Cite as:

Van der Wal, Z., G. de Graaf & A. Lawton (2011). Competing Values in Public Management. Introduction to the Symposium Issue. Public Management Review 13 (3): 331-341.

Competing Values in Public Management Introduction to the Symposium Issue

ABSTRACT

The main objective of the article is to review relevant literature on (competing) public values in public management and to present a number of perspectives on how to deal with value conflicts in different administrative settings and contexts. We start this symposium with the assumption that value conflicts are prevalent, the public context can be characterized by value pluralism, and instrumental rationality does not seem to be the most useful to understand or improve value conflicts in public governance. This begs the question: what is the best way to study and manage value conflicts? The contributions to this symposium issue approach value conflicts in public governance from different perspectives, within different countries and different administrative and management systems, hoping to contribute to the debate on how to deal with important yet conflicting public values in public management, without pretending to offer a conclusive strategy or approach. This introductory article also presents and reviews the contributions to this symposium issue.

KEYWORDS

Public values, competing values, public management, good governance, ethics

We all experience value conflicts on a daily basis and we are faced constantly with the question of what is the right thing to do. In our personal lives, as parents, as family members, or as friends, we have duties and responsibilities, defined by the particular role that we inhabit. A feature of these roles and relationships is that they are undertaken for their own sake and not for some instrumental purpose. If we felt that our friends had used us, for whatever reason, the friendship would come under strain. The practice of friendship is defined by certain values, such as loyalty, love and commitment. In our professional and public lives we may wonder if there are duties, obligations and values that bind us and ask whether they are of the same kind. Among the many studies on how we deal with value conflicts are those that argue that public actors face a particular type of value conflict – caused by the specific context of public governance, in which public values clash.

According to Berlin (1992: 12) values conflict not only within individuals, but also between cultures and culture groups, or 'between you and me': 'This multifaceted character of value conflict is important, because it means that value conflicts presents individuals or groups with not simply a moral problem, but also a political problem' (Spicer 2001: 510). And more importantly,

value pluralism would seem especially relevant to the experience of public administration where practitioners are often called upon to grapple with and make judgments about value conflicts, when making policy decisions, and where their actions are often, either explicitly or implicitly, coercive in character and affect a large number of people.

(Spicer 2009: 539)

The pursuit of an important value in governance inevitably, it is argued, limits pursuing other values. For example, Okun (1975) showed in his classic work that equality and efficiency necessarily conflict with each other in public policies. For Stuart Hampshire (1978: 49), actors in public affairs have an 'added responsibility' because, from the relationship of representation, specific deontologically natured duties and obligations follow: 'Violation of these obligations, which are at the very root of what it means to live in a democratic society, is taken to be an extremely serious case of intrinsic moral misdemeanor – and justifiably so' (Nieuwenburg 2004: 684). Because of the added responsibility, public actors cannot have a pure consequentialist or utilitarian morality. Yet in order to pursue goals, they sometimes have to violate one or more obligations.

According to Walzer (1973), in the process of governance a public actor can choose a course of action that is perfectly justified on utilitarian grounds, but still leaves the actor guilty of a moral wrong. So there are moral rules of the game: the 'means' (or process values) specific to public governance that can conflict with the ends public actors pursue. For example, 'Because transparency is an obligation resting on democratic government, there is a permanent danger that, in those areas of policy requiring secrecy as a necessary condition for successful execution (notably, foreign affairs), this obligation will be violated' (Nieuwenburg 2004: 685). Transparency is a good example of a public value that gets much attention in current debates because of the information revealed by WikiLeaks. Transparency (Hood and Heald 2006) is a moral value few public administrators would go on record as being against (Piotrowsky 2010). Patrick Birkinshaw (2006) warns, however, about conflicts in governance between transparency and efficiency, especially in terms of effectiveness (Heald 2006). This is also the argument,

presented by governments, against WikiLeaks: without secrecy, diplomacy is argued to be impossible.

According to Thacher and Rein (2004: 457), a large share of recent scholarship in governance looks for the most efficient ways to given ends, what Max Weber called 'instrumental rationality':

That approach has made many useful contributions to the understanding of improvement of policy decisions, but its contributions run out when policy does not pursue a single and overriding end . . . When a policy actor encounters a new situation in which its goals conflict, it may find that its preferences are simply unfinished. Existing models of policy rationality have great difficulty accommodating such situations.

We start this symposium with the assumption that value conflicts are prevalent, the public context can be characterized by value pluralism and instrumental rationality does not seem to be the most useful to understand or improve value conflicts in public governance. This begs the question: what is the best way to study and manage value conflicts? In order to answer this question a first important issue is what do we mean by governance and governing and what kind of practice are they? Should we distinguish between the activities of a particular government, elected or otherwise? Or between the act of governing itself, that is, what individual public officials, elected or appointed, do in their daily lives? Or between the governance arrangements that circumscribe the activities of organizations, public, private or Third Sector, with the intention of avoiding conduct that is illegal, inappropriate or unethical? An important consideration, then, is to be clear about our focus and our unit of analysis in terms of the individual, the organization or the wider government arrangements.

In this Symposium we approach value conflicts in public governance from different perspectives, within different countries and different administrative and management systems, hoping to contribute to the debate on how to deal with important yet conflicting public values in public management, without pretending to offer a conclusive strategy or approach.

COMPETING (PUBLIC) VALUES

Without a doubt, the most well-known framework on competing values in management and organization is that of Quinn and Rohrbaugh (1983). Although they applied the framework outside the direct realm of public management and predominantly to business organizations, and did so prior to the intensified debate on *public values*, we cannot go into more recent debates within the field of public management without mentioning their central notion. The authors identified two dimensions of effectiveness, with the first being related to organizational focus, from an internal emphasis on people in the organization to an external focus of the organization itself, and the second representing the contrast between stability and control on the one hand and flexibility and change on the other. The competing values framework received its name because the criteria seem at first to carry conflicting messages. We want our organizations to be adaptable and flexible, but we also want them to be stable and controlled. In the end, the authors argue that by applying different perspectives on values in organizations (including networks, hierarchies and markets), tensions are made tractable and can even contribute to organizational innovations.

In many ways, the main tension described above related to current debates on how public organizations and public managers try to balance competing or conflicting values: classical governmental or bureaucratic values such as integrity, neutrality, legality and impartiality on the one hand and alleged 'businesslike' values such as efficiency, innovation, responsiveness and effectiveness on the other (cf. van der Wal 2008; de Graaf and van der Wal 2010). The literature on public values within public administration and public management has been growing rapidly during the last two decades, fuelled in particular by fears of decreasing public sector integrity as a result of pressures and tensions between different value orientations. For instance, authors have discussed the safeguarding of (traditional) public values in a time of privatization (de Bruijn and Dicke 2006) or dominant economic individualism (Bozeman 2007). Others have urged the reconciliation of public values in a time of businesslike public management philosophies (Kernaghan 2000; Frederickson 2005), which are nowadays considered to be in their twilight and replaced by a more network-based governance or public value approach (Alford and O'Flynn 2009). Some, addressing public values in general, propose sets of public values (Tait 1997; Gregory 1999), while yet others derive sets of specific public values (e.g. equity or lawfulness) through empirical research (Beck Jørgensen 2006; van der Wal et al. 2008).

While it is clear that: '[a]n immense landscape of theories and terminologies can be unfolded, especially when we incorporate perspectives used in institutional economics, law and public administration (de Bruijn and Dicke, 2006: 718)', it is at the same time hard to deny that:

[t]here is no more important topic in public administration and policy than public values . . . if researchers can advance, even incrementally, the study of public values beyond its current ambiguous and unbounded status, then those advances could serve many different theory developments and even practical purposes.

(Beck Jørgensen and Bozeman 2007: 355)

Questions on the conflict between efficient, effective and responsive public management on the one hand, and lawful, ethical and impartial on the other, often surface in contemporary academic discussions on governance, in debates on New Public Management (NPM) or more recently, good governance and public values, but are rarely answered empirically. As Spicer (2009: 537) argued recently, 'with some exceptions (Wagenaar 1999; Spicer 2001; Nieuwenburg 2004), public administration writers have generally not devoted much attention to the idea of value pluralism or its implications for administrative practice'. Some studies in other disciplines touch upon conflicting values in public management and governance on different levels. For example, in his classic study Justice without Trial, the criminologist Skolnick (1967) discussed the dilemmas police officers experience between law and order. Police officers are placed in many situations by their management in which good ends can be achieved by immoral (and/or illegal) means (Klockars 1980). What becomes clear from Skolnick's study is that police officers experience many value conflicts and moral dilemmas in their job, and cannot be easily classified as 'bad guys' or 'good guys' when they are forced to choose between two or more important, yet conflicting values. A more recent study by Maynard-Moody and Musheno (2003) on the everyday choices of street-level bureaucrats (cf. Lipsky 1980) (police, teachers, social workers) documents the tension between the goals of public actors for individual citizens-clients and the demands and limitations of the rules of governing.

Yet, as suggested, most recent debates on competing values in public management have taken place in the context of NPM and businesslike government (cf. van der Wal 2008). The oftcited authors Osborne and Gaebler (1992: 14) argued that 'in making it difficult to steal the public's money, we made it virtually impossible to manage the public's money'. One of NPM's rationales was to pay more attention to outcomes. Yet, as others argue, too much attention to managing the public money could lead to less integrity. Scholars have wondered whether concentration on output and performance would lead to less attention to integrity issues (e.g. Frederickson 2005), but evidence is mostly speculative or anecdotal. The question of the moral consequences of NPM is often posited but has so far hardly been (empirically) answered (with the exception of Kolthoff 2007 and van der Wal 2008). It begs the question of whether governing through the use of business-like practices brings together two fundamentally different practices where the values of one are not appropriate to judge the performance of the other. For example, Oakeshott (1975) distinguishes between enterprise association and civil association. The former is characterized by a common goal, the latter is non-instrumental and is concerned with the general rules governing behaviour. In a civil association rulers cannot use office for the satisfaction of private wants – the only concern is to take care of the general observance of the rules. Rules or laws are subscribed to because they are recognized as valid and authoritative and not because they are desirable in promoting some common good. From this perspective morality is concerned with the conditions of conduct and not its substantive purpose.

MANAGEMENT OF COMPETING VALUES

What perspectives and strategies have been distinguished to make competition and conflict between public values tractable from the perspective of the public organization and the public manager? Koppenjan et al. (2008) distinguish between three perspectives as to how crucial public values should be safeguarded. *The universal approach* takes as a starting point that public values are given and absolute and therefore have to be protected by government. Trade-offs between public values are perceived as a zero-sum situation in which protecting one value comes at the expense of protecting another (Koppenjan *et al.* 2008). To protect and safeguard public values formal laws and control mechanisms are employed. This rather hierarchical approach brings forth multiple problems due to its inflexibility. It also requires some form of judgement that some values are more important than others. How might we make this judgement?

The *stakeholder approach* views both the establishment as well as the meaning of public values not as static and absolute, but as a political process between the actors involved. The importance and meaning of public values is negotiated. Since they are perceived as dynamic concepts, this approach argues for the facilitation of 'workable trade-offs' rather than the safeguarding of public values through a mix of legislation, markets and networks (Charles et al. 2007: 7; Koppenjan et al. 2008). Laws and regulations then serve as a general framework within which sufficient room remains for manoeuvre and negotiation, and 'context-dependent sense making'. Market mechanisms such as contracts pose an alternative to formal laws. Yet, such an approach needs to recognize the power of different stakeholders to shape the values agenda.

According to the *institutional perspective* the institutional context influences the choice for specific values and the way we attribute meaning to them. Public values are neither universal nor do they derive their meaning from just negotiation processes. With regard to the safeguarding of public values, the institutional perspective does not accept a generic model for

safeguarding but assumes that the question how public values should be safeguarded, is dependent on institutional practice and the value systems involved (Charles et al. 2007: 9).

Following MacIntyre (1981), a practice may be wider than an organization; governing as a practice is wider than a particular government. For MacIntyre, there are goods, and values, that are internal to the practice and acquired by participating within it. What supports the practice of public service? Such internal goods might include benevolence, acting in the public interest, impartiality and so on. In contrast, there are external goods to the practice, common to other practices, and these may include financial reward, status, fame and so on. Clearly, the philosophies of both MacIntyre and Oakeshott are rather more sophisticated than presented here. However, the notion of different practices, including governing and enterprise, characterized by different types of values fulfilling different purposes is an intriguing one.

It becomes clear from the perspectives above that the traditional perspective in public administration on value conflicts as just balancing or making trade-offs (Lindblom 1959; Le Grand 1990) is nowadays considered to be rather narrow. In fact, Lukes (1989) has shown that many of the choices of public managers cannot be understood as trade-offs. Building on Thatcher and Rein (2004), Stewart (2006) recently described six strategies to manage tensions between competing public values: (1) 'Cyclical': attention to different values is distributed during the process; (2) 'Firewalls': in which the safeguarding of different values is distributed between different institutions; (3) Casuistry: gathering and consulting a taxonomy of specific cases where similar conflicts arose; (4) Hybridization: policies and practices, derived from different values, can coexist; (5) Incrementalism: conflicts are 'softened' through small, minor changes; (6) Bias: in which, dependent on the dominant discourse, preference is given to certain values (Steenhuisen and van Eeten 2008).

Next to the strategies above, making a trade-off, whether portrayed as a zero-sum (safeguarding one at the expense of the other) or as a zero-plus (safeguarding one does not come at the expense of the other and can even lead to optimalization of both) situation, can also be considered a management strategy (Weihe 2008).

Despite the richness of the strategies outlined above to manage tensions between competing public values, in reality tensions often lead to intentional or sometimes unintentional deviant behaviour, because pressures simply overwhelm managers and employees, or they see no other way to cut corners to realize one value at the cost of acting with integrity. The many ethics scandals that we see in the newspapers almost every day are exemplary. Clearly, many instances of unethical and corrupt behaviour by public managers are the result of intentional wrongdoing, of greed, vanity and frustration. Still, in other cases, competing values may lead to misguided or short-sighted decisions, simply because an official is not equipped to deal with the tensions that are a result of the experienced competition. What kinds of unethical behaviour in government can be distinguished and what are the developments in ethics management and integrity policies that have been developed to prevent, as much as possible, behaviour that is not in accordance with crucial public values? The contributions to the symposium both directly and indirectly address these crucial issues.

CONTRIBUTIONS TO THIS SYMPOSIUM

The articles of this symposium were all part of the *First Global Dialogue on Ethical and Effective Governance*, a conference organized by the VU University in Amsterdam in May 2009.

Different as the contributions may be, each of them deals in some way with the tensions between competing (public) values, which in some cases lead to integrity violations and unethical behaviour, and offer ideas and suggestions how to deal with such tensions and related behaviours in public management and governance. The contributions cover a wide array of (related) topics, such as how Bulgaria's accession to the EU marked a shift of corruption in procurement upwards from the middle (expert) to the high (political) level of public management; the tensions that arise as a result from a pure instrumental use of public service motivation in public management and organizational performance, and how the implementation strategy of ethical guidelines in government organizations affects their effectiveness and creates tensions when structural and cultural factor are not taken into account. The more fundamental question whether ethical frameworks created by government to promote sound behaviour have any effect at all, is also addressed.

We begin the symposium with an intriguing piece by Steen and Rutgers. The authors frame their discussion of the public service oath of office against the concept of public service motivation. Although a value-laden concept, public service motivation is evaluated predominantly as an efficient and effective means to attain employee and organizational performance. The authors first discuss the concept of public service motivation, and the differences between an instrumental and a substantive approach. After that they examine the oath of office in order to illustrate better the issues at hand. The oath of office is an explicit ritual and symbolic requirement as well as a reflection of public service motivation. Steen and Rutgers argue that an instrumental approach to the oath of office is self-destructive. What is more, public service motivation and the oath of office are double-edged swords. They explore potential negative outcomes of an overtly instrumental use of these as management tools. The distinction between value rational orientation and purpose rational orientation mirrors our earlier discussion of intrinsic and extrinsic values. They conclude that support for public service motivation cannot be made dependent on positive effects, since the moral desirability of public service motivation is to be valued as such. They also raise the issue of the fit between personal and organizational values and the possible tension between them.

The second article in this symposium touches upon a different subject. Using unique 'on the ground' data from Eastern Africa, Zanello and Maassen discuss how ICT developments might enhance citizen participation as well as transparency and accountability, yet they pay attention to tensions between these three public values that might be a result of modern developments in the developing world. The authors argue that western concepts of civil society do not capture the richness of experience in East Africa in particular. They use the concept of citizen agency and we are tempted to suggest that leading Conservative politicians in the Coalition government in the UK, desperately trying to articulate a concept of the 'Big Society', might learn from the East Africa experience. The authors present models that predict the future growth of ICT in East Africa and such exciting opportunities open up the possibility of development democracy and the enhanced voice of alternative groups and individuals in the political process. The authors point to the potential of citizen monitoring of government and this is particularly relevant in an age of WikiLeaks.

The following two contributions focus on the dark side of the competing values debate: when tensions between values cause (intentionally or unintentionally) unethical behaviour by public functionaries and organizations, and the integrity of government is breached. The article by Lasthuizen, Huberts and Heres strives both to enhance clarity concerning key concepts in

discussion of public sector ethics and to improve methodology in measuring unethical behaviour. The authors are concerned that the former is not just about corruption and they differentiate different types of integrity violations. They also provide an instrument to measure such violations and, as such, make a welcome contribution to research in this area.

The article by Pashev focuses on one specific integrity violation, namely corruption (which is in the international literature often used as a synonym for all unethical behaviour). He explores the impact of accession to the EU on corruption in Bulgaria, focusing upon public procurement. The author finds the migration of corruption up the hierarchy of decision making and indicates the limitations of regulation in curbing corruption. He touches upon the ethically dubious relationship between political parties and business, a concern for many countries. The cost of corruption in political, social and economic terms is detailed.

Logically following upon these contributions are the two final articles of this symposium that deal with promoting ethical behaviour and curbing corruption and other breaches of public sector integrity. Cowell, Downe and Morgan pose the more fundamental question whether ethical frameworks designed by government (in this case, local government in England) are at all effective, and how the effectiveness can be judged. Few studies have got to grips with the outcomes or impact of ethical guidelines. The authors identify five factors that influence conduct and examine how different conjunctions of conditions generate different patterns of conduct. They recognize the contested nature of ethical concepts and suggest that 'good' conduct is a social construct. A postscript to the research is that the present Coalition government in the UK has announced that the ethical framework, including the central agency Standards for England, is to be abolished.

Christensen and Lægreid discuss the implementation of ethical guidelines, in their case based on empirical research, involving a large N, within ministries and agencies in Norway. They explore how civil servants working in different organizations and at different levels perceive the importance of ethical guidelines. Against a background of NPM reforms, the picture is mixed. This, we suggest, reflects the complexity of both public service organizations and the contestability of ethical theory that seeks to explain ethical behaviour. The authors use different analytical perspectives in their study – formal rules, path-dependent norms and values, and manipulation of ethical symbols and myths. This is a useful heuristic and draws our attention to the under-researched third perspective.

The contributions identify many interesting and sometimes new avenues for studying value pluralism and competition in the context of public management. The next step should be to assess empirically the different strategies that are distinguished for dealing with value tensions in public governance.

ACKNOWLEDGEMENTS

We thank Stephen Osborne for the opportunity to guest-edit this Symposium of Public Management Review, and are grateful to all the individuals who agreed to act as reviewers. Also, we thank Hester L. Paanakker and Anneke Twijnstra for their assistance in making the conference possible.

REFERENCES

- Alford, J. and O'Flynn, J. (2009) Making Sense of Public Value: Concepts, Critiques and Emergent Meanings. *International Journal of Public Administration*, 32:3 pp 171 191.
- Beck Jørgensen, T. (2006) Public Values, Their Nature, Stability and Change: The Case of Denmark. *Public Administration Quarterly*, 30:3 pp 365-398.
- Beck Jørgensen, T. and Bozeman, B. (2007) Public Values. An Inventory. *Administration & Society*, 39: 3 pp 354-381.
- Berlin, I. (1992) The Crooked Timber of Humanity, New York: Vintage Brooks.
- Birkinshaw, P. (2006) Freedom of Information and Openness: Fundamental Human Rights? *Administrative Law Review*, 58: 1pp 177-218.
- Bozeman, B. (2007) Public Values and Public Interest, Washington: Georgetown University Press.
- Bruijn, H. d. and Dicke, W. (2006) Strategies for Safeguarding Public Values in Liberalized Utility Sectors. *Public Administration*, 84: 3 pp 717-735.
- Charles, M. B., Dicke, W., Koppenjan, J. and Ryan, N. (2007) Public Values and Safeguarding Mechanisms in Infrastructure Policies: A Conceptual and Theoretical Exploration. Presentation to Annual Conference of the International Research Society for Public Management. Potsdam.
- de Graaf, G. and van der Wal, Z. (2010) Managing Conflicting Public Values. Governing with Integrity and Effectiveness. *American Review of Public Administration*, 40:6 pp 623-630.
- Frederickson, H. G. (2005) 'Public Ethics and the New Public Managerialism: An Axiomatic Theory' in . H. G. Frederickson and R. K. Ghere (eds) *Ethics in Public Management*. Armonk: M.E. Sharpe: pp165-183.
- Gregory, R. J. (1999) Social Capital Theory and Administrative Reform: Maintaining Ethical Probity in Public Service. *Public Administration Review*, 59: 1 pp 63-76.
- Hampshire, S., ed. (1978) Public and Private Morality. Cambridge: Cambridge University Press.
- Heald, D. (2006). 'Transparency as an Instrumental Value' in C. Hood and D. Heald (eds) *Transparency*. *The Key to Better Governance?* Oxford: Oxford University Press. pp 59-73.
- Hood, C. and D. Heald, eds. (2006). *Transparency. The Key to Better Governance?* Oxford: Oxford University Press.
- Kernaghan, K. (2000) The Post-Bureaucratic Organization and Public Service Values. *International Review of Administrative Sciences*, 66:1 pp 91-104.
- Klockars, C. B. (1980) The Dirty Harry Problem. *Annals of The American Academy of Political and Social Science*, 452: Nov. pp 33-47.
- Kolthoff, E.W. (2007) Ethics and New Public Management. Empirical Research into the Effects of Businesslike Government on Ethics and Integrity. Den Haag: BJU.
- Koppenjan, J., Charles, M.B. and Ryan, N. (2008) "Editorial: Managing competing Public Values in Public Infrastructure Projects." *Public Money & Management*, 28:3 pp131-134.
- Le Grand, J. (1990) Equity versus Efficiency: The Elusive Trade-off. *Ethics*, 100:3 pp554-568.
- Lindblom, C. (1959) The Science of Muddling Through. Public Administration Review, 19:2 pp79-88.
- Lipsky, M. (1980) *Street-Level Bureaucracy: Dilemmas of the Individual in Public Services*. New York: Russel Sage Foundation.
- Lukes, S. (1989). 'Making Sense of Moral Conflict' in L. Rosenblum (ed) *Liberalism and the Moral Life*. Cambridge: Harvard University Press.
- MacIntyre, A. (1981) *After Virtue: A Study in Moral Theory*. Notre Dame, IN: University of Notre Dame Press.
- Maynard-Moody, S. and Musheno, M. (2003) *Cops, Teachers, Counselors: Stories From the Front Lines of Public Service*. Ann-Arbor: University of Michigan Press.
- Nieuwenburg, P. (2004) The Agony of Choice: Isaiah Berlin and the Phenomenology of Conflict. *Administration & Society*, 35: 6 pp 683-700.

- Oakeshott, M. (1975) On Human Conduct. Oxford: Clarendon Press.
- Okun, A. M. (1975) Equality and Efficiency. The Big Trade-off. Washington: The Brookings Institution.
- Osborne, D. and Gaebler, T. (1992). Reinventing Government. How the Entrepreneurial Spirit is Transforming the Public Sector. Reading: Addison-Wesley.
- Piotrowsky, S. J., ed. (2010) Transparency and Secrecy. Lanham: Lexington Books.
- Quinn, R.E. and Rohrbaugh, J. (1983) A spatial model of effectiveness criteria: Towards a competing values approach to organizational analysis. *Management Science*, 29: 3 pp363-377.
- Skolnick, J. H. (1967) Justice Without Trial. New York: John Wiley & Sons.
- Spicer, M. W. (2001) Value Pluralism and Its Implications for American Public Administration. *Administrative Theory & Praxis*, 23:4 pp 507-528.
- Spicer, M. W. (2009) Value Conflict and Legal Reasoning in Public Administrative *Theory & Praxis*, 31: 4 pp 537-555.
- Steenhuisen, B. and van Eeten, M. (2008) Invisible trade-offs among public values: Inside Dutch railways. *Public Money & Management*, 28: 3 pp147-152.
- Stewart, J. (2006). Value Conflict and Policy Change. Review of Policy Research, 23: 1 pp 183-195.
- Tait, J. (1997) A Strong Foundation: Report of the Task Force on Public Service Values and Ethics (A Summary). *Canadian Public Administration*, 40:1 pp 1-22.
- Thacher, D. and Rein, R. (2004) Managing Value Conflict in Public Policy. *Governance*, 17: 4 pp 457-486.
- van der Wal, Z. (2008) Value Solidity. Differences, Similarities and Conflicts Between the Organizational Values of Government and Business. Amsterdam: VU University Amsterdam.
- van der Wal, Z., de Graaf, G. and Lasthuizen, K. (2008) What's Valued Most? A Comparative Empirical Study on the Differences and Similarities between the Organizational Values of the Public and Private Sector. *Public Administration*, 86: 2 pp 465-482.
- Wagenaar, H. (1999) Value Pluralism in Public Administration. *Administrative Theory & Praxis*, 21:4 pp 441-449.
- Walzer, M. (1973) Political Action: The Problem of Dirty Hands. *Philosophy & Public Affairs*, 2:2 pp
- Weihe, G. (2008) Public-Private Partnerships and Public-Private Value Trade-Offs. *Public Money & Management*, pp 153-158.