

Public Value, Spirit of Utopia, and Performance Accountability in Indonesian Local Government: A Grounded Theory Approach

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Abstract

This paper focuses on interaction between performance accountability practice and the conception of public value implementation and the influence of public value conception to the intention to change the practice of public management. Constructive Grounded Theory was applied to explore the interactions using qualitative data obtained from three FGDs and three in-depth interviews with Indonesian Local Government officials. As contrasted to the debate between New Public Management (NPM) and Public Value Management (PVM), the study found that the existence and practice of NPM paradigm potentially creates and realizes PVM paradigm in Indonesian local public management practice. Ernst Bloch's conception of spirit of utopia is applied in this paper to construct a new conception about the realization of future reality of public value creation.

Keywords: public value, spirit of utopia, performance accountability, public management control system

1. INTRODUCTION

Greater public scrutiny and democratization of bureaucracies have pushed public institutions to implement good governance practices that ensure the creation and '*rediscovery*' of public value. One aspect of good governance that needs to be improved is performance accountability. Performance accountability urges public institutions to explain and report what they produce (output) and how they contribute to the enhancement of societal well-being (outcome). Practically, performance accountability practices are diverse due to regional condition depending on what outputs and outcomes public institution constitute in their region and public needs (Millar & McKevitt, 2000).

In public administration discipline, the concept of performance management is a part of New Public Management paradigm (Hood, 1995). Conceptually, academicians propose common concept that public institution adapt the governance and management style of private management and corporate governance (Osborne, 2007). NPM paradigm pays the most attention to public institution performance (Hood, 1995). The goal and objective setting come from elected politician (Stoker, 2006; Bryson, et al., 2014), while public managers are empowered to set and determine performance target and policy objectives. In the end of the period, the real achieved condition of aggregation of public choice is measured, then performance of government is assessed (Jung & Lee, 2013).

Considering NPM as a compass towards "*benevolent*" public management practice actually relates to concepts of public manager roles and citizen participation of current developing public management paradigm, such as Public Value Management (PVM) (Moore, 1995) and Collaborative Governance (Pollitt & Bouckaert, 2017). In NPM, public institution tends to deliver the aggregation of public choice (Benington, 2011). However, to some extent, the practice of public choice determination may just concern to the majority of stakeholders in a market mechanism. Bozeman (2002) argues that, unless there is an intervention from a government, market failure and public failure appears in such context, so public value of PVM does not fully materialize. Based on the theory of

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collective action, an individual tends to behave based on how he values conformance a norm in similar objective situation (Ostrom, 2000), so human beings react to wicked problems of such market mechanism when public goods and services are not fully provided in a society by evaluating their basic preferences (Rittel & Webber, 1973; Bozeman, 2002; Meynhardt, 2009). It demonstrates that citizen actually has intention to change their degree of life, so they could react and survive based on their resources within the stimulus from government. In such kind of situation, leaders of public institution are encouraged to design a development program which address public value creation more intensively.

PVM consists of a set of concept and model in revitalizing the form and style of public management to address the public value creation. Public value is created when the implementation of “*the co-existence and interaction of hierarchical, market based and collaborative frameworks for co-ordinating service delivery*” is done (Martin, 2000; Broad, et al., 2007). Its core concept relies on the roles of public managers and elected officials in delivering the values (Alford & O’Flynn, 2009). Public leaders prefer to create proper programs or relies on citizen to create public value which contributes to the implementation of best value in the society (Bryson, et al., 2014). The level of government who has substantial role is the local government due to its naturally direct interaction to the society and its co-creation role in improving the quality of public services (Nesti, 2018).

As the catalyst of public services, local government needs to address their best value by valuing basic preferences and tackling market failure based on the current condition of society and considering the conception of the best value into the design of public sector program and performance management system (Bozeman, 2002; Broad, et al., 2007; Meynhardt, 2009). In Indonesian context, the role of local government is to create best values that simultaneously complies with the requirement from the central government to implement performance accountability by setting up the ultimate condition, which prompts public managers, along with elected officials, to explore and modify the management style of the local government. In addition, besides modifying the management style, the determination process of public value, that requires public participation, co-production process, and networked community; needs to be articulated in the public governance and management structure (Stoker, 2006; Benington, 2011). The participation also takes into account collaborative performance and governance (Klijn, 2008; Bovaird, et al., 2015; Bryson, et al., 2016) in mandating local government as guarantor of public values (Bryson, et al., 2014). Therefore, this reality brings up to a question: “*How does performance accountability practice interacts with the conception of public value implementation?*”

The first research question builds up further reality. Public management itself adapts to the effect of the intention in creating best value. Hoping public value realization may needs supplementary effort to enhance effectiveness. Continuous deliberation through conventional forum and online media is considered as one way of reaching desired value effectively (Benington, 2011). By implementing best value, local government who is responsible to advance societal value may need exploring potential stakeholders and enhancing internal capabilities in doing the public value exploration. Consequently, public management potentially needs a range of substantive changes to accommodate the reform. Hence, another research question arising to be answered in this paper is: “*How does public value conception influence the intention to change the practice of public management?*”

This paper consists of three sections. In the first section, the brief review of literature in public administration and accounting is given. The purpose of this section is to outline and inform the story of public value theory, Ernst Bloch’s idea of utopia and reality, and performance accountability concept. In the second section, the research method of Qualitative Grounded Theory is explained. Its detailed information is included to inform the systematic step and the context of our paper. In the third section, the discussion of our findings are analyzed. Our logical thinking is presented in this section, such as the relevance of Ernst Bloch’s idea of spirit of utopia and theory in explaining the reality of performance accountability and public value theory.

2. LITERATURE REVIEW

Public management models have been undergoing changes over time, from Weberian traditional bureaucratism to good governance era. There is a variety of public management models. However, we only focus on the detailed explanation of New Public Management and Public Value Management.

2.1 New Public Management

The first model is well-developed public management model named as New Public Management (NPM). Pollitt and Bouckaert (2017) concludes NPM as a market-type mechanism. Generally, NPM emphasizes “*steering*” (“...*determining objectives and catalyzing service delivery via toll choice...*”), not “*rowing*” (“...*designing and implementing policies and programs based on political objectives...*”). Public managers are responsible in setting

objectives (what should be done) and strategies (how it should be done) for achieving the objectives (Bryson, et al., 2014). Like in private sector, managers or government officials have to take account and adapt to 'market-orientation' and 'business-like' (Hood, 1995; Osborne, 2007; Diefenbach, 2009). The end product of NPM-based public management is 'public choice'.

Previous literature stated that NPM's public choice is based on customer-oriented perspective. Notable opinion came from Kelly and Muers (2002) which states that public managers and politicians aggregates individual preferences through customer choice evidence (Stoker, 2006). Further, under NPM paradigm, public officials should make public institutions more efficient in spending public budget while at the same time actively respond customer needs (Stoker, 2006). NPM prescribes public institutions to address public needs by accumulating and collecting aggregated needs of majority of stakeholders.

2.2 The Problem of NPM

Historically, the presence of governments is to devise and assure economic welfare and equity. Taxes 'involuntarily' collected from the citizen should be allocated through public management process, including appropriate budgeting, that represent societal-based outcomes and benefits. Current public management practices, however, are based on NPM perspective that its idea of individual preference aggregation is seen as paradoxical. Conceptually, the aggregation idea limits public institutions to plan and design program objectives merely based on market mechanism (O'Flynn, 2007), instead of multiple objectives referred in PVM perspective. To some extent, the role of public institutions is restricted to the regulation on the markets where they operate. On the other hand, the interest of public as communities is actually beyond the interest of gaining benefits from market mechanism (Talbot, 2011).

The problem of market-orientation under NPM brings up two consequences. First, due to efficiency metaphor, there is a risk that public institutions avoid optimization in addressing public interest. At this point, pragmatism concern arises that public managers tend to pay less attention about the needs and concerns of common citizens (Haque, 1999). This explanation is compatible to be clarified by stakeholder theory. Stakeholder theory explain that organizations have to be aware of its central position within multitude of various appropriate stakeholders (Puyvelde, et al., 2012). As usual, there is a concern regarding who is affected by organization. Inherent characteristic of stakeholder theory brings up concern towards what motivates organization to explore who is the best stakeholder (Savage, et al., 1991).

Second, another challenge rises in terms of empirical studies and its hegemony movement. In his article, Manning (2001, p. 297) clearly expressed the first key question: "*Has NPM become the way of thinking about public management in developing, and developed, countries?*" The legacy of NPM is questionable. Somehow, the claim of NPM success story is too overstated, even there is a statement like "*the victory of NPM was very partial*" (Manning, 2001). Globalization and convergence become the main feature of NPM implementation (Common, 1998). NPM was born in developed countries that technological breakthrough has become key feature. Societies in developed countries have proactive and initiative performance to explore essential problems, so efficient and effective matters can be easily adopted there. Due to sheer concentrations only towards productivity, oftentimes evaluation stages are neglected (Manning, 2001). White collar product and service are the main concern of NPM system while developing countries have majority of people who live in marginal area that actually need basic or fundamental needs of life rather than white-collar product.

To sum up, the problem of NPM relies on its hegemony on market mechanism. Notable public administration scholar, Barry Bozeman, comes up with his idea of public value failure, or a condition where public value is failed to be provided when there is less providers of public goods and services (Bozeman, 2002). Through matrix of public failure and market failure, he analyses that the failure of market mechanism of private or business sector may occur anytime. His idea is supported by Levy (2010) who argues that our environment of business as usual process is not stable, and due to the pressure on managerialist imperatives, as a consequence, professional practices and social institutions may weaken and eventually market may fail to provide public goods and services. On the other hand, the legitimacy of public institutions management just strengthens the relationship between auditor as assessor and evaluator of management performance and management itself as catalyst of public programs (Levy, 2010).

Besides, public institutions also have potential to be less focused on societal value because NPM may increase institutional and complex policy (Dunleavy, et al., 2006). In terms of aggregation of public needs, a public institution potentially creates several aggregation needs, so it boosts up the number of administrative units and

creates internal management complexity. Furthermore, Dunleavy, et al. (2006) mention that citizen autonomous gets reduction due to the complexity of NPM.

Scholars started to think a paradigm that actually can accommodate public needs to solve the problem. Based on the term, the scholars proposed Public Value Management Paradigm as the latest public management approach.

2.3 Public Value Conception

Public Value Management paradigm is an impact of public value conception which is proposed by Mark H. Moore, Barry Bozeman, Timo Meynhardt, and John Benington. The definition of “public value” is actually elusive and contextual, but most literature relies on the conception of public value proposed by Moore (1995) as the value of results which “*worth the cost of private consumption and unrestrained liberty forgone in producing the desirable results*”. Further, Moore (1995) proposed public value idea as triangle framework (Alford & O’Flynn, 2009) or called as “the strategic triangle” of value creation (task environment), operating capabilities (internal competencies), and authorizing legitimacy and support (external environment). Moore (1995) suggests public managers to initiate the exploration of value creation possibilities for the society by analyzing external environment and implementing well-designed programs that address public concerns.

According to Alford and O’Flynn (2009), the creation of value prompts managers to have specific task in identifying and addressing the most important value through imaginative process. In the level of organization, public institution needs to cooperate and coordinate with other organizations (Stoker, 2006). Its process of catalyzing value seemed to be realized by analyzing internal capability (Alford & Hughes, 2008). The assumption comes from a thinking that public managers has sufficient knowledge in creating public value because of his understanding of his internal capability to realize potential and most desired value (Alford & O’Flynn, 2009).

While Moore (1995) conceptualize public value from managerial side, other scholars of public value such as Barry Bozeman, Timo Meynhardt, and John Benington take account from other perspectives. Firstly, Bozeman’s analysis of public value (2002) comes up from the failure of public model and market aggregation. He clearly states that public value conception and creation is made in societal level, not only organizational focus. When a problem occurs, Bozeman (2002) suggests public institution to take over and create solution. Hence, in his terms, the solution is actually a public value.

The second idea of public value comes from Meynhardt (2009) who focuses on psychological notion of public value. In his notable work entitled *Public Value Inside: What is Public Value Creation*, Meynhardt (2009) constructs a public value model by answering three main questions: (1) *what is value?* (2) *what is public?* and (3) *what is public value?*. Meynhardt (2009) clearly states that the creation of public value is centred on the basis of evaluation and characteristics of evaluation. The basis of evaluation tends to explore the initiation to evaluate perceived actual state and emotional-motivational aspect of interaction between individuals. Further, the logic of evaluation characteristics emphasizes on the needs of people’s reflection about their idealized condition based on objective basis and subject nature.

Thirdly, public value concept proposed by Benington states that public value considers the value added to a public sphere or public realm (Benington, 2011). His conception considers the roles of public managers sector in adding value to society. While NPM emphasizes public managers to set goals around the performance targets, public value paradigm prescribes public managers to address narrower service objectives, broader outcomes, and maintenance of trust and legitimacy, thus PVM is mentioned as post-competitive era of public management (O’Flynn, 2007). According to Benington (2011), satisfying societal preferences through deliberation and continuous dialogue is necessary. Benington and Bozeman have similar approach in defining value, but there are some notable differences. While Bozeman defines public value creation from market failure perspective, Benington (2011) criticizes the idea of public choice theory of NPM. Hence, both Bozeman (2002) and Benington (2011) view that social and political factors are necessary to be added, such as economic value, social and cultural value, political value, and ecological value.

Fourthly, expanding the dissemination of public value needs public participation that contributes to societal outcomes and eventually alters the role of public institutions. A concept called “co-creation model” is relevant with the issue of democratic creation of public value. The concept is based on an assertion that interaction between citizen, client, society and government is essential (Sorrentino, et al., 2018). For instance, the empowerment of an individual might be an alternative of public value distribution. This view is supported by Alford (2002) that engagement of people beyond government is caused by several factors that demonstrates the intention of client,

citizen, and society to empower our society. Therefore, government service would be more successful because there are active participatory roles from other actors in our society.

2.4 Performance Accountability Practices in Indonesia

The regulatory system of Indonesian government has stated that each public institution conducts performance accountability through *Performance Accountability System for Indonesian Government/Sistem Akuntabilitas Kinerja Instansi Pemerintah (SAKIP)* in Governmental Regulation 29/2014. SAKIP mandates public institutions to create outcome and best value for government. SAKIP is one of many public management reforms in the last ten years. Akbar, Pilcher, and Perrin (2012) states that the reform proposes a greater transparency in informing government activities and accountability for results. Besides SAKIP, public institutions also implement performance measurement system, which require public institutions to publish *Performance Accountability Report/Laporan Akuntabilitas Kinerja Institusi Pemerintah (LAKIP)*. Each performance measurement system is reported annually to inform missions, visions, strategic objectives, and key performance indicators (strategies) set by, or upon, the organization and report the degree of conformance between the strategies and the realities.

Conceptually, the SAKIP itself indicates the implementation of NPM (Lapsley & Pallot, 2000), although it may also be viewed as an outcome creation or an implied practice of PVM (Martin, 2000). In SAKIP, public institutions actually manage what they intend to produce and create, which is “at the heart” of NPM. Public leaders are held responsible to manage performance in achieving output and outcome, which can be categorized as a process of creating public value (Stoker, 2006). Hence, we call the implementation of SAKIP is, to some extent, coherent with PVM implementation.

2.5 Prior Research

Majority researches of public value and performance accountability come as stand-alone research. The works come from public administration, public policy, and public sector accounting academicians who have different approaches in studying performance accountability and management (Van Helden, et al., 2008). Public administration and public policy studies focus on public value conception and performance accountability (Sanderson, 1998; Moynihan & Pandey, 2004; Jørgensen & Bozeman, 2007; Newcomer, 2007; Alford & Hughes, 2008; Vrangbæk, 2009). Meanwhile, public sector accounting researches emphasize on the relationship between a grand idea of New Public Management (NPM) and its practice on budgeting process and accountability (Steccolini, 2004; Goddard, 2004; Goddard, 2005; Collier, 2008; Oakes & Young, 2008). Those studies demonstrate that accounting scholars and academicians focus on the implementation of previous paradigm (NPM). In conclusion, previous researches had less consideration in exploring the impact of performance accountability toward the public management reform of a local government.

The less consideration means that there is insignificant number of studies which are suitable to be considered as the pioneer of partial public management reform. For instance, a case study conducted by Try and Radnor (2007) found that executive managers tend to change perceptions, behaviors, and responses in engaging public value theory toward results-based management. Their results-based management actually is a part of performance management that public institution must perform based on desired results. Another study example comes from Heinrich (2002) that just focused on the minor effect of performance management practice towards program impact measurement. She has more concerns about the influence of the structure and complexity of organization, policy, and public service in assessing program performance.

The development of public value and performance accountability topic as a combining research just started around five years ago. In general, the idea is around the conceptual framework of how public institutions measure their “*internal capacity*” through management control system (MCS) in creating public value (Spano, 2014). Furthermore, Spano (2014) argues that public value management paradigm should be applied in the MCS of public institutions, creating what is called as “public value MCS” to measure their capacity to create public values. He states that public value MCS differs from traditional MCS, because public value MCS determines target based on the exploration of the holistic preference of a society, so public value creation may enhance the level of organizational “satisfying capacity”. At the same time, Spano’s study is the most concerned study in how public institutions should measure “*societal improvement*” which is the betterment of society created by the programs of the public institutions. A case study conducted by Bracci, Gagliardo, and Bigoni (2014) assess the use of performance strategy systems (PMS) in pursuing public value through an experimental action-research. Their study contributes to the use of public value for each integrated PMS stages, such design, implementation, and monitoring of strategic objectives. Hence, a conclusion comes that a research studying the reciprocity between

public value (the most comprehensive idea of public management) and performance accountability is less-developed in top ranked international academic journal.

On the other hand, the application of qualitative grounded theory in accounting and accountability research is also limited. In *Accounting, Auditing and Accountability Journal*, we found Goddard (2004) which studies the habitus of budgetary practices and accountability. His analysis implements the theory of Pierre Boerdieu's habitus, which is a theory that explains daily activity phenomenon, in explaining reality of budgeting and accountability by elaborating the concept of power and trust. Three years later, Goddard and his colleagues Martin Broad and Larissa Von Alberti, studies how and why performance management works influence on best value improvement (Broad, et al., 2007). They recommend organizations to adopt cultural value of enhancing the importance of performance management through agenda management and well-maintained communication. Their focus just on the NPM paradigm, not advancing the roles of NPM in sustaining PVM. Hence, considering the gap of literature, our study aims at exploring the interaction between performance accountability and public value management, including its practices and idealization, using Ernst Bloch's idea of spirit of utopia.

3. RESEARCH METHOD

In this paper, a theory is constructed by applying Charmaz's approach of Constructivist Grounded Theory. The approach is defined as a set of principles and practices, not as prescriptions or packages (Charmaz, 2006). It may contrast to Glaser's and Strauss's approach in developing and building a theory. The original approach takes into account realist or objectivism view of metaphysics (Glaser & Strauss, 1967). Meanwhile, Charmaz (2006, p.130) suggests qualitative researchers to interpret and explore a deep analysis about how and why participants construct meanings and actions in specific situation. Hence, these two approaches are different, based on philosophical standing, Glaser and Strauss stand on positivist tradition, while Charmaz emphasizes on interpretive stance.

As a consequence, the usefulness of constructivism grounded theory is to connect unobserved dots of reality and phenomenon ("the dots"). In searching the best of grounded theory possibilities, specifically qualitative researchers, it is essential to investigate and formulate the dots based on imaginative understanding of the studied phenomenon (Charmaz, 2006). This paper originally studies the practice of performance accountability. In the process, some participants who are the leaders of key public institutions state their intentions to create a new reality for the betterment of society. This becomes a part of key findings which indicate that performance accountability actually brings up imaginative reality.

3.1 Triangulation

Triangulation means using multiple methods to collect data on the same topic. This is a mean of assuring the validity of research which involves different types of samples as well as methods of data collection. The purpose of triangulation is not necessarily to cross-validate data but rather to capture different dimensions of the same phenomenon. Patton (1999) points out that triangulation develops comprehensive understanding of phenomena in qualitative research. It is common to use triangulation as qualitative research strategy to test validity.

In social science, triangulation is defined as the mixing of data or methods so that diverse viewpoints or standpoints cast light upon a topic. The mixing of data types, known as data triangulation is often thought to help in validating the claims that might arise from an initial pilot study. The mixing of methodologies. e.g. mixing the use of survey data with interviews is a more profound form of triangulation (Olsen, 2004).

3.2 Focus Group Discussion

The efficacy of Focus Group Discussion as a qualitative data collection methodology is put on the line by comparing and contrasting data from three FGD sessions and one-on-one interviews to ascertain the consistency in terms of data retrieved from respondents using these two data collection methodologies. The study uses data triangulation to mitigate the influence of groupthink on the data obtained from FGD. A critical scrutiny of the data that emanated from the three organized focus groups discussions departed quite significantly from the data that was elicited from one-on-one qualitative interviews data. The difference in responses confirms that FGDs are not fully insulated from the shackles of groupthink. It is recommended, among others, that though FGD can stand unilaterally as a research methodology for non-sensitive topics with no direct personal implications for respondents; researchers should be encouraged to adopt FGD in league with other methodologies in a form of triangulation or mixed methodological approach for a more quality data, bearing in mind the central role occupied by data in the scientific research process.

3.3 Focus Group Discussion: Data Collection

Constructivism grounded theory requires researcher to investigate basic social process. It needs an in-depth understanding of the phenomenon and reality being studied (Charmaz, 2006). Performance accountability is a well-developed concept about explanation of how organizations set and reach targets. Following five key features required in Charmaz (2006) to be implemented in a constructivism grounded theory, this study selects a range of participants to (1) gain sufficient background data of persons, process, (2) detailed descriptions of a range of participants' views and actions, (3) multiple views of the participants' range of actions, (4) the availability of data comparison to generate and inform ideas, and (5) the data capability of developing analytic categories. This research is based on data from three FGDs and three interviews. Table 1 provides the details.

Table 1. Speakers and Participants of FGD

<i>FGD</i>	<i>Speakers</i>	<i>Details</i>
I	Chair of Agency for Regional Planning and Development Chair of Inspectorate General Chair of Agency for Human Resources Academician	Other participants are staff from related agency
II	Chair of Tourism Agency Chair of Industry and Commerce Agency Chair of Agricultural Agency Academician	Other participants are staff from related agency
III	Staff of Office for Financial and Assets Management Staff of Regional Secretariat Staff of Regional House of Representatives Academician	Other participants are staff from related agency

3.4 Interview

A large proportion of social science investigations rely on interview data. Modern society has been called the 'interview', or even the 'confessional' society, the latter calling up a particular type of interview where intimate matters may be revealed (Atkinson and Silverman 1997). A considerable range of qualitative approaches use semi-structured and unstructured interviews.

Interviews range through a spectrum, from structured, through semi-structured, to unstructured (or focused) interviews (Bryman 2001). The structured interview is at the quantitative end of the scale, and more used in survey approaches. The rest of the scale, semi-structured and unstructured, is the area occupied by qualitative researchers, with the interviews characterized by increasing levels of flexibility and lack of structure.

3.5 Interview: Data Collection

This research applies multiple approaches in capturing phenomenon and reality. The interview is conducted to elaborate the idea from FGD. While FGD informs us the reformation from perspective of public leaders and managers, we find some unique findings by interviewing public personnel who do technical tasks in exploring public value. In interview session, the main concern is to capture public value concept, by asking following questions.

1. What is your impression about public value? What is example of public value?
2. What is your organization strategy in capturing and delivering public value?

Our interviewee are three local government staffs. Each comes from Educational Agency, Environmental Agency, and Agricultural Agency. Those certain agencies are chosen due to their status as classified as A level agency who have substantive impact sector in public service (based on local government regulation).

3.6 Code

A code in qualitative inquiry is most often a word or short phrase that symbolically assigns a summative, salient, essence-capturing, and/or evocative attribute for a portion of language-based or visual data. Data can consist of interview transcripts, participant observation field notes, journals, documents, literature, artefacts, photographs, video, websites, e-mail correspondence, and so on. The portion of data to be coded during First Cycle coding processes can range in magnitude from a single word to a full sentence to an entire page of text to a stream of

moving images. In Second Cycle coding processes, the portions coded can be the exact same units, longer passages of text, and even a reconfiguration of the codes themselves developed thus far. Just as a title represents and captures a book or film or poem's primary content and essence, so does a code represent and capture a datum's primary content and essence (Olsen, 2004)

The majority of qualitative researchers will code their data both during and after collection as an analytic tactic (Miles & Huberman, 1994). Coding is only the initial step toward an even more rigorous and evocative analysis and interpretation for a report.

4. DISCUSSION

4.1 Public Managers as Catalyst of Public Management Reform

The participants of our focus group discussion (FGD) bring up awareness in reforming their local government. The practice of performance accountability creates a comprehensive mindset in managing and governing local government. As previously explained, in NPM paradigm, public institutions are prescribed *only* to manage and set performance (Hood, 1995). In contrast, PVM creates a framework that guides public institutions in developing value creation. Based on detailed explanation on previous sections, there are major definitions of public value. Although its conception is contested and no consensus has been reached, public value is defined as the value based on preference and needs which are explored by public managers through continuous deliberation to deliver value for betterment public realm and sphere.

In the first FGD, Chair of Agency for Regional Planning and Development explicitly started his explanation of performance accountability practices from the conception of development.

Our local government is mandated to comply one main regulation of the Ministerial Regulation of Home Affairs 86/2017. This regulation administers some procedures of planning, control, and evaluation to advance the development of our region. Hence, it is a development concept. Besides focusing on our administration or we call it management, we must build our community and society. Building community and society, for me, personally, it is to improve their welfare. Development is to solve the root of problems. Stepping up a solution program means benefiting our resources.

At this stage, we are aware that public leader of our research sample has an awareness in building and developing his community and society. He elaborates his awareness and intention by building and developing value, so he demonstrates an analytical skill to concentrate the themes of regional development. Public managers of our research sample show a capability of exploring public value.

By taking accounts to Moore's concept of strategic triangle, he demonstrates the use of performance accountability practices in reforming best value for regional society. Our participant from Chair of Agency for Regional Planning and Development states as follows.

In performance accountability, the indicators are already clear... The central government through the Ministerial Regulation of Home Affairs 86/2017 has provided a list of performance indicators and measures... We have those stated programs and outputs... Starting from 2019, we need to focus on developing our region... There are three themes of development, such as poverty, competitiveness, and inequality.

The statement of Chair of Agency for Regional Planning and Development clearly states that public authority has awareness to narrowing regional planning by just focusing on three development themes. It indicates performance information contributes to change mindset of public officials. This change leads to analyzing skills and considering value in making decision about value added to public sphere.

By considering public sphere, public manager actually has a particular attitude towards public value creation. Using Benington's conceptual model (2011), the process of deliberation needed to create suitable value for society and this deliberation relies on information. After explaining his intention in creating policy and his awareness of performance information, Chair of Agency for Regional Planning and Development outlines three development themes by articulating data and information of his regional society. Following statement demonstrates his knowledge in the roots of situation.

After calculating programs and activity of all agencies and bodies, our local government has approximately 178 programs and around two thousand technical activities. We have made a plan to refocus our

development theme. Like I said before, we tend to concern more in reducing poverty, boosting power to compete, and creating fairness to reduce inequality.

First, about poverty, 10% of our population are poor people. It is equivalent to around 36.000 families.

Second, how we improve competitiveness. I will give two examples. First, our tourism is less popular than another site. One media says that visitors could make that site as holiday destination. Hence, I feel uncomfortable. I ask my working partner in Tourism Agency to solve it. Second, our agricultural commodity also has less power in market. It needs a quality improvement in order to sell more our commodity at home and other regions.

The third is inequality. When we consider region and income, we actually need to articulate them to competitiveness.

The articulation continues to the practice of performance management. The Chair of Agency for Regional Planning and Development creates a policy where each agency needed to design program and activity planning based on three themes of regional development.

After designing our development theme, I think each agency and body of our local government need to change. It potentially creates efficiency in financial expenditure in the future. Why? I argue each agency and body must design suitable program and activity which capable to contribute to our desired ultimate impacts (poverty reduction, increasing competitiveness, and inequality reduction. By focusing program and activity, the component of financial expenditure may reduce the term of operational. It can move to substantive cost and expense of each appropriate program and activity.

Besides having awareness in implementing public value, the Chair of Agency for Regional Planning and Development is concerned with the capabilities of internal organization. The practice of performance management lacks of technical knowledge.

In 2017, there was a problem where technical staff of planning and evaluation lacks of technical knowledge in classifying program and activity. They got struggle when deciding whether an object is output, outcome, or even a singular input.

This reality has similarity to Akbar, et al. (2015). Their research found that when the reform of performance accountability reform has been implemented, staff of local government actually has difficulty in designing appropriate performance accountability. For instance, substantive output and outcome disappear from performance accountability report (Akbar, et al., 2012; Akbar, et al., 2015). Hence, we may conclude that the practice of performance accountability has major difficulty, but for societal level, public leaders take account performance information in terms of creating best value for regional community and society.

Our analysis comes to a reverse logical thinking of the first research question which asks the influence of performance accountability on reforming public value. Governing public value needs a flexibility and reform in the practice of performance management. In an era of NPM, government requires only to manage performance, excluding the assessment whether such performance creates public value. However, after implementing public value, government may also need to change the structure of governance of performance management. In the next section, we brief our participants' intention in reforming the internal capabilities and environmental coordination.

4.2 Delivering Public Value: Human Resources Development

When we analyse the discussion of our research, a finding attracts our attention. Implementing public value needs capability in allocating and utilizing human resources. Chair of Agency of Human Resources explicitly explains his agency intention in reforming the human resources management.

To realize the public management reform, we need to advance our staffs' knowledge. They need to have quality in designing program and activity. Previous awful experience must be avoided. There will be no more just copying and repeating last year program and activity without analyzing the substance and its contribution to the desired ultimate impact. We hope it can realize what public leaders have designed for betterment society. Further, when evaluation is performed, our Inspectorate General can elaborate the achievement of each performance indicator.

Implementing public value needs a serious step from its organizational capability. One of Moore's strategic triangle (Moore, 1995; Bryson, et al., 2016) requires internal competencies in designing performance planning and evaluation. Further, internal organization also has the responsibility to deliver public value. Understanding problem of a phenomenon or a reality needs a sense of capturing the most essential one. Following additional comment from Chair of Agency of Human Resources indicate awareness that each line of management need the expertise of performance management knowledge in order to create comprehensive internal capabilities.

When other local government just train middle staff, I think our local government should be different. I agree with academicians suggestion that top management needs a technical knowledge. It enhances the equality of knowledge. For instance, when trained middle staffs presents his comprehensive idea in the front of a trained top manager, the manager can easily understand why a decision should be.

On the one hand, the allocation of human resources needs flexibility. DiMaggio's and Powell's formulation of isomorphism (1983) found normative isomorphism occurs when non-strategic step needs correction to perform what should be. It relates to Ostrom's finding of human behaviour towards public goods indicates a behaviour to contribute to other problems (Ostrom, 2000). It suits to the following comment from a participant of the first FGD (Staff from Office of Financial and Assets Management).

For me, this reform needs another strategic step from Agency of Human Resources. When agency conducts program and activity, efficiency can occur by utilizing other agency's human resources. I had dreadful experience. For instance, as usual, it is a sufficient condition when daily activity occurs. Unfortunately, there was a problem when my unit was conducting a unique activity. Insufficiency of human resource was a problem when my unit was delivering value for society.

I hope future reform can accommodate human resource mobilization. It is not mutation, but rather a supporting metric.

Then, I also have another story. For example, when an agency has three activities, there are three units handling each activity. I think it is inefficient. Hence, there is a risk in data duplication, so I argue that the Ministerial of Home Affairs Regulation about administering activity needs to be revised.

The above statement brings up an alternative strategy in managing internal capabilities. Due to public value is a continuous process, each agency should support each other. Mobilization is necessary in delivering public value.

4.3 Sectoral Agency: Phenomenon in Capturing Public Value

Exploration of public value also occurs in middle management. Middle managers who lead a planning division of an agency are responsible to explore basic and advance value of community and society. Our interview informs us that there is an elaborating mindset of public value exploration.

Public value should be explored continuously. Collaboration with experts helps us to explore public needs. It is called optimizing public service.

*Optimizing public service happens when we understand a logical thinking behind public value. I think public value legitimacy is created by specific stakeholder. Public is wide. According to our responsibility, we focus on our stakeholders from agricultural industry, such as farmers. Due to the roles of the farmers in fulfilling primary consumption needs, we also analyse desired outcomes for the whole society.
(Agricultural Agency)*

The idea of planning and evaluation stages of our agency comes from our planning documentation. The standard is already set. Our annual forum is limited in covering whole problems. Keeping in charge with stakeholders is needed, so my agency utilizes hotline.

*Fortunately, due to the inherent characteristic of my agency, central authority of my local government permits my agency to explore more values that is feasible to be tackled by my agency. However, based on central government regulation, there are 3E values (efficient, effective, and economy). Our political leaders need to know our planned program and activity, so they can monitor our compliance to central government authority.
(Environmental Agency)*

When we find more than one problem, we determine the priority, so the design of our planning agency can be implemented effectively based on public needs.

*The priority scale determination is produced by holding annual workshop called Planning Workshop. Here, my unit engages potential partners from educational institutions and related agencies. Besides main partners, we also invite monitoring agency to know what my unit have done. The purpose of the workshop is to set up educational needs.
(Educational Agency)*

Meanwhile, our FGD participants also inform us what public value should be added to societal sphere. To explore technical practices of our local government sample, we choose to invite key figure of Chair of Educational Agency, Chair of Health Agency, and Chair of Public Works, Housing, and Settlement Areas. According to their Local Regulation of Structure of Agencies, those agencies are categorized as agencies that have large workload.

4.4 Grounded Theory and Hope-Utopia - conceptualization of Ernst Bloch's ideas

The hope of participants towards public management roles in creating public value is relevant with Ernst Bloch's idea of principle of hope and spirit of utopia. According to Ernst Bloch, each individual is unfinished, so the collaboration of individuals is necessary to reach 'paradise world' in the future (Bloch, 2000). The detailed explanation of other aspects of Bloch's idea about not-yet, anticipatory, and novum are discussed in this section.

Grounded theory aims at articulating reality and phenomenon, so Bloch's idea of hope and utopia is useful to illustrate imaginative relationship between realities and phenomenon. Bloch analyses his theory by taking imaginative view of current reality and future or desired change. Albeit hope is a common concept, Bloch's approach makes us believe that desired change is probably to be realized. Before we articulate and elaborate Bloch's idea and our research theme, we construct the logical thinking through Fig. 1.

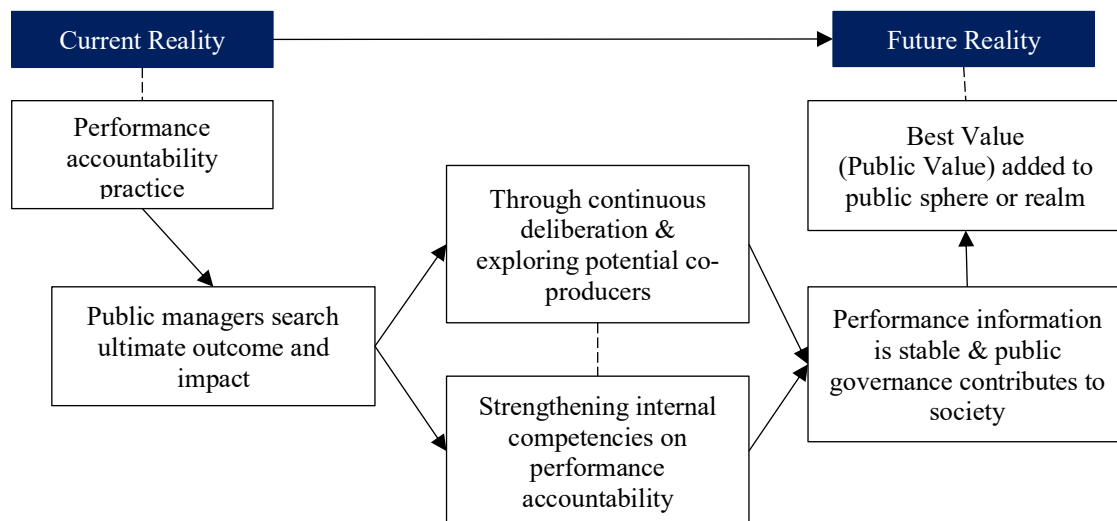


Fig. 1 Reality of Performance Accountability and Utopia of Best Value Implementation

Realizing utopia is mostly perceived as impossibility, but Bloch contradicts this idea. Bloch explicitly argues that an individual's view is too narrow. Creating better life and further realizing it, conceives other roles of society. In her article, Levitas (1990) narrates Bloch's idea as following statement.

For Bloch, such a definition is far too narrow. Not only a broader field of literature, but also architecture and music may be important vehicles of utopia. What binds this diverse mass of material together is that all of it can be seen as embodying 'dreams of a better life'. All of it ventures beyond the present reality, and reaches forward to a transformed future. It embodies both the act of wishing and what is wished for. (Levitas, 1990)

Bloch reminds us to keep our dreams 'alive'. A 'future' paradise where our community and society live in welfare is a possible reality. Levitas (1990) clearly states that wishing activity is an interesting part of anthropology. By imagining desired reality, our mind gets affection in thinking real possibilities. Further, Levitas (1990) cites Bloch's statement is: "it should be so, it must become so". Reaching reality through full-thinking is necessary to make us think alternative strategy (Levy, 1990). Hence, concreting utopia is a probability of future realm.

What makes Bloch so optimistic in reaching desired reality? For Bloch, reality is full of actors (Roberts, 1987). Abstraction of reality actually appears as an unobserved full reality in our personal view (Levy, 1990). Levitas (1990) extracts one main point of Bloch's reality definition that reality also "*includes what is becoming or might become*". Bloch (1986) proposes a collectivization of dream. The transition happens because of collaboration from real and unobserved actors (Levitas, 1990). It is called *Not-Yet*. Not-Yet creates dialectics where actors are able to realize it, and afterwards Levitas (1990) mentions Mannheim's utopia as anticipatory which means there is unfinished reality in our world. When an individual has an intention to change reality, his tendency and social process must meet. Utopia is real possibility (Levy, 1990), and there is one interesting quote like following statement.

Utopia can become an objective and real possibility only when it is not bound by predetermined conditions.
(Levy, 1990)

"Objective", "real possibility", and "predetermined conditions" are related to our study. This study analyses the roles of performance accountability in determining best value added to public sphere or realm. Future reality is the paradise of the condition of three development themes. In the following sub-section, we provide our articulation and elaboration of the theory and our findings.

Firstly, through the first research question about interaction between performance accountability and public value implementation, we found that, according to Bloch's conception, performance accountability means *the predetermined conditions* where the performance information of performance accountability becoming substantive part in decision making. Through their notable work in "*the Accountability Cube: Measuring accountability*", Brandsma and Schillemans (2013) conceptualize the model of accountability measures starting from the phase of information. In general, information explanation of accountability phase enables substantive programs to be conducted in the future. For instance, our respondents come up with the idea that they focus on specific value of community and society. Public managers and staff of sectoral agencies create conception of how to exploring public value based on accountability information. Therefore, performance indicators and measures are one of some considerations taken by public institution in determining future desired condition.

Secondly, about the second research question of reform intention, our respondents understand its importance to reach a potential reality in the future which is their refocusing on regional theme development. Utilizing performance information means organization learns what they must change when bad results potentially happen. Double-loop learning is one of organizational learning which members learn governing value. It means creation of public value needs another intention in terms of redefining the internal mechanism to coincide the creation. For instance, we found that public managers of our local government respondent tend to reform their partial internal in creating public value. They have awareness to change several parts, such as consulting to academicians, advocating societal and public value to their working partners from other public institutions, and collaborating with other actors in their region. Hence, taking accounts on delivering value gains possibility in analyzing and enhancing specific programs to achieve future desired condition.

Our findings create possibility to imitate New Zealand's public management reform in managing outcomes and outputs. As a country, they have been successfully implemented and coincided NPM and PVM at the same time. Even, a New Zealand model may become a comprehensive model of public management. In terms of output, New Zealand government have paradigm about ensuring value of its organization, such as effective services and efficient mechanism, while they advance the development by enhancing public managers to create value on population level (Chapman & Duncan, 2007). Each contributing output which is relevant to public value is encouraged to be specific program. Political situation is handled to be aware of outcome values, so the reconciliation process of outputs and outcomes gains a condition to realize performing public institutions in creating public value.

However, compared to the call of modernized NPM for New Zealand government model (Norman, 2007), we argue that they actually have implemented NPM and PVM more comprehensively. Practically, their main concept refers to the enhancement of public management roles in collaborating with regional actors to contribute to societal development. Based on our study, the participants actually adapt an integrated model of NPM and PVM. According to Moore (1995) and Benington (2011), public value creation is encouraged by public managers through participation and collaborative governance to explore the value of society. New Zealand government model has awareness that each department or unit has specific realm as public value creation area (Chapman & Duncan, 2007). They have applied a more coordinated systems approach, so each institution has to achieve broader outcomes. For instance, they look for potential working partners, but they are limited to be more narcissistic in accountability report. A deep analysis plays vital role in managing those potential resources. Therefore, this

reality brings up advantages for society and internal public institution, so we conclude that the model of New Zealand government becomes one of the best examples of public management reform.

5. CONCLUSION AND IMPLICATION

As we analyse our findings and articulate them into currently developing theories, we may conclude that the existence and practice of New Public Management (NPM) paradigm potentially creates and realizes Public Value Management (PVM) paradigm. Previously, academicians from public administration and policy just focus on distinguishing both paradigms. While NPM is market-oriented paradigm and business-like management model, they mention PVM as a remedy for NPM. The nature of NPM creates a possibility to focus only on internal legitimacy due to the characteristics on agency theory of institutions and auditors. Public institutions may be too focused on internal relationship than exploring public interests in creating public value. When the end of working period comes, performance of each achievement is measured in numerical base. Furthermore, the concept of aggregation of NPM perspective produces paradox efficient when a public institution needs to boost up the size of internal capacity to segment each aggregation.

In contrast, scholars recommend the consideration of PVM idea within public management practice since it is more societal-based value public management. Instead of regulating or aggregating public needs, PVM perspective prescribes public managers to explore public value and interest through participation and collaboration approach. Different from NPM perspective of internal legitimacy, PVM perspective takes account on not merely public administration. Through implemented specific program and activity, public institutions have to create best value for society. Value itself refers to the internalization of basic preferences evaluation through relevant action and subject. It motivates people to do more in society. Besides, public institution needs to collaborate with other existing and potential actors. Public institution creates partnership and co-creation in addressing public value.

A grounded study of this research alternates in-depth understanding of public management reform by implementing the use of performance accountability in addressing public value. We found that reshaping public sector means public management delivers a change for community and society. Our respondents, which are public managers, have intention in terms of refocusing the theme of their regional development. Partial public management reform is initiated to enhance the public value reform. Each program and activity must be coincided with the development theme. Hence, this phenomenon undertakes a new reality in terms of spirit of developing society.

Ernst Bloch's idea of spirit of utopia is found in our subject study. As the catalyst of regional development, our respondents anticipate one of possible future reality. Those public managers are aware about of the substantive meaning of public institution program which is defined as comprehensive way to reach ultimate conditions. By redefining the meaning of program and activity, they set up ultimate public values in the future, such as reducing the level of inequality, empowering the welfare degree of citizen, and enhancing competitiveness. These three future conditions may be imaginary, but the public managers decide to reform their local governance. For instance, in our FGD, they state that public institutions need to redesign their program management to prioritize the selection of program which can address public value more effectively. Further, some middle-level managers also state that their day-to-day activities are directed to do more in exploring public values, so their institutions get substantive insights from society. As a conclusion, our study is necessary for future research to explore the effect of performance information in addressing future public value. Oftentimes, public managers merely explore ultimate condition based on their mindset, not exploring real public value. We suggest future research to conduct more researches in the relationship between NPM and PVM.

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