission as a whole and "accountable to" the European Parliament.[11] It is also pointed out that the officials in the individual departments must answer to their director general, who in turn is accountable to the commissioner in question. Hierarchy and the division of administrative tasks and legislative oversight by the European Parliament are all intended to reestablish accountability.

Transparency is another key instrument for achieving accountability. The committee's evaluation found that the Commission as a whole is based on a culture of secrecy. Mediating a culture of openness therefore requires internal and external checks and balances. First, it is pointed out that there must be room for legislative oversight. Institutional accountability vis-à-vis the European Parliament is the Commission's duty, both positively, that is, giving account, and negatively, being

held accountable (second report, p. 111). Second, the role of an active and independent press is recognized. Without an active press, a vital intermediator to push the EU administration for information and openness is missing. Third, the Commission must establish a culture in which commission civil servants can act as whistle-blowers and expose misconduct. A code of conduct sanctioning the inner critical voice will promote wrongdoings and malaise. An administrative space lacking external spectators and room for internal critique is likely to be a space of secrecy.

In sum, the committee of independent experts sets out accountability as the supreme value for tackling the management deficits of the European Commission. In their recommendations, they present a different primary value than the established value hierarchy in the European administration, which previously has emphasized efficiency, expertise, and functional interest mediation (Cini, 2007, p. 8). Accountability runs through the mission statement as a value unto itself, that is, a primary value, resembling Bovens' (in press) accountability as a "virtue." However, it is not presented as a virtue alone, but also as a mechanism to be operationalized by a set of co-values. The document sets out a clear strategy to be followed, recognizing the inter- and intrainstitutional or contextual relationship of accountability, only successfully instrumentalized if supported by internal structures (hierarchy), external insight and oversight (transparency and control), and a responsive culture allowing for critique (communicative space). The recommendations made by the independent experts emphasize the need to establish a value hierarchy and to explicate the priorities between values.

The document bears important insights into the empirical study of value statements and dynamics. It is a statement that is explicit in the hierarchy of values, while at the same time recognizing value conflicts in the administrative polity of the Union. Accountability is given relative primacy to efficiency, and the group of independent experts clearly finds the need to prioritize accountability to efficiency. By not giving the two values equal emphasis, the group recognizes that the two values may collide; however, they are not presented as antithetical. Room must be given to both, though not on equal footing in the reform process. An accountable Commission is called for more than an efficient Commission.

The Commission followed up on the work of the experts with its own action plan.[12] In the action plan, accountability is one of the first objectives referred to in the reform (action plan, p. 3). However, the value is primarily presented in a broad, nonoperationalized form, the meaning of which is not specified but said to encapsulate the various objectives in the reform program. No mechanisms are attached. In this manner, the action plan contrasts with the previous recommendations. Despite the supremacy of accountability in the work of the independent experts, it is only sparsely mentioned in the action plan document.[13] Instead, the co-value of transparency is now given greater importance than accountability, though the strategy is diffused into two forms: (a) to increase openness through increased stakeholder dialogue, essentially meaning in semi-closed, consultative processes; and (b) to establish e-communication with the public.

Nevertheless, the main part of the document addresses how to realize more efficient Commission management. Below the headlines, efficiency takes over as the supreme value in the action plan.[14] The strategy is to increase administrative efficiency by more cost-effective use of means; by delegating/externalizing noncore activities; by decentralizing decision making and management-related services; and by prioritizing between the many different tasks the Commission must carry out. These reform initiatives should result in a leaner, more efficient Union administration.

The action plan represents a clear departure from the value hierarchy recommended by the independent experts. Accountability is merely mentioned as one value among other central values. It has no supreme value status, and the text does not operationalize it with a set of co-values that will be instrumental to a more accountable Commission. As such, accountability stands as the empty value. Instead, efficiency and transparency are emphasized throughout the document, without addressing how the two values are to balance one another or whether transparency may be in conflict with efficiency.

The 2001 White Paper on "European Governance" is a subsequent mission statement, often mentioned as the core document on good governance in the EU reform process. It represents a core script from the Commission on how to tackle the Union's democratic and management deficits. In the White Paper, the Commission explicitly sets out what it understands as the principles—the values—underpinning good governance:

> Five principles underpin good governance and the changes proposed in this White Paper: openness, participation, accountability, effectiveness and coherence. (White Paper–2001, p. 10)

Although the five values are presented as equals, three are granted clear priority throughout the document: openness, participation, and effectiveness. These three values are not regarded as competing, but rather as harmonious values. Openness and participation are to be ensured through a dual strategy: online information to the public and enhanced functional consultation with interest groups when proposing new legislation. The Commission hereby intends to open up on policy processes by, on the one hand, providing information to everyone on the Europe Web site and, on the other hand, by creating a more balanced culture of consultation in its network structure. To accomplish the latter, the Commission finds it necessary to develop a code of conduct, "focusing on what to consult on, when, whom and how to consult" (White Paper–2001, p. 17). Furthermore, the use of expert advice should be made more transparent (White Paper–2001, p. 19).

Despite the prominence given to openness and participation, efficiency constitutes the supreme value of the statement. Greater effectiveness is to be achieved by "better policies, regulation and delivery" (White Paper–2001, p. 19). Effectiveness runs through the document as the primary concern, attached as a value to all parts of the Commission's strategy. The legislative process should be speeded up; community law should be simplified; regulatory agencies must ensure that EU rules are applied and enforced in a better manner.

Although stated as a value of concern, accountability does not take position as such. Instead, it is mentioned as a concept with no mechanisms attached. Compared with its previous status in the independent expert recommendation, it now merely pops up as a facade value rather than an imperative to enforce real change. Instead, efficiency has (re-)gained supreme status. The White Paper does not address how to establish intrainstitutional accountability in its internal executive structures, as requested by the independent experts; instead, it presents interinstitutional strategies about how to institutionalize the co-value of openness as well as the conflicting values of functional participation and effectiveness. The status of accountability is that of a diffuse concept with no applied meaning; it is more an elusive concept used to fill out the positive connotations of other values.

The value dynamics in the early part of the Commission's reform process can thus be divided in two. In the first part, accountability is introduced as the new important value. It is granted supreme status to accomplish good governance. Accountability is encircled by the value cluster of the instrumental co-values of transparency, responsiveness, participation, and controllability. In the second part, however, other sets of values have come to overshadow the establishment of good governance. In the value conflict between efficiency and accountability, the Commission's own reading on what is desirable promotes the former over the latter. Participation is also reframed from civic participation to the functional participation of stakeholders. Finally, the Commission presents a value universe as if conflicts do not exist, though it is evident that the practical implementation of the different supreme and co-values contain tensions and contradictions.

In practical terms, a reform strategy is presented according to which causal dynamics will contradict one another and organizational characteristics are likely to diffuse the value orientation of the polity. The two values may not be antithetical in themselves, but they conflict strongly in the reform process on good governance because their co-values clash in both their need for attention and in substance. The values instrumental to efficiency contradict the values that are instrumental to accountability.

Value Conflicts in the European Commission		
Supreme value	Accountability	Efficiency
Co-values	Transparency	Management closure
	Civic participation	Functional participation
	Controllability	Expert deliberation

Value Institutionalization in Network Governance

Another organizational characteristic in the European polity with a plausible causal effect for value dynamics is that of network governance. The web of Commission committees coordinates the many actors assisting the Union administration to realize its policy objective and to manage a system of functional specialization and diverse preferences. Network governance constitutes a core part of the EU multi-organizational executive. The operating capacity of the Commission largely depends on its ability to bring together the viewpoints of experts, stakeholders, and member state civil servants in order to consolidate and legitimize a policy proposal by gaining ex ante approval from the relevant voices. Without this ex ante approval, the likelihood of efficient and successful decision making is assumed to decrease significantly. Network governance constitutes a prerequisite for efficiency. From the perspective of legitimacy, this means of governing is linked to output legitimacy, focusing on results, enabling compromise, and deliberating consensus between stakeholders and experts of different positions and preferences. It is thus an essential structure for the Commission to "upgrade the common interest." However, it is only an arena for invited players.

Although network governance may enable efficiency, it has strong implications for accountability. By inviting actors from different settings and with different mandates into the policy process, responsibility is shared among a greater number of hands, competences are diffused, and the origin of policy choices becomes less clear. When responsibility is shared, it likely becomes diluted (Papadopoulos, 2007). When consensus is deliberated in arenas with continuous dialogue, the moment and specific reasoning in the making of a decision becomes blurred. Transparency as the co-value to accountability is not part of the way networks operate.

As a means to govern, networks are at odds with the value of accountability as defined by Bovens (2007). Network participants are presumably included on equal footing, that is, in a nonhierarchical manner. There is no controlling forum or actor within the network providing internal oversight, and the external checks and balances are not formally institutionalized. Such forums of control would hinder the efficiency of policy making. Furthermore, dialogue unfolds between experts or those with the requested mandate in a space of closure, whereas networks are not accessible spaces to the public. Mutual understanding regarding a policy problem or reform is deliberated between "peers" but not necessarily explained or justified to the public. Furthermore, the external observer to network results and logics hardly has the necessary qualifications to pose correct and meaningful questions, which evidently hinders them when subsequently passing judgment. This partly determines the ability of the legislator to sanction expert decisions taken in networks. Formally, representative forums have the authority to nullify decisions prepared in networks (Papadopoulos, 2007, p. 474). In practice, however, it may be difficult indeed to veto a prepared network decision heavily backed by expert reasoning and the "mandate of insiders' knowledge." Questioning the premises for decisions and reasoning logics requires communicative resources and expert knowledge that somehow matches the network governors. Without the ability to question, sanctioning network-based decision making becomes a difficult task.

Essentially, establishing accountability in the network governance of the EU administration requires institutionalized checks and balances that live up to the three premises in Boven's (2007)

definition. First, network actors must be identifiable. It must be possible to open up the multi-organization executive to the extent where membership becomes identifiable. Furthermore, formal or informal forums must be willing and able to assume the role as controller. The European Parliament is a forum of control that is rapidly growing in importance in the European polity. Parliamentary questioning and control with executive arenas for decision making plays a pivotal role in establishing accountability. Moreover, the press constitutes an important informal forum to communicate the relevance of issues and decisions to the public and the parliamentarians, thus enabling them to pose questions and pass judgments. The role of "investigative journalism" (Cini, 2007, pp. 35-36) is thus another instrument vital to establishing accountability. Second, sufficient premises for communication must be present. Dialogue is hindered between those not speaking the same expert "language," sharing the same expert reasoning, or having the same code of specialization. Third, the competence and strength to sanction a prepared network decision must exist. The capacity to sanction requires the two previous premises; a strong forum and the ability to question/enter into dialogue.

Implementing the values of good governance in the network structure of the EU multi-organizational executive is therefore a process of imminent challenges and potent conflicts. The conflict between the two different value hierarchies in the mission statements analyzed above comes out sharp in the attempts to reform the committee structure in the European administration. On the one hand, network governance is meant to bring about efficiency in a complex institutional setting by bridging different viewpoints, assign responsibilities to stakeholders and bring expert-based mandates to the execution of European power. By bringing in the instrumental values of expertise and functional participation, the supreme value of efficiency is more likely to be achieved. On the other hand, however, accountability and its instrumental values are crowded out by the creation of an administrative space of closure.

The European Parliament has addressed this conflict in its attempt to gain information about the expert committee system in the European Commission and open it up. Since early 2000, the Parliament has demanded information about the committees and working groups working under the Commission. The European legislature has criticized the executive for extreme secrecy. In 2004, the newly appointed Barroso Commission responded to this criticism and submitted a list to the European Parliament of the expert groups and advisory boards operating under the individual DGs ("List of Expert Groups and Other Advisory Bodies 2004").[15] However, the list was soon criticized for not being exhaustive and not specifying the function of the networks or their membership.

In 2005, an online register of expert groups followed.[16] In the explanatory note to the register, the Commission explains that the purpose of expert groups is to assist the Commission in proposing EU legislation or carrying out monitoring and coordinating tasks; that is, assisting it in its governing and administrative functions. The Commission also declares that expert groups may consist of national experts, or stakeholders from the business world, nongovernmental organizations, trade unions, academia, and so on.[17] At the time of writing (May 2009), 983 expert groups are listed. The count attests to the variation within the Commission in the use of expert groups. The DG for Taxation and Custom Union uses expert groups the most, with 114 registered expert groups, closely followed by the DG for Enterprise and Industry (99 expert groups listed). At the other end of the scale, DG Budget listed only two expert groups, and DG Communication only registered one expert group.

As regards accountability, the online register may be regarded as a step in the right direction. However, the information on individual expert groups remains crude. The register provides information regarding groups of participants, but not by name or specific organizations. The register thus increases transparency as to whether a network only consists of national authorities or jointly with business organizations, nongovernmental organizations, academics, and so on. But it does not specify the composition or responsibilities of the network.

The register has been criticized for being neither exhaustive nor up-to-date (Alter-EU 2008). In 2008, the "Alliance for Lobbying Transparency and Ethics in the European Union," Alter-EU, conducted an analysis of the functions and compositions of the Commission's experts groups. It found that information about the names of group members, reports, and minutes from meetings were very difficult to access.

Although the Commission has stated its commitment to providing the names of the experts in its networks and EP members have repeatedly requested the Union administration to provide more information, this has not yet happened.[18] The work methods, participants, responsibilities, and decisions made remain inaccessible information.

Whereas the degree of closure surrounding a network has not diminished significantly, their total number as consultative forums to the Commission has increased. Alter-EU 2008 (p. 7) notes that the total number of expert groups has increased by 40% since 2000. Furthermore, increased functional representation constitutes a central aspect of the Commission's mission statements (Smisman, 2004; Commission White Paper–2001). According to the Commission, increasing civic participation essentially means allowing stakeholders/functional participants into the policy process, as the analysis above demonstrates.

Just as mission statements express value conflicts and ambiguity, as analyzed in the section Value Dynamics in a Differentiated Polity, so does the implementation of values in network governance. The attempts to open up the consultative forums of the Union administration accentuate the organizational rigidity of a system in which the traditional values of efficiency and expert-mandated decisions remain primary values. In terms of the three accountability premises included in Boven's (2007) definition, the online register in its current form does not come close to implementing the administrative value: (a) Network actors are unidentifiable, meaning that the public and their parliamentary representatives cannot control the forums for decision making they cannot access. (b) The insulation of network governance means that external observers cannot question or request justification regarding policy advice and decisions in which the origin and responsible part are unidentifiable. (c) Sanctions are prevented in unidentifiable decision-making arenas.

Embedded in the organizational features of network governance, accountability has a long way to come to successfully be implemented as the supreme value of the Union administration. Instead, network governance aims to promote efficiency, and its central co-values of management closure, functional participation, and expert deliberation contradict the instrumental content of accountability. Whereas the established supreme value of efficiency and its co-values such as functional participation and expert deliberation may lose attention and status for a while, they have strong organizational platforms from which to regain importance.

Concluding Remarks

The conducted study of value dynamics in the EU executive points out that it is far easier to present a new, important value than it is to implement it. Although it may be relatively simple to point out accountability as the new supreme value of a European Commission in crisis, the organizational characteristics of the European executive condition—and essentially hinder—its implementation. Accountability is indeed present in the Commission's reform strategy, but although it is stated as a virtue, it is not applied as the mechanism of good governance.

The examination of value implementation has revealed that although the context of crisis ought to favor a smoother implementation, established and conflicting values act as barriers. In a supranational organization striving to deliver results, efficiency constitutes the value most embedded in the rationale and organizational logic of the supranational administration. The Commission's mission statements present an ambiguous value universe with incoherent value priorities. Co-values are presented as if conflict does not exist between them; civic participation and transparency on

the one hand, functional participation and management closure on the other. This conflict and contradiction is further demonstrated through network governance. Whereas accountability requires the co-values of transparency, civic participation, and controllability, the co-values of efficiency manifesting in network governance contrast in sheer form by requiring management closure, functional participation, and expert deliberation.

In the reform of the European Commission, accountability has never reached position as supreme value and the period, where it gets full attention and resources, is indeed brief. The Commission did not follow the full set of recommendations from the independent experts regarding accountability and did not manage to construct a different value profile. This does not mean that the Commission has not learned from previous experiences. Improvements have been made, as for example demonstrated by greater financial accountability and the publication of the online expert register.

This suggests that in a multi-organization, organizational characteristics, for example, functional specialization and network governance—strongly condition value dynamics, and value conflicts are likely to continue as long-lasting conflicts. But it also brings the role of interorganizational relations to the fore. The Commission itself proves weak to establish a new value profile and soon falls back to the established value hierarchy in the daily practice of governance. But legislative oversight continues to criticize and place pressure on the Union core executive. The European Parliament therefore proves to be fundamental to the value dynamics of the Commission; on the one hand, likely to gradually improve what it finds to be unaccountable modes of governance; on the other hand, unlikely to crowd out conflicting values, as they are strongly embedded in the organizational characteristics of the Commission. Value conflicts are thus likely to be (long-)lasting and continue to struggle for attention.

Such conflict may represent a more fundamental aspect of contemporary value universes. As Bovens (2007) tells us, accountability as a mechanism relies on communication. Perhaps the communicative aspect of accountability is what supranational and late modern governance in general have significant difficulty providing. Despite a general call for deliberation and transparency, late modern governance proceeds in secluded, specialized arenas of decision making. Such specialized arenas are founded on a high degree of closure, inaccessible to the nonexpert and whoever does not speak the same language code as those invited. Efficiency requirements inhibit translation from expert codes to the general public. As demonstrated in the present case, it therefore becomes vital that controlling forums function, pose questions, and demand reasoning. In the context of the EU, the European Parliament and investigative journalism prove to be fundamental forums for securing accountability. Such forums are vital for securing some sort of balance in a value universe beyond the state in which supreme and co-values strive for attention. As such, they offer a very good example of using organizational decoupling to keep conflicting values separate. Even the good value per se—accountability—faces many hindrances in terms of being manifest both as a virtue and a mechanism in a value universe in which conflicting supreme values have stronger platforms from which to dominate due to established organizational characteristics and means of governance.

On the other hand, it can be argued that the implementation of values cannot rely only on reform documents, mission statements, and formal control mechanisms. In the long run, accountability—if a primary value—must be part of the recruitment, socialization, and promotion practices and must therefore be anchored in the mindsets of EU civil servants. Just as public service motivation appears to be an important intrinsic driver in the behavior of national civil servants (Perry & Hondeghem, 2008; Vandenabeele, 2008), so also intrinsic commitment to accountability has a role to play in the EU Commission. Otherwise, the implementation of accountability relies only on extrinsic motivation.

The case of accountability in the EU Commission demonstrates that the transformation of an organizational value profile is a very tricky task. Two points can be made. First, the installment of accountability partly fails despite what appear to be highly optimal conditions: (a) the overarching

context is a major crisis, public criticism, and an unavoidable demand for a serious response; and (b) the value in question—accountability—is a nonnegatiable value and has even become a widespread icon of good governance. Thus, the transformation of organizational value profiles under less optimal conditions will clearly not be easy. Second, accountability is up against numerous hindrances: (a) the organizational characteristics of the EU Commission—functional specialization and network governance—do not in themselves favor accountability; (b) efficiency has long been institutionalized in the Commission, not only as a supreme value but also as a primary value backed by several co-values; and (c) accountability as an empty value is vulnerable in conflict with other values.

Declaration of Conflicting Interests

Funding

Notes

1. An inspection of a sample of codices for public servants from around the world revealed that accountability was the most central value followed by values such as legality and transparency (Beck Jørgensen & Sørensen, IN PRESS)
2. The impact of values can be included in the definition of value, cf. Kluckhohn (1962, p. 395). We avoid that because it is awkward to include a causal relationship in a definition when the relationship itself should be left open to empirical analysis.
3. A more detailed discussion of value relations can be found in Beck Jørgensen and Bozeman (2007).
4. Van der Waal (2007) uses "accountability towards relevant stakeholders" in an empirical investigation of government and business organizations, which makes the concept both flexible and deprived of precise meaning.
5. As Bovens (IN PRESS) mentions, accountability is an essentially contested and contestable concept. A growing body of literature discusses accountability and its various meanings. See Bovens (IN PRESS) and Erkkilä (2007) for overview and references.
6. This more or less covers the meanings attached to accountability mentioned by the scholars defining the concept. Koppell (2005) operates with five dimensions of accountability: transparency, liability, controllability, responsibility, and responsiveness.
7. This conceptualization is parallel to writings on value in which a distinction is drawn between a value (virtue) and the institutional arrangements (mechanisms) necessary to safeguard the value in question (Beck Jørgensen, 2009; de Bruijn & Dicke, 2006).
8. The resolution was adopted by the European Parliament on January 14, 1999.
9. Committee of Independent Experts first report on allegations regarding fraud, mismanagement, and nepotism in the European Commission, March 15, 1999.
10. Second report on Reform of the Commission Analysis of current practice and proposals for tackling mismanagement, irregularities, and fraud: September 10, 1999.
11. Responsible, answerable, and accountable are used in a rather synonymous manner by the Committee of Independent Experts.
12. COM (2000) 200, final. "Reforming the Commission. A White paper—part II. Action plan," March 1, 2000.
13. To be specific, different uses of "accountability" is mentioned 10 times in the 70-page long document.
14. The document mentions "effective" 37 times, "efficient" 22 times, and "efficiency" 6 times. The different concepts for "effectiveness" are used interchangeably and do not appear to have separate meaning.
15. The list can be found on www.j.dk/images/bondes/Bonde-listen.pdf
16. See http://ec.europa.eu/transparency/regexpert/index.cfm?lang=EN

17. See http://ec.europa.eu/transparency/regexpert/faq/faq.cfm?aide=2

18. See, for example, Parliamentary Debate on Financial Transparency, February 18, 2008, in which the question pertaining to extended information about expert groups was raised. See also the subsequently adopted resolution, "European Parliament resolution of 19 February 2008 on transparency in financial matters" (P6_TA (2008) 0051), especially note 34. For reference to other debates, see Alter-EU 2008, p. 5.

References

Beck Jørgensen, T. (2007). Public values: Their nature, stability and change. The case of Denmark. *Public Administration Quarterly, 30*, 363-396.

Beck Jørgensen, T. (2009). Value dynamics and infrastructure reform. *International Journal of Public Policy, 4*, 449-457.

Beck Jørgensen, T., & Bozeman, B. (2007). Public values: An inventory. *Administration & Society, 39*, 354-381.

Beck Jørgensen, T., & Sørensen, D.-L. (2010). A global value discourse? An analysis of values in public codices. International Public Value Workshop, University of Leiden.

Bovens, M. (2007). Analysing and assessing accountability: A conceptual framework. *European Law Journal, 13*, 447-468.

Bovens, M. (IN PRESS). Two concepts of accountability: Accountability as a virtue and as a mechanism. *West European Politics*.

Bozeman, B. (2007). *Public value and public interest: Counterbalancing economic individualism*. Washington, DC: Georgetown University Press.

de Bruijn, H., & Dicke, W. (2006). Strategies for safeguarding public values in liberalized utility sectors. *Public Administration, 84*, 717-736.

Brunsson, N. (1989). *The organization of hypocrisy*. New York, NY: Wiley.

Christiansen, T. (2001). Intra-institutional politics and inter-institutional relations in the EU: Towards coherent governance? *Journal of European Public Policy, 8*, 747-767.

Cini, M. (2007). *From integration to integrity. Administrative ethics and reform in the European Commission*. Manchester, England: Manchester University Press.

Cram, L. (1994). The European Commission as a multi-organization: Social policy and IT policy in the EU. *Journal of European Public Policy, 1*, 195-217.

Cyert, R. M., & March, J. G. (1963). *A behavioral theory of the firm*. Englewood Cliffs, NJ: Prentice Hall.

Edelman, M. (1964). *The symbolic uses of politics*. Urbana: University of Illinois Press.

Egeberg, M. (2006). The institutional architecture of the EU and the transformation of European politics. In M. Egeberg (Ed.), *Multilevel union administration. The transformation of executive politics in Europe* (pp. 17-31)*.* New York, NY: Palgrave Macmillan.

Egeberg, M. (2007). The European commission. In M. Cini (Ed.), *European Union politics* (pp. 139-153). Oxford, England: Oxford University Press.

Egeberg, M., Schaefer, G. F., & Trondal, J. (2006). EU Committee Governance between intergovernmental and union administration. In M. Egeberg (Ed.), *Multilevel union administration. The transformation of executive politics in Europe* (pp. 66-86). New York, NY: Palgrave Macmillan.

Erkkilä, T. (2007). Governance and accountability: A shift in conceptualisation. *Public Administration Quarterly, 31*, 1-38.

Grøn, C. H. (2010). *Same procedure as last year? An analysis of trust/control constellations in personelle management in the European Commission.* Unpublished doctoral dissertation, Faculty of Social Science, University of Copenhagen, Denmark.

Henrichsen, C. (IN PRESS). Administrative justice in a Scandinavian legal context: From a liberal and a social state to a market state or a milieu state. In M. Adler (Ed.), *Administrative justice*. Oxford, England: Hart.

Hix, S. (2005). *The political system of the European Union*. New York, NY: Palgrave Macmillan.

Hood, C. (1991). A public management for all seasons? *Public Administration, 69*, 3-19.

Hodgkinson C. (1996). *Administrative Philosophy. Values and Motivations in Administrative Life*. Oxford, England: Pergamon.

Kluckhohn, C. (1962). Values and value-orientations in the theory of action: An exploration in definition and classification. In T. Parsons & E. A. Shils (Eds.), *Toward a general theory of action* (pp. 388-433). Cambridge, MA: Harvard University Press.

Koppell, J. (2005). Pathologies of accountability: ICANN and the challenge of multiple accountabilities disorder. *Public Administration Review, 65*, 94-108.

Lawton, A., & Rose, A. (1994). *Organisation and management in the public sector.* London, England: Pitman.

Maguire, M. (1998). Ethics in the public service: Current issues and practice. In A. Hondeghem (Ed.), *Ethics and accountability in a context of governance and new public management. EGPA Yearbook* (pp. 23-34). Amsterdam, the Netherlands: IOS Press.

Metcalfe, L. (2000). Reforming the commission: Will organizational efficiency produce effective governance? *Journal of Common Market Studies, 38*, 817-838.

Moore, M. H. (1995). *Creating public value. Strategic management in government*. Cambridge, MA: Harvard University Press.

Mulgan, R. (2000). Accountability: An ever-expanding concept? *Public Administration, 78*, 555-573.

Nugent, N. (2006). *The government and politics of the European Union*. New York, NY: Palgrave Macmillan.

O'Flynn, J. (2007). From new public management to public value: Paradigmatic change and managerial implications. *Australian Journal of Public Administration, 66*, 353-366.

Olsen, J. (2007). *Europe in search of political order*. Oxford, England: Oxford University Press.

Papadopoulos, Y. (2007). Problems of democratic accountability in network and multilevel governance. *European Law Journal, 13*, 469-486.

Perry, J. L., & Hondeghem, A. (Eds.). (2008). *Motivation in public management. The call of public service*. Oxford, England: Oxford University Press.

Schein, E. (2004). *Organizational culture and leadership*. San Francisco, CA: Jossey-Bass.

Schultz, M. (1995). *On studying organizational cultures. Diagnosis and understanding.* Berlin, Germany: Walter de Gruyter.

Smisman, S. (2004). *Law, legitimacy, and European governance. Functional participation in social regulation.* Oxford, England: Oxford University Press.

Steenhuisen, B., Dicke, W., & de Bruijn, H. (2009). Soft public values in jeopardy: Reflecting on the institutionally fragmented situation in utility sectors. *International Journal of Public Administration, 2*, 491-507.

Steffek, J. (2008). *Public accountability and the public sphere of international governance* (Recon Online Working Paper 2008/03). Retrieved from http://www.reconproject.eu/main.php/RECON_wp_0803 .pdf?fileitem=16662544

Vandenabeele, W. (2008). *Towards a public administration theory of public service*. Leuven, Belgium: K.U. Leuven.

Van Deth J.W. & Scarbrough E. (Eds.). (1995). *The Impact of Values*. Oxford, England: Oxford University Press.

Van der Waal, Z. (2008). *Value solidity. Differences, similarities and conflicts between the organizational values of government and business*. Amsterdam, the Netherlands: VU University.

Van der Waal, Z., Pekur, A., & Vrangbæk, K. (2008). Public sector value congruence among old and new EU member-states? *Public Integrity*, *10*, 317-333.

Van Wart, M. (1998). *Changing public sector values*. Hamden, CT: Garland.

Verdikommisionen. (1999). *Verdier: fellesskap og mangfold. Verdikommisionens midtveisrapport*. Oslo, Norway: Verdikommisionens styringsgruppe.

Vrangbæk, K. (2009). Public sector values in Denmark: A survey analysis. *International Journal of Public Administration, 32*, 508-535.

Documents

First report on allegations regarding fraud, mismanagement and nepotism in the European Commission: 15 March 1999. Retrieved from http://www.europarl.europa.eu/experts/default_en.htm

Second report on reform of the Commission: Analysis of current practice and proposals for tackling mis-management, irregularities and fraud: 10 September 1999. Retrieved from http://www.europarl.europa.eu/experts/default_en.htm

Reforming the Commission: A White Paper part II—Action plan. Retrieved from http://aei.pitt.edu/1190/01/reform_commisson_pt_2_COM_2000_200.pdf

European Governance: A White Paper. (2001). Retrieved from http://eur-lex.europa.eu/LexUriServ/site/en/com/2001/com2001_0428en01.pdf

Communicating the Europeans Commission's Programme of Administrative Reform. (2002). Retrieved from http://www.4qconference.org/en/previous_quality/2QC/COMMUNICATING_THE_EUROPEAN_COMMISSIONS_PROGRAMME_OF_ADMINISTRATIVE_REFORM.doc

Commission decision of 15 November 2005 amending its rules and procedures. Retrieved from http://eur-lex.europa.eu/LexUriServ/site/en/oj/2005/l_347/l_34720051230en00830090.pdf

Code of good administrative behaviour. (2008). Retrieved from http://ec.europa.eu/civil_society/code/_docs/code_en.pdf

ALTER-EU. (2008). Secrecy and corporate dominance: A study on the composition and transparency of European Commission Expert Groups (Report). Retrieved from http://www.alter-eu.org/

Bios

Dorte Sindbjerg Martinsen is associate professor of international public administration at Department of Political Science, University of Copenhagen, Denmark. Her research interests concern European Union studies, Europeanisation, implementation theories and EU welfare integration.

Torben Beck Jørgensen is professor of public administration at Department of Political Science, University of Copenhagen, Denmark. His research interests focus on public values, administrative ethics, public organisation theory, and administrative reform.