

Introduction – Public governance as a dynamic concept

I. Introduction: Basic definitions

In the aftermath of the 14th International Symposium on Public Management in Dresden in July 2014, this thematic issue presents peer-reviewed conference contributions on *Public Governance* to a wider audience. At the outset, we should pause to examine the meaning of the words – some old and some new – that have become the familiar lexicon of the New Public Management: government, governance, accountability and transparency. At the same time, we should remind ourselves that these terms and their *modus operandi* are designed with two broad objectives in mind:

1. as far as possible, to involve the public in an understanding of policy and to ensure that public policy is based on research and evidence in the context of the public interest;
2. that public managers will be in a position to understand best how to implement public policy and that the “governors” will be in a position to evaluate the performance of public managers in achieving the goals of public policy.

In a sense, this symposium is a companion piece to our 9th symposium in Linz, Austria on the theme: Accounting, Accountability and Governance (Greiling/Halachmi/Schauer 2010). In reviewing the proceedings from that symposium, it would appear that we moved ahead to considerations of measurement before considering fully the objectives of governance and its reasonable expectations. The title for this symposium on *Public Governance* suggests that we hope to narrow that gap, and enhance the process of designing new and more effective models of governance.

In embarking on that process, we want to be careful that we are not simply re-inventing old models and, thereby, creating false expectations for the governance of the variety of new delivery systems that have sprung from the womb of the New Public Management.

Although there are nuances attached to the terminology when applied through other languages and in different jurisdictions, let us set out the basic meanings in English which apply to the Westminster model of government in the United Kingdom, Australia, New Zealand, Canada and, in part, to the United States and various European countries as well as increasing parts of the developing world.

Government

The Oxford Dictionary (1976) suggests a variety of inter-related meanings for government:

- the system by which a state or community is governed;
- a body of persons governing a state;
- the state as an agent.

In other words, this relates basically to the formal institution that oversees a state or community and is much narrower than the popular word today: governance.

Governance

The same source (Oxford Dictionary 1976) refers to governance as

- the act or manner of governing;
- the office or function of governing.

In other words, governance has application to any institution or collective body, for example, governments, private corporations, not-for-profit institutions, universities, churches and, of course, all manners of quasi-public organisations such as the important model – the Public-Private-Partnership.

Accountability

This term takes us into the realm of trust whereby individuals must account for their actions. Here, the Oxford Dictionary (1976) suggests:

- responsibility;
- the requirement to account for one's conduct.

What are the means of doing so? To identify such means is a basic objective of this paper.

Transparency

The means of being accountable requires some form of transparency and the Oxford Dictionary (1976) descriptions are:

- allowing light to pass through so that bodies can be distinctly seen;
- evident, obvious;
- easily understood, frank, open.

The system, then, evolves from the objective of responsibility. Governance has the responsibility to design a system that ensures accountability, and that system must have adequate transparency to provide a guarantee of public understanding. This linguistic analysis was driven by the strong belief that public knowledge and public understanding will happen naturally as long as a system of governance is put in place. Such public confidence has led to endless institutional disasters both in the public and the private sectors. Whereas some references to the private sector are made for comparative purposes, this symposium is primarily concerned with public governance. In what follows, we will present different concepts of public governance over time. Section II. starts with the traditional bureaucratic governance, followed by public governance approaches of New Public Management in section III. As a newer approach section IV. outlines some key aspects of New Public Governance which has a distinctively different governance approach than New Public Management as it puts a focus on cooperation, co-production and stakeholder orientation.

II. Bureaucratic governance

In the traditional tripartite division of democracies, state power is divided into legislative power, executive power and judicial power. Bureaucratic administrative power is part of the executive power. The governance model of government is clear in its objective and simple in its mechanics. The government is formed from democratically elected politicians who are supported by a professional non-partisan public service. The public servants have two basic responsibilities: first, to offer policy advice and experience about the best way to carry out policy; second, to implement policy once decided upon by the government.

The relationship between the minister and the senior public servant is the key to the success of the system (or, too often, its failure). The ministers are entitled to establish policy objectives, but they are obliged to permit the public service to fulfil those objectives according to a set of strict rules about public management. To ensure fairness and responsibility, administration requires an enormous set of rules and regulations, often referred to those who feel frustrated as “red tape”.

Regarding state power in Germany, shrinking, unilateral representation in parliaments reduces its legitimacy. "Critical areas" within legal matters are dealt with at the European level. Therefore the competences (and legislative power) of the German Parliament and the provincial assemblies becomes debatable. Limitations in governance at the federal and state level are also a result of global capital markets, financial and networking enterprises, non-governmental organisations and the global multinational (trade) agreements that dictate the rules. National enforcement has to follow soon. In Germany and elsewhere, judicial power is weakened by mediators, arbitrators and court “dealings”.

In contrast to this we see the growing power of law enforcement bureaucracy; namely the power of bureaucrats in German government offices. In theory and also in line with the German constitutional law there should be a clear over- and subordination in the relationship between government and administration. Everyday practice, however, differs greatly. The division of labour between political and administrative functionaries happens less hierarchically according to the trend "the government decides and designs, administration implements, and manages." More often one convenes in partnership in which government bureaucracy knows how to powerfully use its position.

Administrative staff combines "the power and expertise of established organizations" (Zipfelius 1982). The dominance of bureaucracy stems from its immense knowledge, its permanent position and its rule-controlled, competent professionals who have a great expertise in their field. That the work is done by highly skilled personal who have gone through an extensive specialised (legal) training has been a basis of bureaucratic power for centuries according to Max Weber (1864-1920).

Already in the ancient world, and certainly following the invention of the printing press, power-hungry rulers and churches could systematically collect and store all sorts of information to be used for research, monitoring and control (i.e. power and suppression) of their states and congregations. This flood of information in the age of electronic networks and media (both public and private forms) is constantly increasing. Experts in public administration can now use previ-

ously undisclosed as well as reluctantly disclosed knowledge as a way to exercise power. Little thought is given to the collection and analysis of statistical data, well hidden away in big data storages. Bureaucratic leaders prefer sensitive information that they can either spread at the right time or information they can deny to government and general public.

There is abundant evidence for the power of bureaucracy. For example, a politician is dependent upon the expert advice of professional bureaucrats. This can lead to information biases and the experts can use their regulatory space to influence the politician to adopt the expert's viewpoint. Because of the expert's influence a shift towards undesirable political priorities may result. As we know from public choice no bureaucrat will make him- or herself redundant. Additionally, preparing legislation and drafting ministerial regulations provides ample opportunity to exercise influence on future legal content. With respect to civil society, bureaucratic power can thrive insofar as third sector organisations become entrenched in paragraphs, is restrictively interpreted and applies processes to defer examination, stalls case law relevant to a particular case or requests further confirmation/compliance by applicants. Dealing in accordance with a myriad of rules and regulations is a common practice how bureaucrats exert power over the citizens.

Bureaucrats' power is also evident in their dealings with lobbyists. Incumbents can either resist promptings or succumb to them and establish them as "affected", "competent" or "relevant" politicians/political entities.

Exercising of power by bureaucrats is not limited to the administration. Their rule can also be realised indirectly by serving on boards with significant influence and participatory possibilities (in Germany the so-called Group of Officials). In Germany which is a country with a common law tradition and a long corporatist culture, co-determination goes along with discretionary power of public service employees. As social partners they have concentrated power as they negotiate remuneration for employees and workers in the public sector.

As in Germany there are also many examples on the upside down relationships between bureaucrats and politicians in Canada. Two prominent illustrations are the so-called sponsorship scandal in the government of Canada and, more recently, the gas-fired power production issue in the government of Ontario. These two illustrations provide a very different picture of how things can go wrong.

In the first case, the government of Canada was spending money on good causes in the province of Quebec to fight the push to separation. The problem was that various government officials broke the rules governing the process of public expenditure, conspiring with outside friends to give inappropriate access to the funds. In the second case, when the government of Ontario reversed a decision about the location of two gas-fired power plants, its reasons were plausible: subsequent research had revealed that those locations were hazardous to the neighbouring communities. That decision cost the government CAN \$ 1.1 billion in relocation costs. However, all of this occurred in the midst of an election where those two locations were endangered in terms of the government prospects for electoral success. Ironically, then, it was a case of the government being wrong for the right reasons.

If such things can happen within the traditional structures of the government departments, with its substantial regulatory framework, will the newer models of service delivery pose even

greater dangers? Can an effective governance system be designed to address the best of both worlds: efficient service delivery and an acceptable degree of accountability?

III. New Public Management approaches towards governance

The bureaucratic form of governance where the public service reports to the minister and the minister to the public has been heavily criticised by New Public Management as the provision of accountability and transparency is attenuated, and leaves the public with the impression that it is impossible to penetrate dark corners. The critique on the traditional bureaucracies is linked to the ideas of public choice and New Institutional Economics. Traditional bureaucracy and politicians are criticised for being self-interest driven budget- or vote-maximisers with no commitment to the common weal. This is a perception much different from the ideas of Max Weber who regarded bureaucracy as the most rational form of authority. For Weber the modern state is identical with that of modern officialdom and bureaucratic organisations just as the development of modern capitalism is identical with the increasing bureaucratisation of economic enterprise (Weber 1958, p. 3).

Therefore, over the years, a whole new set of independent bodies has been established in *Canada* to ensure that the system is working to ensure accountability and transparency, namely:

- The Auditor General;
- the Ethics Commissioner;
- the Privacy Commissioner;
- the Freedom of Information Commissioner;
- the Integrity Commissioner;
- the Lobbying Commissioner.

These commissioners provide the public with an additional degree of oversight in assuring that the system is working in the public interest. However, it has also encumbered the system in the efficient and effective delivery of public services which led, in part, to the philosophy of the New Public Management's twin pillars:

1. how can the internal process of government be made more business-like and efficient;
2. alternatively, can the delivery system be more effective if conducted at arms-length from government?

Yet, the eternal question remains: with such an elaborate system of checks and balances, and with so many windows open to transparency, why do scandals still occur within government and often of major proportions?

For analytical purposes the following institutional situations are examined and their shortcomings in meeting the objectives of good governance will be underlined:

1. state-owned institutions (crown corporations in the Westminster world);
2. privatisation of the regulatory responsibility;
3. Public-Private-Partnerships;
4. heavy public investment in privatised institutions and
5. privatisation of a government function.

The essential issue is the assumption that the governance model of politicians and bureaucrats will fit the above areas without modification, whereas the circumstances in those new models of service delivery require very different forms of governance and accountability. In fact, we may have the reverse problem than the one described in the following metaphor: the problem may be that we are trying to pour old wine into new bottles, a highly dangerous task.

State-owned institutions

The propensity to find improved delivery systems outside the conventional system of government precedes the New Public Management by decades. The state-owned institution (or crown corporation) is based on the theory that government can retain broad policy control while entrusting service delivery to a more business-like arms-length body, free to operate under an independent board and free from the normal constraints that apply to the public service. This theory has been confounded numerous times in varied jurisdictions but only recently is being abandoned, not to revert to the traditional government department model, but to different external models.

The state-owned institution model is a contradiction in terms and, the more it exercises independence, the more uncomfortable the government becomes. Two prevailing characteristics continue. First, the government appoints the board members, in anticipation that the board will not be a political embarrassment to the government. Second, when a politically sensitive issue occurs, the government will rein in the arms-length agency, thereby denying the very reason for its existence. The classic case occurred in the years of prime minister Margaret Thatcher in the United Kingdom. The case: “The Bureaucrat Who Fell Under a Bus” was described by Charles Polidano of the University of Manchester, and refers to the executive agency experience with the U.K.’s Prison Service (Polidano 1999). The first chief executive, Mr. Derek Lewis, had no background in public service or prison management but had an outstanding career in revitalising ailing media companies. At the end of his first year, he received a major bonus when the agency met 15 of 16 performance targets. Then, the roof fell in when six dangerous prisoners escaped, five of whom were IRA members, and shot a guard. Two months later, three high-risk offenders escaped from a different prison.

Immediately, the whole issue of responsibility, governance and accountability became front and centre as a public debate, and the minister who carried the responsibility for oversight in the government became the target for the public dissatisfaction. The minister quickly placed the responsibility on the chief executive’s shoulders by discharging him. Now, the issue of efficacy in the management of the prison system was no longer the centrepiece of discussion. No matter how persuasive the arms-length theory behind the executive agencies, the political problem was placed squarely on the minister’s desk. And, such examples prevail wherever the theory has been applied. The public cannot get satisfaction from the chief executive or from an independent board of governance if one exists. Only the minister can be the target of its wrath.

Privatisation of the regulatory responsibility

During the period of turning responsibility over to the private sector, numerous instances of governments transferring to the industry their responsibility for regulation and inspections have occurred. Once again, the theory is that as long as the government retains policy control in

terms of standards of performance, then the industry can be entrusted to apply those standards and perform its own regulatory and inspection function. Of course, there is a hidden agenda in the theory itself. Once the government has discontinued its own regulatory staff, then there is no competency to oversee how well the industry is carrying out its responsibility.

A disastrous example of this shortcoming took place in Ontario, Canada in the summer of 2008 in the propane delivery business. The company – Sunrise Propane Energy Group Inc. – was convicted last summer of violating Ontario environmental and labour regulations in connection with the 2008 explosion that rocked its Murray Road property. One employee was killed, and thousands were forced from their homes. In the legal proceedings that followed, the Government had argued that the tanker trucks that blew up in the explosion “were not properly equipped with a passive energizing shutdown system” which would have automatically cut the gas flow if the hose failed. This became an issue in the course of an unauthorised tank-to-tank transfer of propane from one truck to another with the result that propane vapours caught fire. “About 12,000 residents of the Downsview community had to flee in the middle of the night as asbestos-laced debris rained down on homes, businesses, schools and a cemetery” (Ha 2014, p. A8). Thankfully, it occurred in the middle of the night during the holiday period; otherwise, at 8.00 a.m., children would have been going to school and adults to work.

The court case, now being heard, is taking place fourteen years after a similar tragedy in the town of Walkerton, Ontario where seven people died and nearly 2,000 suffered lifetime consequences when the water system became contaminated. That was the result, once again, of shortcomings resulting from the privatisation of the water inspection system.

Public-Private-Partnerships

Today, as we have all observed, the modern panacea for infra-structure, hospital and transportation design, build and management is the Public-Private-Partnership, perceived as the best of both possible worlds. The underlying justification is to reduce the public expenditure and debt load by spreading the financial burden over many years, while using the business skills and entrepreneurial talent of the private sector for operations. Once again, much blind faith is invested in the notion that the government will retain policy control while the functional work is entrusted to those best equipped to undertake it. Surprisingly, although some of these arrangements are accompanied by hundreds of pages of legal agreements, the basic issue of governance is still deficient.

It is difficult to create a governance model for an institution that is already fuzzy around the edges. Once the process is complete, it is conceivable to create an oversight body that would monitor the partnership much as if it were a corporation. Depending upon the project, considerable care would need to be taken to prevent conflict with the on-going responsibilities of the government and the institution. For example, in the case of a hospital, the basic medical services would continue to be the responsibility of the hospital board of governors. Under our present procedure in Canada, hospital boards have a high degree of independence provided they adhere to the rules of government funding. Nor should it be unduly difficult to form an effective linkage with the oversight body for the Public-Private-Partnership.

Indeed, the truly complicated time is in the formative stages. Referring to the presentation of the 13th International Symposium in Estonia in July 2013 (Macdonald 2013), the Brampton Ci-

vic Hospital case is a showpiece that the basic planning was deficient and inadequate provision was made to deal with a variety of start-up problems. Nor were the connecting lines of responsibility always clear, while public input, as became apparent, is of extreme importance in such service, particularly in the medical field.

On the assumption that the government conducts due diligence and maintains public policy control, and that the private sector enforces the proper standards of performance and financial control, then the governance process becomes a matter of ensuring that the legal articles of agreement are scrupulously observed. This can certainly be the responsibility of an oversight committee. At that point, whether the Public-Private-Partnership is building a road, a hospital, or a rapid transit system, it should be no great task to design an appropriate governance process. But it must be done!

Heavy public investment in private institutions

This type of situation is somewhat rare apart from the heavy public investment as bailouts that occurred in the post-2008 world financial and economic crisis. However, a recent experience in Ontario presents an instance where confidence in private governance can be dangerously unfounded as what is known as the Ornge Air-Ambulance case.

The problem arose from a surprising degree of confidence on the part of the Ontario Government in good government and accountability in the private sector, notwithstanding Enron and so many other scandals of subsequent years. Ironically, the situation of the private sector has been exacerbated by the temerity of the accounting profession, with corporate external auditors unwilling to take full responsibility for clients' financial statements.

In this case, Ornge was a not-for-profit corporation to which the Ontario Government assigned the responsibility of managing its air-ambulance services. However, Ornge created a network of not-for-profit and for-profit companies which placed responsibility far removed from the parent company and the Ontario Government. All the normal accountability measures were completely missing – clear records, regular financial reporting, an effective audit process, an attentive board of directors, and effective arms-length oversight. There was no doubt about the public importance of this service in the widespread thinly populated parts of Ontario. Yet, the Auditor General's report noted that, since 2008, Ornge had received nearly \$ 13 million a year to transfer a projected 20,000 patients whereas the service transported only 3,000 people.

Along the way, a "whistle-blower" (one of the air-ambulance pilots) was suspended following testimony to a legislative committee investigating corporate excesses – unreasonable salaries, hiring of family and friends without due process, unseemly expense accounts, improperly tendered contracts, and falsification of records. All of this from an agency receiving CAN \$ 150 million each year in public money.

Privatisation of a government function

Nowhere is more public sensitivity than in the area of public lotteries and gaming. There is always an area of moral ambiguity about the subject which accounts for a government's special efforts to ensure fiscal prudence. Although the corporation had been strongly held by the hands of the Ontario government since its inception, a variety of financial and administrative pro-

blems convinced the Ontario government to seek its salvation through one of the largest privatisation acts in the history of Canada.

Once again, inadequate disclosure of the consequences caused a huge backfire to what was intended as a good news story. The government failed to disclose that as many as 3,500 lottery and gambling sector jobs would disappear as a result of the change. The financial returns to the government were, in the words of the Auditor General, “overly optimistic” in suggesting that the corporation could raise an extra \$ 1.3 billion annually for the government by the fiscal year 2018. Since this was a cornerstone of the government’s ambition to balance its budget by 2018, the consequences extended far beyond the role of gambling and gaming. Blind faith was demonstrated in the private sector which would undertake everything from financing new casinos to serving drinks and dealing cards.

“The Ontario Lottery and Gaming Cooperation said building new casinos in Ontario and privatizing many of its operations would result in an additional \$ 4.6 billion in net profits for the province over a six-year period beginning in April 2012, and \$ 1.3 billion a year after 2018.

It has since slashed that forecast by nearly half. But the auditor’s report says uncertainty remains around the revised forecast, given that many municipalities have blocked proposed new casinos.” (Howlet 2014, p. 4 a).

These past two cases are a sad commentary on the basic governance performance of the Ontario government – blind faith in the first instance and benign neglect in the second.

IV. New Public Governance as an alternative concept

New Public Governance as an alternative governance concept is gaining relevance since the mid-1990 s. While New Public Management puts an emphasis on competition, vertical segregation and autonomy, public governance stresses the virtues of cooperation. New Public Governance stresses collaborative actions by multiple stakeholders, working smoothly together in service delivery networks for the greater public benefit (Schuppert 2011, p. 33). New Public Governance is also referred to as post-New Public Management. It is to some extent a counter-reaction against the failures of New Public Management. Reducing the citizens to customers, coordination problems within a highly fragmented and uncontrollable web of specialised agencies and ignoring public service motivations are central issues in the negative evaluation of New Public Management by New Public Governance advocates (Greiling 2014). Declining citizen trust and a lack of public resources are drivers for rediscovering the citizen who is not only a consumer of public services but also a co-producer. “From public government to public governance” is a slogan frequently referred to. Following the increasing interest in public governance there is a renaissance of again incorporating policy aspects in the public discourse.

One key assumption of New Public Governance is that societal problems are too complex that they need collaborative efforts of many sectors and multiple actors. Within New Public Governance the role of the citizen is a much more active one than in New Public Management. This starts with advocating for more citizen involvement and for actions for strengthening direct democracy (e.g., citizen fora, participatory budgeting, hearings). Citizen involvement is also called for in the form of co-production. There are quite a few examples in Germany where citi-

zens are operating public libraries and swimming pools and where citizen foundations making public services possible instead of local governments.

Unlike in New Public Management there is also less distrust in bureaucrats. They are not per se regarded as self-interest driven actors. Public servants with a public service motivation may exist. Public service motivation was introduced by Perry and Wise into the debate who define it as follows „the individual predisposition to respond to motives grounded primarily or uniquely in public institutions” (Perry/Wise 1990, p. 368).

New Public Governance goes along with a new division of labour between the state, the citizens and the civil society. Societal actors should play an active role in addressing and contributing to solve today’s societal problems.

On a macro-level we see that the principle of subsidiarity which has its roots in the Christian ethics comes to life again. In a nutshell this principle means that the state or local governments should get only involved if civil society cannot solve the societal problems on its own. Such an understanding of subsidiarity is a backbone of the German concept of social economy. On the meso-level New Public Governance stresses that the complex and difficult public tasks call for joined up actions by multiple actors (public, non-profit, commercial ones). Each actor contributes according to his or her abilities and capabilities.

Looking at the governance structures the more or less clear principal-agent relationships of New Public Management are replaced by polycentric network collaborations. Governance is always multi-actor governance with sometimes no clear focal actor. This is in line with a multi-stakeholder approach which may work if all actors act like stewards for the public benefit. The bigger the network gets the higher is the danger that free-riding of some of the actors may occur. So far stakeholder theory is lacking clear ideas how to account for the stakeholder value created. This is also a challenge for New Public Governance. For evaluating the stakeholder value created stakeholder theory works with the premise that a stakeholder sensitive management opens doors to value creation opportunities which are closed for firms which behave opportunistically (Agle/Mitchell 2008; Harrison/Bosse/Phillips 2010; Wall/Greiling 2011). Such a view is in line with Mitchell’s call for a new accountability (2008). For measuring the value created for a particular stakeholder group Harrison, Bosse and Philipps (2010) suggests on relying on self-revealing mechanisms by the stakeholders. They argue that in trustworthy relationships stakeholders are inclined to share nuanced information about their utility functions (Harrison/Bosse/Phillips 2010). Such reasoning is only valid till one stakeholder starts to conceal information for gaining an advantage.

Within joint-up services production networks Freeman’s cross-cutting question whether stakeholder value is created or destroyed (2008) can be answered only partially. If one takes the demand of the joint value creation seriously, focussing on a firm’s object function proofs to be a too narrow one (Wall/Greiling 2011).

Beyond the challenge of measuring the individual contribution of a stakeholder group or difficulties in evaluating the total output and outcome of a public service network also many other challenges arises. This starts with procedural participation standards which are regarded as fair by all the network partners, continues with decision rights and also affects the allocation of property rights. All those aspects need to be addressed in the governance structures of public service networks. This few remarks show that ensuring an enabling climate for public service

networks is not an easy task. One of the biggest challenges within New Public Governance is to keep the network actors together so that fragmentation and differences of motivation and interest make the public service network hollow.

V. More than old wine in new bottles?

The examples in this introduction provide clear evidence of the distance still to be travelled, not only in the traditional minister – public service relationship, but in the continuing and newer forms of public governance. Not only will the traditional model not provide assurance to the new delivery systems, but new forms of governance are clearly required. And yet, this is often the last consideration in processing new wine into old bottles. The first requirement is to be absolutely certain about the objective to be served or the problem to be resolved. Thus, as the new models of service delivery blossom in a variety of shapes and forms, we must recognise that effective governance has not grown adequately. New Public Management approaches are often under complex, building on a too simple principal agent relationship. Public Governance initiatives do not always perform well either with respect to efficiency and effectiveness. Due to the implications for (local) democracy and the idea of multi-stakeholder involvement complex governance issues arise. Just to copy corporate governance codes is far too shortsighted. New kinds of public governance mechanisms have to be found to achieve comprehensive integration of all social groups. Traditional hierarchical top-down command or contracting structures have to be replaced by participatory democratic decision-making structures involving all stakeholders. This offers the chance of employing the innovative and creative capabilities of all stakeholders for the common good.

Even if public governance has been a research issue for more than a decade, the recommendations given in the academic literature are quite heterogeneous. Frequently, selective aspects (like e-Governance, citizen involvement, transaction costs) are addressed. For that reasons this special issue is a great opportunity to expedite the process.

Putting this special issue together is a work-intensive process, involving the support of the home institutions of the editorial team and many individuals. In times of tight university budgets we are very thankful for the financial support by Prof. Holzhauser and by Mr. Reck. Prof. Holzhauser is an advocate in Dresden and president of the German Association of Compliance & Corporate Governance in Berlin. Mr. Reck was at the time of the symposium the Chief Executive Officer of the Federal Association of Municipal Enterprises in Berlin. The symposium and this thematic issue would not have been possible without this financial assistance.

Our co-editor Prof.ⁱⁿ Dr.ⁱⁿ Bärbel Held, from the Steinbeis Hochschule Berlin, contributed greatly to the processes which are necessary of putting such a thematic issue together. On a technical level we were very well supported by Astrid Eisner and by Mag.^a DI (FH) Daniela Haugeneder, both members of the Institute of Management Accounting at the Johannes Kepler University in Linz, Austria.

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