

The Influence of New Public Management Practices on the Attitudinal Change of Government Employees toward Accountability

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Abstract

This study explored the attitudinal change of government employees to accountability in accordance with the state's paradigm shift from traditional public administration to New Public Management. To conduct this study on the level of accountability of government employees, the most seriously neglected dimensions of accountability, the most critical dimensions of accountability, and the most important government programs to have accountability were examined. The findings were as follows: First, the level of accountability for Korean government employees is lower than the level they evaluate for themselves, and it does not meet the level that academic experts and policy monitors expected. Second, citizen satisfaction was considered the most seriously neglected of the four dimensions of accountability. Third, performance is of the two most critical among the four dimensions of accountability. Finally, although government employees considered both performance and compliance as the most critical dimensions to hold accountable, their answers to the question about the most critical accountability system were different from their answers regarding the single most critical dimension.

Key words: New Public Management, accountability, citizen satisfaction, attitudinal change

Introduction

The recent administrative reform movements owe much to the rich arguments on New Public Management, governance, and reinvention. Although some criticisms of the theoretical underpinnings of the reform movements, especially their attempt "to confute the fundamental principles of democracy and constitutional rule" (Ricucci, 2001, 172; e.g., Carroll, 1995; Frederickson, 1996; Moe, 1994; Rosenbloom, 1993), have persisted, the reinvention closely linked with the New Public Management movement (Brudney & Wright, 2002, 353; Peters & Pierre, 1998) has been at the center of reform movements. The concept of New Public Management has ushered in a new era of accountability for government agencies. Government employees have traditionally been required "to do the right thing" in accordance with due process. Currently, they are being held accountable for performance and citizen satisfaction under the banners of public choice and managerialism (Aucoin, 1995), "reinventing government" (Osborne & Gaebler, 1992), and a consumer-oriented ideology of New Public Management (Carroll, 1995; Ricucci, 2001). These reform movements led to the establishment of the National Performance Review, the enactment of the Government Performance and Results Act of 1997, and the Government Performance Project initiated in 1997 in the United States, the Path to 2010 in New Zealand, and the Presidential Committee on Government Innovation and Decentralization in Korea in 2002.

Although the specifics vary from country to country, all the initiatives have sought to improve governmental performance by emphasizing customer service, market mechanism, and accountability for results (Page, 2005; Osborne & Hutchinson, 2004). The reforms demand that administrators do more with less and that they demonstrate performance accountability, not only procedural accountability (Newcomer, 1998). In Korea, government reforms have led managers and employees to use market mechanisms to increase effectiveness, improve quality, and satisfy customers in terms of the Job Performance Agreement (JPA), Pay for Performance (PFP), Total Quality Management (TQM), and other measures. The individual reform movements expect the employees to raise performance levels and be more responsive to public needs rather than merely to comply with administrative procedures. As Behn (2001) stated in *Rethinking Democratic Accountability*, it may be too early or too difficult to measure government performance, but it is possible to analyze the extent to which government employees have transformed their attitudes about the workplace from a compliance to a neomanagerial orientation.

The purpose of this study is to explore the change in government employees' attitudes to accountability in accordance with the paradigm shift from procedural compliance to performance.

The Focus of this Study

The changing nature of accountability in the public management literature. A paradigm shift in accountability occurred in the executive branch of government in the 1980s when the concept of New Public Management emerged in the field of public administration. New Public Management has attempted to replace the old paradigm, which emphasized procedural compliance with a new paradigm that focuses on results and performance.

New Public Management has produced a new era of results-based accountability (Light, 2006; Page, 2005). However, there is still no consensus on its effects among public administrators. Terry (1998, 1999) was concerned that New Public Management had become a serious threat to democratic accountability. Some critics of the new paradigm claim that public entrepreneurship may become a barrier to and even clash with democracy (Roberts & King, 1996; Collins & Butler, 2006). Other critics point out that private sector values, such as performance, productivity, and efficiency are not sufficient for a civil society (Denhardt & Denhardt, 2000; Frederickson, 1992; Kelly, 1998), and that these values diminish the public aspect of public service, narrow the composition of service recipients, undermine accountability and erode public trust (Haque, 2001).

However, supporters of New Public Management (Forsythe, 2001; Heinrich, 2002) believe that it will improve management in the executive branch, make government more accountable, increase performance evaluation activities, and improve resource allocation decisions. They also argue that the current mode of government uses performance audits and performance measurements to enhance accountability, build citizen confidence in government, and thus achieve a better community quality of life (Sonntag, 1999; Wary, 1997).

In sum, critics have warned that performance accountability can become a tradeoff for procedural compliance and democratic accountability. However, proponents insist that performance can be integrated well with traditional accountability. According to these proponents, data on government performance can help citizens assess the performance of the government (Forsythe, 2001: 521). No one, not even the critics, can deny that New Public Management Movement has been beneficial. After carefully reading Terry's study (1999), one of the critics of New Public Management expressed a variety of concerns, but did not discuss how or whether to enrich the ideology of New Public Management. He (1999: 277) stated that "the New Public Management and democracy may continue the conversation regarding the global governmental reform toward economy and efficiency" indicating the possible convergence of public entrepreneurship with the values of democracy in the future.

Public administration scholars should not fear these theories, but welcome them as offering governments new insights into the way organisations do and can work (Frant, 1999). Both critics and advocates are exploring new approaches. Linking strategy and performance within the executive government (Boston & Pallot, 1997) is one of these new approaches. Quinlivan and Schon (2006) suggest that the development of cultural analysis can be the momentum for the successful application of New Public Management to government. In addition, for the past two decades, New Public Management has used social capital or human capital to raise government performance (Coffe & Geys, 2005; Rice, 2001).

The four dimensions of accountability. The term, accountability, has often appeared in public administration literature, but its meaning has changed and become diversified. Accountability has thus become a multidimensional concept (Behn, 2001). Table 1 shows the four dimensions which have emerged from a careful review of the literature on public management. One dimension seeks increased performance through the application of New Public Management tools, such as JPA and PFP (Currstine, 2005; Kelly, 1998), whereas another dimension seeks greater procedural compliance through a variety of oversights, inspections, inquiries, and financial audits within government (Newcomer, 1998: 130). A third dimension seeks increased citizen satisfaction through the use of the public choice model and utilitarian logic (Barzelay, 2001: 159; Frederickson, 1996; Kelly, 2005). The fourth dimension seeks improved effectiveness of regulation through the utilization of neoliberal or movements to shrink the state and the traditional movements to strengthen bureaucracy (O'Rourke, 2003).

Table 1 presents three trajectories of change from the traditional position of accountability (Type I). The traditional position is likely to be characterized as supply-side accountability since it takes the position that bureaucracies by themselves make decisions on what to do without carefully considering what the people want or need to be served well by government.

A dimension of control-orientation also distinguishes the traditional position of accountability, because control-orientation takes the position that bureaucracies have to comply with due process of law to secure fundamental fairness for the people. Type II accountability encompasses both the notion of control and the notion of citizen satisfaction. Citizen satisfaction can be assured by observing procedural compliance regulation and can be raised by providing services in accordance with citizens’ demands and needs. Type III accountability encompasses the notions of regulation and of performance.

At a glance, the two types of accountability are contradictory, but this combination most frequently occurs in the public sectors. Bureaucracies are oriented toward performance, on the one hand, but they are still overshadowed by regulation-centered public management. The bureaucracies’ attitude toward accountability can be superficially but not profoundly changed. Type IV accountability includes the notions of performance and that of citizen satisfaction, both of which can be s the eventual goals of New Public Management. The two pairs--compliance vs. performance and regulation vs. citizen satisfaction--are not inherently contradictory, but they do emerge from very different interpretations of public management to illustrate a type of paradigm shift in accountability. Table 1 is the theoretical centerpiece of this paper. This typology presented here is an analytical differentiation of types of accountability.

Accountability evolves roughly in accordance with the four dimensions presented in Table 1. One evolutionary track develops from the control side of accountability, meaning accountability for compliance to the support-side accountability, representing accountability for performance. The other track, however, advances from supply-side accountability, which is accountability for regulation, to demand-side accountability, which corresponds to citizen satisfaction. The current trend is that accountability focuses less on inspecting individual programs and their implementation procedures and more on enhancing businesslike performance (Schorr, 1997: 128). Accountability has traditionally meant that bureaucracies had to comply with due process and mandate and execute regulations in order to produce outcomes that might not otherwise occur (Type I). Regulation is not to the same as accountability (McCambridge, 2005), but regulation is an aspect that accountability requires if it is to enhance fairness.

Table 1. Dimensions of Accountability

| Dimensions of Accountability | | ← Supply-side vs. Demand-side → | |
|---|--------------------------------|---------------------------------|---|
| | | Accountability for Regulation | Accountability for Citizen Satisfaction |
| ↑ Control-orientation vs. Support orientation ↓ | Accountability for Compliance | Type I Traditional | Type II Citizen Satisfaction |
| | Accountability for Performance | Type III Performance | Type IV Citizen Satisfaction/ Performance |

The nature of accountability has changed since the emergence of New Public Management in the 1980s. One track is that public employees are engaged in meeting public needs until the public is satisfied with the services (Type II), whereas in the other track the public employees are accountable for performance in government by adopting results-oriented budgeting and management approaches (Type III). A connection between Type II and the study by Barzelay and Armajari (1992) on New Public Management was identified. These authors envisaged public management as a kind of governance that requires dialogue and deliberations between citizens and government employees to achieve a consensus about the results that citizens want and will value. Type III is closely connected to a set of waves of business-type managerialism in the public sector in the same tradition as scientific management. Hood (1991) then stated that managerialism originates in New Public Management with both organisational economics and public theory.

Finally, the changing nature of accountability is oriented toward meeting both citizen satisfaction and performance criteria (Type IV). Type IV is a mode that consolidates Types II and III and has a close link to the “neo-managerialism that underpins liberation and market-driven management approaches” (Terry, 1998: 194).

Neo-managerialism is described as an entrepreneur-oriented model in which neither customers nor performance can be neglected. Supporters (Gore, 1993; Light, 1997) of neo-managerialism hold the two approaches in high esteem as the means of making government employees responsive to the interests of citizens, making government more transparent to citizens, and ensuring that public agencies become more productive and efficient in a socioeconomic society (Frant, 1999).

It is true that New Public Management is still criticized, as “its supporters have yet to provide persuasive arguments that address the nagging issue of democratic accountability.” Democratic accountability, is defined as “democratic ideals as to whether the public entrepreneur is able or willing to abandon self-interested behavior in favor of the public interest” (Terry, 1998: 196). It can be argued that neo-managerialism is contradictory to accountability, but that argument is incomplete. Accountability can be improved through greater citizen satisfaction with representative bureaucracy (Kakabadse, Kakabadse & Kouzmin, 2003; Kelly, 1998) and increased levels of performance in terms of public entrepreneurship (Frant, 1999). A variety of readings of accountability in public management have focused on the changing nature of the accountability mechanism (Light, 2006; Newcomer, 1998), a paradigm shift (Barazelay, 2001), performance (Walker & Boyne, 2006) and public needs (Nolan Committee, 1995). Accountability does not have one fixed and settled notion; its characteristics can be modified in accordance with their political, economic and social environments.

Changing attitudes of government employees to accountability. In recent years, public management reforms in the context of New Public Management emerged around the globe; the best-known cases are the United Kingdom, New Zealand, and Australia. *Reinventing Government* (Osborne & Gaebler, 1992) and the National Performance Review in the United States are also well-known cases. The Canadian New Models are frequently quoted in the literature on public management (Aucoin, 1995; Boston, Martin, Pallot, & Walsh, 1996). Today, it is undeniable that current reforms in a variety of countries “call for managerial waivers from traditional oversight mechanisms to help entrepreneurial managers” (Newcomer, 1998: 129). Although an acceleration of reform has been given to executive governments in many countries, the effects of these reforms have not yet reached the level that citizens have expected. Moreover, some studies (Light, 2006) have stated that the attitudes of bureaucracies have not yet changed enough to meet the requirements of the reform movements. Therefore, an empirical study needs to be conducted to explore whether bureaucracies can meet or have met the requirements of reinventing government movement in terms of changing government employees’ attitudes toward accountability.

Focus of this study. Several programs are being operated to hold employees within government agencies in Korea accountable. Five individual systems can be considered the most critical—audit and inspection, a self-audit system, government policy evaluation, TQM, and performance evaluation. The Board of Audit and Inspection is the supreme audit institution that ensures finance and fairness in the public sector. The Board plays a major role in the enhancement of procedural compliance for government agencies. Each ministry has its own self-audit system under its Minister that ensures due process and finance; these two systems are associated with procedural compliance. Government policy evaluation is conducted by the Office of Government Policy Coordination under the Prime Minister to manage the performance of government policies on the basis of individual agencies. These performance evaluation programs are operated by the Civil Service Commission and evaluate individual government employees on the basis of individual programs that the agencies carry out in the course of their daily business. JPA and PFP are employed to conduct performance programs.

The focus of this study is to explore the influence of New Public Management practices on the attitudinal change of government employees toward accountability. To conduct this study, four different, but interrelated, areas—government employees’ level of accountability, their lack of accountability in the four dimensions mentioned above, the most critical dimension of accountability, and the most important government programs to hold accountability—were individually examined.

Research Design

To conduct this study, a questionnaire survey and quantitative analysis were employed. Under the direction of the Office of Government Policy Coordination, the Gallup Korea, one of the largest survey research institutes, conducted a month-long survey in June, 2006. The survey questions focused on the change in government employees’ attitude toward accountability. Attitudinal change can be accurately measured with experimental data, and also it can be done with the data collected from the questionnaire when a comparative study of a so-called experimental group and a group of observers is conducted.

In this study, government employees can be considered as a kind of experimental group, because they have been a part of the experiment of New Public Management programs in Korea at least for four years. It also can be said that the academic experts and policy monitors have been in a position to observe government employees' attitudinal change. Government employees evaluated their own attitude on the basis of their own perception. However, a group of academic experts and policy monitors were directed to evaluate government employees' attitudinal change on the basis of their experiences. Therefore, the change in government employees' attitude toward accountability can be measured by a comparative study between the two groups.

Academic experts were composed of randomly chosen members from universities and research institutes. Gallup Korea manages a list of its own "well-trained" policy monitors to conduct government-sponsored research projects. The monitors were composed of about 1000 people nationwide and proportionately distributed in terms of age, gender, education, profession, and income. The Office of Government Policy Coordination instructed Gallup Korea that the respondents from both academic experts and policy monitors should not be directly or indirectly associated with government policy evaluation functions.

Questionnaire and measurement. The questionnaire was composed of four parts. The first was the extent to which government employees are accountable to the public; the second was that what dimension of accountability among the four described in Table 1 has been most neglected by government employees; the third was which dimension has to be favorably treated by government employees; and the last consisted of questions on the most important programs that insist on accountability. The Korean government operates five programs to hold accountability: the audit and inspection system by the Board of Audit and Inspection, the self-audit systems by 43 agencies, the government policy evaluation and total quality management programs by the Office of Government Policy Coordination, and performance evaluation by Civil Service Commission. Three questions were respectively developed on the basis of the first, second, and third parts as stated above. Five questions were formulated on the basis of the last part: how much do the audit and inspection program and the other four systems including self-audit system, government policy evaluation, TQM, and performance evaluation hold government employees accountable?

The same eight questions were given to the three target groups: government employees, academic experts, and policy monitors. Government employees were in a position to evaluate themselves, and the other two groups evaluated the government employees. The respondents were asked to indicate the level of accountability on a five-point Likert scale. For instance, when the question, "how accountable are government employees to the public?" is given to the respondents, their answer would be one of these five options: 1) very little; 2) little; 3) somewhat; 4) much, and 5) very much. The same style of measurement was applied to the five questions related to the last part. The two questions pertaining to the second and third parts asked the respondents to indicate one of the four dimensions of accountability.

Data analysis. The government employees' self-assessment level of accountability, was measured by a simple question: "how well are they accountable for the public?" was compared to the assessments that academic experts and policy monitors provided for the level of accountability of these employees. A set of t-tests was conducted to analyze whether the difference between the government employees' self-assessment and the assessments of the academic experts and policy monitors on the level of government employees' accountability was statistically significant. In addition, the five individual programs relevant to holding accountability were respectively assessed on a five-point Likert scale by the three target groups. The results of these assessments were used to identify and compare what dimension of accountability government employees have to keep in their mind and what dimension of accountability academic experts and policy monitors require government employees to practice in their routine. A set of t-tests was conducted to analyze the differences between government employees and their counterparts.

Frequency analyses were conducted to compare the government employees' self-assessment on the most seriously neglected dimension with the perception of the academic experts and policy monitors regarding the dimension most neglected by the government employees. Another set of frequency analyses was conducted to explore which dimension had to be most favorably treated by government employees in a view of government employees' self-assessment, academic experts' and policy monitors' assessment on government employees. If necessary, the differences among the three groups were tested by using a chi square value to verify the statistical significance.

Findings

Level of accountability of government employees. The government employees’ self-assessment level of accountability was examined and compared with the assessments provided by the academic experts and policy monitors. As seen in Table 2, the government employees' self-assessment for the level of accountability was 3.42 on a five-point Likert scale, an above-medium level. However, the scores evaluated by the other two groups were not as high. The assessment by academic experts for government employees was 2.71, below the medium level. Policy monitors' assessment for government employees scored even lower at 2.16, a finding that approached the "low" level on the scale. The difference among the three groups was statistically significant, as seen in Table 2.

In addition, government employees graded themselves above the medium, or somewhat positive in the level of accountability, while their counterparts rated them below the midpoint, or somewhat negative. Relatively lower rating below the midpoint is different from relatively lower rating above the midpoint. The former was the case in this study. It can therefore be said that government employees were still counted as those who have held a low level of accountability. These findings might imply that external observers would be critical of the accountability of bureaucracies, since academics and policy monitors are by nature critical of their subjects. It also might be said that the current administrative reforms have not yet changed the views of academics and policy monitors on the government employees’ level of accountability, and that the government employees’ level of accountability was seen by others as lower than how members of this group evaluated themselves. These findings also might indicate that government employees’ attitude in the practice of New Public Management programs do not always translate into actions.

Table 2. Government Employee Level of Accountability

| Categories | Means | T values (Sig.) |
|--|---------------|-----------------|
| Government employee self-assessment vs. Academic expert assessment for government employees | 3.42 vs. 2.71 | 8.469 (0.000) |
| Government employee self-assessment vs. Policy monitor assessment for government employees | 3.42 vs. 2.16 | 31.961 (0.000) |
| Academic expert assessment for government employees vs. Policy monitor assessment for government employees | 2.71 vs. 2.16 | 6.481 (0.000) |

Scale: 1=very low, 2=low, 3=medium, 4=high, and 5=very high

Most important programs to hold accountability. The three groups were asked to grade the level of importance of each individual program along a five-point Likert scale. An interesting trend has been identified between government employees and their counterparts. Government employees showed a very different response from the other two groups. No significant difference between academic experts and policy monitors was shown. According to Table 3, the government employees stressed the audit and inspection process directed by the Board of Audit and Inspection and also the self-audit system operated by individual government agencies. They made light of government policy evaluation, TQM, and performance evaluation, all of which support the ideologies of New Public Management. The grades of the audit and inspection and self-audit systems were relatively high, more than 3.0, or the medium point. The other three systems closely related to the enhancement of performance in the context of New Public Management were graded at a relatively low level, less than 3.0. Therefore, it can be said that government employees still act to secure procedural compliance yet still fail to meet the performance guideline of New Public Management. This finding means that the attitude of government employees toward accountability still has not changed.

Academic experts and policy monitors took a different position from government employees. The two groups made relatively good grades on the audit and inspection, government policy evaluation, TQM, and performance evaluation. Their grades on the audit and inspection were above midline, showing 3.49 by academic experts and 3.53 by policy monitors. Their grades on the other three programs were also above midline, individually representing 3.24, 3.12 and 3.26 for academic experts, and 3.14, 3.10, and 3.07 for policy monitors. This finding indicates that the two groups expect government employees to transform their compliance-oriented attitude into recent administrative innovation values included in government policy evaluation, TQM, and performance evaluation. As a result, two factors can be pinpointed. First, the audit and inspection process was ranked as most important by all three target groups. The procedural compliance, a traditional program, remained the most critical tool to hold accountability.

Second, the government employees cited the self-audit system, while their counterparts indicated government policy evaluation functions, total quality management programs, and performance evaluation programs as methods for accountability. The self-audit system can be a process for procedural compliance, one of the traditional dimensions of accountability, while the three programs that the academic experts and policy monitors emphasized count as the ones most closely related to the values of New Public Management. Therefore, it can be said that, in terms of accountability, government employees think mostly about audits, while their counterparts think about the values of New Public Management in addition to audit programs. For accountability, government employees were bounded to the traditional value, while their counterparts extended their view from the traditional view to newly-transformed views such as performance and citizen satisfaction, as influenced by New Public Management.

Table 3. Most Important Programs to Hold Accountability

| Groups | | Audit and Inspection | Self-Audit System | Government Policy Evaluation | Total Quality Management | Performance Evaluation |
|---|-----------------|----------------------|-------------------|------------------------------|--------------------------|------------------------|
| Government Employees | | 3.27 | 3.20 | 2.94 | 2.89 | 2.86 |
| Academic Experts | | 3.49 | 2.64 | 3.28 | 3.12 | 3.26 |
| Policy monitors | | 3.53 | 2.87 | 3.14 | 3.10 | 3.07 |
| Government Employees vs. Academic Experts | Means | 3.27 vs. 3.49 | 3.20 vs. 2.64 | 2.94 vs. 3.28 | 2.98 vs. 3.12 | 2.86 vs. 3.26 |
| | T Values (Sig.) | 2.547 (0.011) | 6.540 (0.000) | 4.103 (0.000) | 2.791 (0.005) | 4.829 (0.000) |
| Government Employees vs. Policy Monitors | Means | 3.27 vs. 3.53 | 3.20 vs. 2.87 | 2.94 vs. 3.28 | 2.98 vs. 3.10 | 2.86 vs. 3.07 |
| | T Values (Sig.) | 5.713 (0.000) | 6.628 (0.000) | 2.989 (0.003) | 2.071 (0.038) | 2.473 (0.013) |
| Academic Experts vs. Policy Monitors | Means | 3.49 vs. 3.53 | 2.64 vs. 2.87 | 3.28 vs. 3.14 | 3.12 vs. 3.10 | 3.26 vs. 3.07 |
| | T Values (Sig.) | 0.434 (0.664) | 1.936 (0.054) | 1.260 (0.209) | 0.107 (0.915) | 1.399 (0.163) |

Scale: 1=very low, 2=low, 3=medium, 4=high, and 5=very high

Bold numbers indicate above medium point, or three.

The most seriously neglected dimension of accountability. The members of the three groups were asked to answer questions about which dimension was the most seriously neglected by government employees. As shown in Table 4, all three groups identified citizen satisfaction as the most seriously neglected dimension, meaning that government employees have been failing in their prescribed duty to meet the public need. Out of 2840 government employees, 37.9% claimed that they had neglected citizen satisfaction. More than half of the academic experts and policy monitors stated that government employees have belittled or disregarded this dimension.

Performance was another one of the seriously neglected dimensions. One-third of 2840 government employees, or 31.7% indicated the performance dimension as the most seriously neglected one. Academic experts rated government employees has also having a lack of a strong sense of performance. Out of 109 academic experts, 29.4% pointed that the performance dimension was seriously neglected by government employees. Policy monitors counted that performance was one of the less seriously neglected dimensions by government employees. Out of 556 policy monitors, 17.6% pointed out performance as one of the most seriously neglected dimensions. The fewest respondents from the target group selected compliance as the most seriously neglected dimension of accountability by government employees. Only 7.4% out of 2840 government employees, 3.7% of 109 academic experts, and 15.8% out of 556 policy monitors did so. Regulation also emerged as one of the least neglected dimensions.

The compliance and regulation dimensions are more likely associated with the traditional administrative values, and the performance and citizen satisfaction dimensions are consistent with the values of NPM. This indicates that government employees are still more in favor of the compliance and regulation than with performance and citizen satisfaction. Government employees still implement public policies in a view of traditional administration values rather than more newly established administrative values such performance and citizen satisfaction.

It can therefore be concluded that government employees have in fact belittled the values that New Public Management has pursued for decades, and that the recent administrative innovation programs such as JPA, PFP, and TQM have not yet transformed their workplace behaviors into today’s result-based accountability.

Table 4. Most Seriously Neglected Dimensions of Accountability by Government Employees

| Groups | Compliance | Performance | Citizen Satisfaction | Regulation | Total |
|---|---------------|----------------|----------------------|----------------|------------------|
| Government employee self-evaluation | 302 (7.4%) | 900 (31.7%) | 1077 (37.9%) | 653 (21.7%) | 2840 (100.0%) |
| Academic expert evaluation for government employees | 4 (3.7%) | 32 (29.4%) | 57 (52.3%) | 16 (14.7%) | 109 (100.0%) |
| Policy monitor evaluation for government employees | 88 (15.8%) | 98 (17.6%) | 280 (50.4%) | 90 (16.2%) | 556 (100.0%) |

Chi-Square: 107.154, df=6, Sig.= .000

To be most favorably treated dimension of accountability. Members of the three groups were asked which dimension had to be most favorably treated by government employees among the four dimensions presented in Table 1. A similar pattern has been identified in the crosstabulation analysis: All three groups ranked performance as one of the most critical dimensions that government employees had to consider in their routine. Out of 2840 government employees, 48.3% self-evaluated that performance should be the most critical dimension. Out of 109 academic experts, 45.0% claimed that performance had to be most favorably treated dimension by government employees. Out of 556 policy monitors, 30.8% chose performance as the most favorably treated dimension by government employees.

In addition to the performance dimension, both academic experts and policy monitors put citizen satisfaction as one of the most critical dimensions that government employees have to consider in their workplace. Out of 109 academic experts, 39.4% chose citizen satisfaction as one of the dimensions that government employees had to most favorably treat in their workplace, while 31.3% of 556 policy monitors selected citizen satisfaction as the dimension. Unlike the other two groups, government employees, in addition to the performance dimension, placed the compliance dimension at one of the highest levels that they had to consider in their workplace. Slightly over one-fourth of 2840 government employees selected the compliance dimension as the most favorably treated value in their workplace, while only 8.3% of academic experts chose compliance as the value that government employees had to keep in mind while implementing public policies. In terms of the regulation dimension, these three groups showed a similar pattern: they considered regulation as one of the least favorably treated dimensions by government employees. Only 8.6% of government employees, 8.3% of academic experts, and 15.3% of policy monitors considered regulation as the most favorably treated dimension.

In sum, the three target groups agreed that the performance dimension has to be one of the most favorably treated dimensions of accountability by government employees. In addition, government employees selected the compliance dimension, while their counterparts chose citizen satisfaction as another method to be favorably treated by bureaucracies. However, government employees did not consider citizen satisfaction to be the most favorably treated dimension. Government employees set their sites on the performance and procedural compliance dimensions, relatively further from the customer satisfaction and regulation dimensions in their routine.

Table 5. To Be Most Favorably Treated Dimension of Accountability by Government Employees

| Groups | Accountability for Compliance | Accountability for Performance | Accountability for Citizen Satisfaction | Accountability for Regulation | Total |
|----------------------|-------------------------------|--------------------------------|---|-------------------------------|------------------|
| Government Employees | 747 (26.3%) | 1373 (48.3%) | 475 (16.7%) | 245 (8.6%) | 2840 (100.0%) |
| Academic Experts | 8 (7.3%) | 49 (45.0%) | 43 (39.4%) | 9 (8.3%) | 109 (100.0%) |
| Policy Monitors | 126 (22.7%) | 171 (30.8%) | 174 (31.3%) | 85 (15.3%) | 556 (100.0%) |

Chi-Square: 141.969, df=6, Sig.= .000

Attitudinal changes of government employees toward accountability. The government employees' attitude toward accountability has not changed as expected. The level of accountability of Korean government employees is lower than how they evaluate themselves. The employees did not meet the level required by academic experts and policy monitors. On the contrary to their self-assessment, their counterparts rated them below the medium in terms of the level of accountability (see Table 2). This fact indicates that after four years of exposure to NPM programs, external observers had not changed their perception of the government employees' level of accountability

Government employees still relied on the audit and inspection systems to hold accountability. Although their counterparts have asked them to consider newly established programs, they were committed to the traditional public administrative dimensions. Their perception of accountability was more likely to be related to the compliance dimension, because they still considered traditional programs such as audit and inspection system and self-audit programs the most critical methods of holding accountability (see Table 3). Government employees still did not rate the programs established on the basis of the values of New Public Management such as government policy evaluation, TQM, and performance evaluation as one of the important methods for accountability. Government employees understood that performance and citizen satisfaction were the most neglected dimensions of accountability in favor of the compliance dimension (see Table 4). Strict rules of accountability, so-called compliance- or rules-based accountability that scientific management has emphasized for decades were still in place in the executive government. This fact indicates that so far, government employees have been doing their jobs without seriously considering the performance of public policies and citizen satisfaction, and that their attitude toward accountability has not yet been associated with newly established values on the basis of NPM.

Government employees have been thinking about performance, but their thinking has not yet actually been applied to their jobs. They understood that although performance has to be most favorably treated dimension (see Table 5), it has been one of the most seriously neglected (see Table 4). Therefore, government employees' attitude toward accountability is halfway between compliance and performance. Government employees are oriented toward performance, but still look back at procedural compliance. However, they did not put their eyes closer to the dimension of citizen satisfaction. Academic experts and policy monitors ask them to change their attitude toward accountability from the compliance to the Type IV or customer satisfaction/performance orientation (see Table 1), but government employees have been hesitant in expressing a view of the citizen satisfaction dimension. The values of New Public Management have not yet been institutionalized in the arena of bureaucracies in spite of the administrative reform movement.

Discussion and Conclusion

New Public Management has brought in a new era of accountability to government agencies. Focusing on the analysis of attitudinal change of government employees toward accountability, a practical difficulty of integrating thinking systems with behaviors in the workplace was revealed. Government employees, once fettered by bureaucratic convention, find it difficult to go their own way. It may be true that they are "good people trapped in bad systems" (Gore, 1993). Therefore, the success of the New Public Management movement resides in its success in doing away with conventionalities within executive government and allowing considerable managerial autonomy in the running of the employees' individual area, although not to the extent of violating compliance regulations. The theoretical background behind this suggestion is the liberation management popularized by Peters (1992) and Light (1997).

The responsiveness to government bureaucracies to citizen concerns is part of the "trinity," as summarized by Aucoin (1995), and Aucoin and Heintzmann (2000), of broadly based challenges which Western democracies have emulated through management reform (Khademian, 1998). A matter of concern in this study was an analysis of whether or not government employees were interested in meeting public demands. Unfortunately, government employees saw citizen satisfaction as the most seriously neglected of the four dimensions of accountability. A variety of New Public Management movements have been practiced, but they have not attracted attention of government employees toward the dimension of citizen satisfaction as expected. Therefore, government employees did not reveal their true perception of a market model of public administration in terms of customer satisfaction in the survey. It would be fine, if their resistance to the thinking and attitudinal change toward citizen satisfaction originated from the assumptions based on the responsibility to community rather than to individuals, and the responsibility to the present and future needs of the nation rather than to individual complaints (e.g., Carroll, 1995; Frederickson, 1996).

However, it would be a problematic attitude, if the notion of citizen satisfaction is low-rated and neglected, because individual citizen desires should be met, and because their desires should be respected in a mature and “democratic” society.

The performance dimension, in contrast, is deeply perceived by government employees as the most critical dimension of accountability. Therefore, the relationship between administrative service performance and citizen satisfaction has been assumed, but not completely demonstrated, in the application of market models to public management (Kelly, 2005) in Korea. The administrative reform based on the values of New Public Management has become a widespread practice from country to country, but the values have not taken root within executive governments in Korea and elsewhere. Although a variety of programs, such as JPA, PFP, TQM, and policy evaluation, are in operation, the attitude of Korean bureaucracies has not been consistently transformed, as shown in previous studies of the United States (Light, 2006), New Zealand (Boston, Martin, Pallot & Walsh, 1996; Campos & Pradhan, 1997), and EU (Quinlivan & Schon, 2006). However, the reform movement in Korea did not fail; it has achieved a partial success. Government employees are on the right track in terms of the transformation of their behavior to performance-based accountability, because they at least have accepted the performance dimension of accountability in their thinking. What remains now is for these employees to integrate their thinking with their behaviors in the workplace, their ultimate goal being to transform their daily work habits and their organisational culture (Nathan, 1995).

“Interpretations of the emergence of the New Public Management are split,” as Page (2005: 713) mentioned. Some (e.g., Barzelay, 1992; Kettl, 2000) present it as “a new administrative paradigm sharply different from past thinking,” whereas others (e.g., Dobel, 2001; Lynn, 1998) argue “it has evolved incrementally from the past administrative traditions.” The argument between supporters and skeptics can contribute something to the theoretical elaboration on New Public Management, but not much to administrative innovations in the real world. As seen in this study, government employees in Korea, under the influence of the values of New Public Management, are at the edge of the transformation to result-based accountability. New Public Management was an answer to the pressing demands for change in Korea.

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