

# Learning in public accountability relationships

*Who you put in to it, is what you get out of it*

Master Thesis

Master Research in Public Administration and Organizational Science  
Utrecht University, Erasmus University Rotterdam & Tilburg University  
August 17, 2012

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## Abstract

It is generally assumed that those being held to account (actors) can learn something during public accountability relationships. However, so far little empirical research has been done to understand what, when and why actors actually learn during these accountability processes. For this thesis, the learning outcomes of the relationships between executive boards (as actors) and supervisory boards and client councils (as forums) were studied in nine care organizations and agencies. Interviews were held with secretaries of the forums and members of the executive board and when possible actual meetings of actor and forum were observed.

The results show that the learning content is clearly different in the relationships with both forums. In the relationship with the supervisory board, executives improve their knowledge of external developments and develop new ideas on strategic issues. The contact with the client council is primarily useful when it comes to operational issues and improves an executive's knowledge on internal developments. The data show that especially the personal composition of both actor and forum is an important factor that influences these learning outcomes. The expertise, attitude and network of forum members is decisive for what issues they raise and an active and open attitude of executives determines how they use this input.

For public organizations, these results stress the need for a thorough selection of forum members. Moreover, frequent and thorough evaluations of the accountability relationship are essential to determine whether it remains an open relationship in which opinions can be shared. From an academic perspective, a main conclusion is that the importance of the human aspect has so far been underestimated in the work on public accountability. While most academic work has focused on formal regulations, the quality of the relationship and the content being discussed, more research is needed to establish what is of particular importance when it comes to the personal composition of forums.



## Preface

As the title already says, this thesis is about learning. For me personally, this thesis is also the (provisional) end to my academic career with six years of learning. You will hopefully find the fact that I have learned a lot in these years reflected in this thesis and I wish that you enjoy reading it.

As the conclusion of this thesis argues, learning is about people. In that sense, I can also be grateful to those people that have put in effort to help me learn during the process of writing my thesis. Of course first of all thanks to my first supervisor Thomas Schillemans. His feedback has always been quick, concrete and supportive and I enjoyed the meetings in which we could spar about my thesis. His and Mark Bovens' enthusiasm during my tutorial last year have been decisive in my choice for public accountability as the topic of my thesis. Thanks also to my second reader Steven van de Walle and my fellow research master students who have provided useful feedback in the different stages of this project.

The part of the thesis project I have enjoyed the most was going out to organizations, interviewing respondents and observing meetings. Thanks thus first of all to Kim Putters en Kasper van den Ham, who were of great help in getting access to the different organizations. Secondly, thanks to all my respondents who were willing to tell in an open manner about their accountability relationships and who gave me the chance to learn from their experience.

As explained above, this thesis marks the end of my six years as a student. A period in which I could not only be found in lecture halls and libraries, but also in the offices of study associations, my student hall and the different bars in Tilburg. First of all I want to thank my parents for making this great time possible and supporting me in important decisions. Secondly, I want to thank my fellow-board members, fellow-committee members, classmates and housemates for all great moments during the last six years. I hope to remain in contact with all of you to relive these moments. And finally, thanks to the person of whom I might have learned the most during my period as a student and whom I have certainly missed the most during the last year. I am really glad that you are back in town to celebrate the completion of this thesis together with me.

Remco Smulders  
Tilburg, August 17, 2012



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## 1. Introduction

The last few years, accountability processes in Dutch semi-public organizations have been the topic of wide public debate. Especially supervisory boards have had to endure hard critique. Scandals at for example higher vocational education institute InHolland (Rengers, 2011), Rotterdam Maastricht Hospital (“Overheid moet..”, 2011) and housing corporation Vestia (Van Weezel, 2012), led to allegations that supervisory boards had failed to correct the wrongdoings of organizations and their executives in particular.

A recent example is the critique on the supervisory board of the Dutch agency for the Reception of Assylum Seekers (Centraal Orgaan Opvang Asielzoekers, COA). After reports on Dutch television about a culture of fear in the organization caused by the management style of executive director Albayrak, a committee was installed that needed to study the problems in the organization (Van der Parre & De Vries, 2011). This committee presented its report on April 18 this year. During the press conference, committee president Scheltema concluded: *“The role of supervisors in public organizations is an issue which deserves explicit attention.”*<sup>1</sup> In the report the committee argued that in this particular case the supervisory board had failed to perform different parts of its role in a sufficient manner. It had not paid enough attention to negative signals about the working climate and was too dependent on the executive director for its information position. According to the report of Scheltema (Commissie Scheltema, 2012, p. 167), the powers of the supervisory board were not the problem, but rather the professional attitude of the board members.

Underlying this critique is the assumption that supervisory boards should be in control of organizations. They should be able to notice (potential) problems in organizations and solve these by telling executives what to do. Similar positive expectations dominate the Dutch political debate on another accountability relationship in semi-public organizations: that between executives and client councils.

Dutch politicians have been discussing ways to organize and stimulate client participation in for example care organizations since the seventies (Trappenburg, 2008, p. 92-93). An important motive for regulating client participation was the idea that patients have a democratic right to discuss the on goings of the organization. After several proposed bills were rejected by parliament, the Act client participation care providers (Wet medezeggenschap cliënten zorginstellingen, RS) was introduced in 1996. From that moment on all Dutch care organizations were obliged to install a client council with advisory powers on a great number of issues.

In 2010, Dutch health minister Ab Klink sent a new bill to parliament, the Act Client Rights Care (Wet Cliëntenrechten Zorg)<sup>2</sup>. As he believed that client councils did not have enough influence, he proposed to give them a right of consent for some issues. His motivation was not only based on an ideological motive. Just as we expect the actions of supervisory boards to have a positive impact on organizations, the minister argued that involvement of clients in the decision making process of a care organization has a positive impact on the quality of care.<sup>3</sup>

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<sup>1</sup> <http://nos.nl/video/363588-groot-gebrek-aan-vertrouwen-in-leiding-coa.html>

<sup>2</sup> *Kamerstukken II*, 2009-10, 32 402, nr. 3

<sup>3</sup> *Idem*, p. 59.

## 1.1 Accountability mechanisms as learning devices

The fact that accountability processes with supervisory boards and client councils can be of practical use for organizations is underlined in academia. For instance by Bovens, Schillemans & 't Hart (2008) in an article aimed at answering the widely debated question 'Does public accountability work?'. With accountability, they refer to processes in which an actor (like the executives of an organization) needs to explain or justify its behavior to a forum (like a client council or supervisory board) and may face consequences as a result. According to Bovens et al. (2008, p. 230-232), such accountability processes can be evaluated from one or more of three different perspectives, depending on the goals of the particular process. First of all, an accountability process can be evaluated with regard to the extent it ensures that a publicly funded organization acts in line with the preferences of the public (the democratic perspective). Secondly, the process can be evaluated with regard to the extent it prevents power concentration and abuse of power (the constitutional perspective). Finally, one could evaluate whether the particular accountability process enhances the learning capacity of the executive board members and makes the organization more effective and efficient (the learning perspective).

This learning perspective has been a key issue in the work of many scholars from public administration, social psychology and corporate governance. They have all debated how public accountability processes should be organized in order to enhance learning. Most of their ideas have to do with three aspects of the accountability process. First of all the formal aspect. A key discussion point here is to what extent a forum should have clear sanctioning authorities. In his study of horizontal accountability mechanisms in quangos, Schillemans (2007) looks at the actions and results of supervisory boards and concludes that those supervisory boards with sanctioning powers have a bigger impact than those that do not have these kinds of powers. A similar argument is made by De Bruijn (2006, p. 50) who emphasizes the importance of the threat of sanctions in relation to accountability.

A second set of ideas focuses on the relational aspect. Greiling (2010) for instance describes two models of accountability: a control model and a learning model. She argues that the controlling approach, in which a forum approaches the actor in a suspicious and controlling manner, will have a negative effect on the actor and will not result in learning by the actor. Other authors endorse the idea that it is better to choose a model based on trust. In his analysis of accountability in non-profit organizations, Ebrahim (2005, p. 75) argues for instance that "organizational learning is more likely if error is embraced as opportunity and the threat of sanction is minimized". On the other hand, Schillemans (2007, p. 96) argues that a moderate level of conflict in the relation between actor and forum is one of the key characteristics that can stimulate learning.

A final set of ideas focuses on the content of the discussions between actor and forum. The general opinion among academics is that forums should not focus on checking whether short-term targets are met but should rather reflect on the possibilities for the future (Ebrahim, 2005). It is mainly in such an advisory role that forums can enhance learning by the executive (Broers & Van Montfort, 2009), and this is even more likely when the forum comes up with clear and useful feedback at the end of a discussion (Schillemans, 2007, p. 95).

## 1.2 Research question

This debate on the way accountability processes should be organized to stimulate learning has so far remained mainly theoretical. Although there are numerous ideas on how to enhance learning by the actor, little empirical work has focused on finding out what and when an actor actually learns during an accountability process. Finding out whether, what and when an actor can possibly learn during an accountability process is however a prerequisite for analyzing the differences in learning outcomes between various accountability processes. Therefore, making an overview of the learning content and learning moments in accountability processes is a first aim of this study.

While studying learning in accountability processes, I should also be able to reflect on the factors that influence the differences in learning outcomes between various accountability processes. As described above (and as discussed more elaborate in chapter 2), the current literature contains many different assumptions about factors that might enhance or hinder learning during accountability processes. Finding out whether it are these or also other factors that seem to influence learning outcomes in the cases I study, is a second aim of this thesis.

Combining these research aims, the central question in my study is:

*Do executives of semi-public organizations learn in public accountability processes, and if so, what and when do they learn and how can we understand different learning outcomes?*

In order to formulate an answer to this central question, four sub questions will need to be answered first. My answers to these questions come from two theoretical chapters and an empirical analysis. In my empirical work, I will study the accountability relationships between executives and both supervisory boards and client councils in semi-public organizations.

- *What do executives of semi-public organizations learn during the accountability processes with their supervisory board and client council?*

In order to find an answer to this first subquestion, the theoretical chapters 2 and 3 will form a starting point for my empirical work. In these chapters the literature on learning will be discussed, which provides insights on what executives might possibly learn from accountability processes. During my observations and interviews I will try to find out whether these types of learning content can also be found empirically and whether there are not other far more important lessons learned.

- *When do executives of semi-public organizations learn during the accountability processes with their supervisory board and client council?*

As with the previous question, I will first build a frame of reference in the first two theoretical chapters based on the different phases in the accountability process that are described in the literature. During my empirical work, I will try to find out whether these phases correspond with the learning moments described by respondents, or whether they do not fully cover the learning moments of executives.

- *What are the differences between the learning outcomes of the accountability processes with a supervisory board and a client council?*

The answers to the previous two questions should enable me to compare the learning content and learning moments of the relationships with the supervisory board and the client council. This comparison should allow me to reflect on the factors that result in possible differences in learning outcomes.

- *What factors seem to influence the learning outcomes of an accountability process?*

While the previous sub question focuses on comparing different accountability processes in the same organization, here I will reflect on similar accountability processes in different organizations. In chapter 2, multiple assumptions about factors that enhance learning are described. By comparing learning processes in similar accountability relationships in different organizations, I will seek an answer to the question whether these factors indeed influence learning outcomes or whether it are other, previously overlooked, factors that enhance or hinder learning in accountability processes.

### 1.3 Relevance

Finding an answer to the central question of this thesis is relevant from both a societal and academic perspective. From a societal perspective, the results of the study could first of all be used by both members of a forum and members of an actor to reflect on their own actions. Do we as a supervisory board or client council provide the lessons for our executive directors that we could provide? Do I as executive director get the most out of the knowledge and expertise of the accountability forums in my organization? And to what extent should the structure or culture of accountability processes in our organization be changed when we look at the factors that stimulate and hinder learning? This is especially relevant as it is known that for instance supervisory boards in public organizations are struggling to determine what their role is (Luursema et al., 2003, p. 117).

Apart from those involved in particular organizations, the answers to the questions lined out above are also interesting for policy makers and politicians. As described in the first paragraph of this thesis, both supervisory boards and client councils are topic of political debate. More empirical knowledge on the value of both forums and the factors that contribute to their usefulness can contribute to future decision making on public accountability relationships.

From an academic perspective, the relevance of this study is twofold as well. First of all, the findings contribute to our little empirical knowledge of what really takes place in accountability processes. This will enhance our understanding of the actual contribution accountability processes in organizations can have, which helps in developing an assessment for the learning contribution of specific forums as done by Bovens et al. (2008).

Secondly, the empirical insights from my study on the factors that impact the learning outcomes of accountability processes would be a valuable contribution to the theoretical and sometimes normative academic debate on how these processes should be organized. As described above in paragraph 1.3, assumptions on this matter are quite diverse and little empirical work has been done so far to analyze the validity of these ideas. Moreover, the open character of this study could also result in new ideas on

factors that contribute to learning in accountability processes, which have not been identified in academic work until now.

#### 1.4 Reading guide

The next two chapters of this thesis will provide an overview of the relevant literature on accountability and learning. Chapter 2 will mainly deal with the academic debate about the learning perspective on accountability processes. Using insights from public administration, social psychology and corporate governance literature, I will formulate a list of factors that are assumed to influence the learning outcomes of accountability processes. Chapter 3 will focus on the concept of learning and deals with the definition of learning, the difference between individual and organizational learning, and the different methods used to study learning in various disciplines. This will result in a choice for a methodology that will be used in my thesis and some first ideas about the various types of learning content and learning moments which might appear in accountability processes.

The empirical part of my thesis starts with chapter 4 in which I elaborate on the methodology of my empirical research. The methodological approach, case selection, methods of data collection and methods of data analysis are discussed here. Chapter 5 provides background information on the accountability processes in the two types of organizations I studied: care organizations and agencies. Apart from more general information on the history of these processes, the final paragraph of this chapter gives a first insight into what I found in the accountability relationships I observed. The results of my empirical work are described in chapter 6 and 7. Chapter 6 contains the descriptive part and it is here that I present my results with regard to the first two sub questions: what and when do executives learn? In chapter 7 the empirical results with regard to the other two sub questions are discussed. Finally, chapter 8 contains the conclusion of my thesis and a discussion in which I will reflect on the methodology of my research and the societal and academic consequences of my results.

## 2. A learning perspective on public accountability

As noted by a great number of scholars, “accountability is one of those golden concepts that no one can be against” (Bovens et al., 2008, p. 225). After defining this supposedly golden concept in the first paragraph, the exact assumed benefits of accountability will be discussed in the second paragraph of this chapter. The third paragraph will show that even a golden concept is not safeguarded from a heavy academic debate: while no one is opposed to accountability in general, there are clearly different ideas on how it should be organized to reap all the benefits it can provide.

### 2.1 Defining public accountability

A definition of accountability that is often used in public administration is the one by Bovens (2006, p. 9): “a relationship between an actor and a forum, in which the actor has an obligation to explain and justify his or her conduct, the forum can pose questions and pass judgment, and the actor may face consequences.” While the first part of the definition emphasizes that accountability presupposes a relationship between two parties with different responsibilities, the second part emphasizes the different phases of the accountability process that are often distinguished by scholars (e.g. Bovens & Schillemans, 2009, p. 21). A first phase is the information phase in which the actor provides information about its conduct to the forum. This is followed by the debate phase in which the forum can ask further questions and the actor can further explain and justify its behavior. The process ends with a judgment phase in which the forum comes to a verdict regarding the actor’s actions and chooses whether and in which way it sanctions these actions. This thesis deals explicitly with public accountability, which is a special form of accountability. Bovens & Schillemans (eds., 2009, p. 24) argue that an accountability process can be described as public accountability when it is characterized by three components:

1. it concerns public money, tasks and/or responsibilities. This means that public organizations, semi-public organizations or private organizations with a public task are those involved in public accountability processes;
2. it happens publicly. The public has access to the accountability process itself or is at least informed about the content of the discussion and the judgment by the forum;
3. it is driven by the public interest. In the end, judgment by the people is what public accountability is about.

It is important to note that in the relationship between an actor and a structural forum, the three phases of the accountability process take place again and again as the accountability process has a cyclic

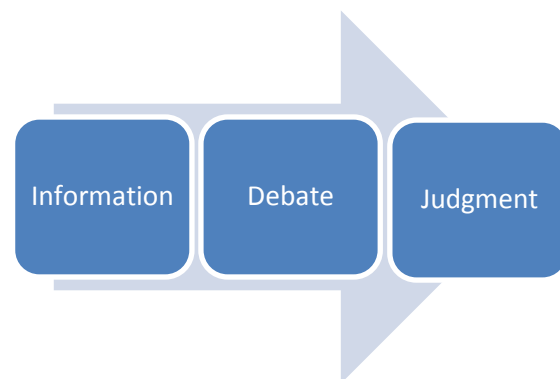


Figure 1: the traditional accountability process



nature. Moreover, in order to analyze the full impact of the accountability process, one could hypothesize that these three phases do not give us a complete picture.

First of all, while the information phase is the start of the interaction between actor and forum, an actor might already anticipate the opinion and possible actions of the forum when making decisions. In this anticipation phase, an actor might well change its plans because of some known opinions of the forum, or rather because it really does not know what to expect of the forum and wants to be prepared for every type of critique (a phenomenon called preemptive self-criticism which was found by Tetlock, Skitka & Boettger (1989)). This article of Tetlock et al. (1989) is just one of many examples from social psychology in which the fact that an anticipation phase is part of the accountability process is reflected in the experiments being conducted and the definitions of accountability that are used. In an article in which they review multiple of these experiments, Lerner & Tetlock (1999, p. 255) use as definition for instance: “accountability refers to the implicit or explicit *expectation that one may be called on to justify one’s beliefs, feelings, and actions to others*” (emphasis added, RS).

Next to an anticipation phase at the start of the cyclic process, an implementation phase could be added before the start of a new round of accountability. While the process now ends with the judgment of the forum, the real influence of the forum will only show later. The extent to which the forum has really made a difference depends on the implementation. It is based on this implementation that a new round of accountability will start, starting by the actor anticipating the views of the forum. These additions result in a new model of the accountability process that has been captured graphically in the figure above.

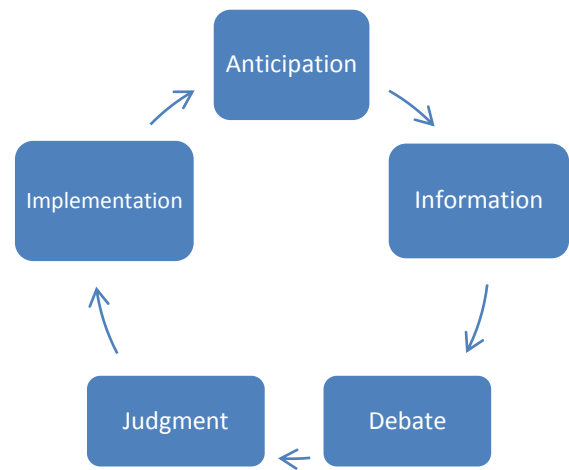


Figure 2: the cyclic accountability process

## 2.2 Different perspectives on public accountability

Bovens et al. (2008) argue that for a specific accountability relationship, an answer to the question whether it is effective, can only be formed when one comes to a consensus as to what the goal of the specific process is in the first place. Therefore, they have developed a typology with three perspectives on public accountability, which all relate to different desired results of the process.

- Democratic perspective: this perspective is based on a classical principal-agent view of government. People pay taxes and elect representatives, so government officials need to show what they do on behalf of their principals. With regard to (semi-)public organizations, this means that a forum with representatives of the people should be able to monitor the behavior of the organization and should be able to make sure that it acts in accordance with the preferences of the people.
- Constitutional perspective: this perspective is based on the idea that checks and balances are needed in order to prevent power concentration and abuse of power. Institutions such as forums in (semi-)public organizations are needed to exercise this role, next to for instance parliament and the voter himself.

- Learning perspective: seen from this final perspective the main aim of accountability processes in (semi-)public organizations is making sure that organizations remain effective and efficient. An accountability process should result in new views and judgments, which should urge an actor to evaluate its actions. Moreover, because the accountability process is public, other actors are provided with learning opportunities as well. While (semi-)public organizations might become caught in their own logic, accountability forums should make sure that they “focus consistently on achieving desirable societal outcomes” (Bovens et al., 2008, p. 232).

According to Bovens et al. (2008, p. 233) the criteria for assessing an accountability relationship differ from one perspective to the others: “What is considered beneficial from one perspective, may very well be judged detrimental from another perspective”. When assessing a particular accountability relationship, the verdict thus depends “on the relative weight one chooses to assign to each of the three perspectives” (Bovens et al., 2008, p. 237). In line with this idea, Greiling (2010) develops two accountability models of which one is more in line with the democratic and constitutional perspective on public accountability, and one more in line with the learning perspective. When she looks at the contrast between the models, she argues that it is clear “that the two models of accountability cannot be combined in a one size fits all accountability system” (Greiling, 2010, p. 27).

The perspective with which one looks at accountability mechanisms is thus decisive for the quality criteria that one uses. Apparently there are certain assumptions about how a relationship should be organized to ensure democratic accountability and how a relationship should be organized to stimulate learning. In this thesis, I will look at accountability relationships from this final perspective. However, making sure that an accountability process results in learning is certainly not unproblematic. Behn (2001) for instance argues that accountability focuses on three aspects: fairness, finance, and performance. He states that monitoring the first two results in rules which prohibit enhancing the latter aspect: rigid regulations on keeping the accounts and treating everyone equal reduce the incentives for innovative actions. In this light it is unfortunate that forums are much more likely to choose for being hard controllers on fairness and finance, as these are relatively easy to monitor and a clear set of rules is available to judge the actions of an actor. This creates an incentive for the actor to focus on these two aspects in the accountability process, which makes it less likely that the actor and forum will come to a reflective discussion in which the actor learns about ways to enhance performance.

### 2.3 How to stimulate learning?

The problematic nature of the learning perspective is reflected in the academic debate on the way accountability processes should be organized to enhance learning. This debate is especially lively in two sets of literature: that on public accountability and that on corporate governance. In both debates there seems to be one key dimension that divides scholars: should accountability relations be based on trust or on control? The social psychological set of literature is not that divided, but contains a number of interesting experiments studying the effect different factors have on an actor’s behavior during the accountability process. In this paragraph the ideas of different scholars with regard to the factors that stimulate or hinder learning are explained per phase of the accountability process. At the end some factors that deal with the accountability process in general are described.

### *2.3.1 Anticipation phase*

It are mainly studies from social psychology that focus on the way people act when they anticipate accountability processes. In these experiments, respondents are told that they will be held accountable for their actions, but the exact nature of the anticipated accountability process is manipulated in order to find out how this effects people's actions. Some of these experiments are focused at learning. A good example is a study by Tetlock, Skitka & Boettger (1989). Their results show that a respondent that does not know the view of the forum before making a decision will initiate a more thorough decision-making process: "These subjects appeared to engage in preemptive self-criticism in which they tried to anticipate the various objections that potential critics could raise to the positions that they were about to take" (Tetlock et al., 1989, p. 638). However, in this case it does matter whether the respondent first takes a stance on the issue, before thinking about his motivation. If respondents were asked to commit themselves to a view first, they "were concerned with self-justification—with thinking of as many reasons as they could for why they were right and potential critics were wrong" (Tetlock et al., 1989, p. 638). Tetlock (2002, p. 455) believes that self-justification is especially likely when people who are held accountable for earlier statements fear that their competency is questioned and believe they might be able to give their earlier statements a positive spin by defending them.

An experiment of Green, Visser & Tetlock (2000) shows that actors will not only act more self-critical when they do not know what the view of the forum is, but also when they know that there are different views within the forum. In an experiment, Green et al. (2000) manipulated both the extent to which the forum had diverging views and the quality of the arguments a respondent got to see. Based on the results (2000, p. 1386), it became clear that respondents that believed they would be held accountable by a forum with conflicting views and that got to read strong arguments for both sides, showed most integrative complexity. Moreover, Green et al. (2000, p. 1388) conclude that this was the mindful kind of complexity, in which people also look at the quality of the different arguments.

### *2.3.2 Information phase*

In his 2007 PhD-thesis on horizontal accountability relationships, Schillemans states that measuring learning itself is rather difficult (one cannot observe it and the process of learning can take a long time). As he does want to find out whether learning takes place, Schillemans (2007, p. 97) chooses to make a list of "six impulses for quality enhancement" to find out to what extent different accountability mechanisms stimulate learning. With regard to the information phase, Schillemans (2007, p. 95) argues that an actor is more likely to learn when a forum requests new information or when the actor once again reflects on already available information.

In his analysis of the accountability processes in non-profits, Ebrahim (2005, p. 66) argues that we need to reconnect accountability and organizational learning, as "organizations that conduct evaluations do not necessarily know how to use their findings to change behavior". Based on different insights, he formulates 7 propositions about how accountability and learning can indeed be connected in the case of high upward accountability. One of these propositions is interesting for the information phase. Ebrahim (2005, p. 78-79) assumes that information systems should be flexible rather than elaborate. Forums

often want elaborate, formally documented and highly technical information systems, while Ebrahim believes that organizations can learn more from simpler systems that are tailored to the organization. The question whether an accountability relationship should be based on trust or control first comes to the fore in the information phase as well. Greiling (2010) argues that there actually are two models of accountability: a control model (in line with agency theory) and a learning model (in line with stewardship theory). The control model stems from the assumption that executives will misuse their freedom if they are not supervised in a proper manner. In such a model, a forum needs to have powers and sanctions in order to keep an actor under control. The learning model on the other hand does not focus on sanctioning wrongdoings, but rather on reflecting on the performance of an organization in order to improve the service delivery of an organization. According to Greiling (2010, p. 26-27), it is more likely that actors frustrate the supply of information in a control model, which diminishes the chance that learning takes place in the accountability process. In a learning model on the other hand, actors that are approached in a cooperative and trustful manner, will be less likely to frustrate the supply of information.

### *2.3.3 Debate phase*

The literature on public accountability also offers some interesting insights on the debate phase. First of all, Ebrahim (2005, p. 79-80) argues that forums often focus on short-term targets during accountability processes. In his view, there would be more chance of learning if the organization makes sure that the accountability process is focused on long-term organizational goals.

In line with the choice between trust and control described above, Broers & Van Montfort (2009) focus specifically on the choice supervisory boards in public organizations have to make: do they act in a more formal and supervising manner, or in a more informal and advisory manner? Broers & Van Montfort (2009, p. 153) argue that it is mostly in the advisory role, which goes together with a more involved and intimate relationship with an executive board, that supervisory boards can contribute to the learning capacity of an organization. When a supervisory board takes on such a role, executives will execute a more thorough decision-making process before asking the opinion of the supervisory board.

In one of the six impulses presented in his PhD-thesis (2007, p. 97), Schillemans seems to argue that the balance should rather tip more to the side of control. He uses the idea of a moderate level of conflict: while an open discussion is positive, the actor will be more likely to do something with the remarks of the forum if he perceives a certain threat level. In his results section, Schillemans (2007, p. 157) argues that in the case of supervisory boards, he also gets the impression that those supervisory boards with sanctioning powers have a bigger impact than those that do not have these kinds of powers. Another factor that could contribute to more learning in the debate phase has to do with the focus of the debate. Schillemans (2007, p. 95) argues that the dialogue between actor and forum should be focused on reflection as this results in more useful feedback from a forum.

Another factor related to the content of the debate comes from social psychologists Doney & Armstrong (1996), who conducted a survey among organizational buyers about how they reached a particular decision and to what extent they were held accountable for their decision. The results (p. 63) showed that when buyers are held accountable for the way they reached their decision (instead of merely the

result of their decision), this has a significant positive effect on the thoroughness with which they analyze the information before making a decision.

#### *2.3.4 Judgment phase*

There are not many ideas on how learning could be enhanced in the judgment phase. Only one of the impulses for quality enhancement formulated by Schillemans (2007, p. 95-96) deals with this phase. Schillemans argues that the debate phase should lead to a clear list of lessons in the judgment/feedback of the forum (p. 95-96). These lessons should be concrete and useful for the organization: the executive should be confronted with a clear line of action that he could take.

#### *2.3.5 Implementation phase*

As the implementation phase is usually not mentioned as such in the public accountability literature, there are not many ideas on the factors that enhance learning in this phase. However, as we have seen before in the argument of Schillemans on a moderate level of conflict, the attitude of a forum in the debate phase might also influence the actions of the actor later on. In his book on performance measurement, De Bruijn (2006) argues that one of the possible positive effects of performance measurement is that it leads to learning (p. 20-21). By comparing the performance of different organizations or different departments within an organization, organizations can become more aware of problems and best practices. However, such feedback alone might not be enough. In order to stimulate an actor to really take action, a moderate level of sanctions is needed (De Bruijn, 2006, p. 51). Nevertheless, De Bruijn argues that one needs to be aware of the fact that too high sanctions can lead to strategic behavior by the organization, which diminishes the effects of the accountability process.

#### *2.3.6 General process*

Apart from the ideas about the different phases, there are some more overarching ideas on how learning can be stimulated. An example of this comes from a literature review of various accountability studies by Lerner & Tetlock (1999). Here they (1999, p. 258) argue that “people should respond positively to accountability demands from authorities that are perceived as legitimate”. When a forum is perceived to be an illegitimate supervisor on the other hand, this can lead to a decline in intrinsic motivation and result in actors who respond “by asserting their own views all the more vigorously” (1999, p. 258).

Another general remark comes from the earlier mentioned study on accountability processes in non-profits by Ebrahim (2005). He argues (p. 75) that “organizational learning is more likely if error is embraced as opportunity and the threat of sanction is minimized.” He stresses that errors should not be sanctioned as this can result in very quick fixes of fundamental problems or people that hide problems. Errors should rather be embraced by the organization as an opportunity for learning.

Schillemans (2007) introduces two insights that have to do with the relation between different accountability processes with a similar actor. He argues (2007, p. 96) that a forum has a more positive effect when it does not provide lessons that are already provided by other forums. Moreover,

Schillemans (2007, p. 96-97) warns for the danger of an accountability overload. When there are too many forums, this could lead to defensive behavior by the actor and higher costs of the accountability process.

Apart from the ideas from public accountability and social psychology, the corporate governance literature provides a number of interesting insights on accountability processes in general as well. A number of articles focus on the effect of board structure on performance by asking the question why certain models lead to better performance than others. These studies are usually tied to the number of outside/independent directors. In line with agency theory, the idea is that independent directors are better able to monitor the actions of the agent, and therefore prevent self-interested behavior (Nicholson & Kiel, 2007, pp. 587-588). While the official definition of independent directors classifies directors as independent when they have no familiar or financial relation with the CEO or the firm, Hwang & Kim (2009) argue that we can even go a step further. The results of their study show that social closeness (e.g. whether the director and CEO have the same alma mater or come from the same town) also impacts the monitoring capacity of the board. They conclude that socially independent boards are for instance more likely to cut the pay of an executive when the company performs worse and are more aware of earnings manipulations (Hwang & Kim, 2009, p. 154-155).

Boyd (1995, p. 303) makes a similar argument in relation to CEO duality (the term for a situation in which the CEO is also chairing the board of directors). He argues that according to agency theory, CEO duality impacts the control of the board negatively, with a negative effect on performance as a result.

On the other hand Nicholson & Kiel (2007, pp. 588) argue that from the perspective of stewardship theory, inside directors should have a more intimate relationship with the organization as this results in better access to information. Better information means that higher levels of inside directorship should lead to higher quality decision-making and higher performance. A similar argument with regard to the social ties between board members and the CEO is made by Westphal (1999, p. 8). He argues that whereas the traditional agency-based “independent board model” expects social ties to decrease monitoring capacity, “the collaborative board model” argues that social ties increase the likelihood of a CEO consulting his board members and the latter responding to this question. The empirical data of Westphal (1999, p. 16) indeed show that social ties between CEO and directors enhance advice and counsel interactions, which has a positive impact on firm performance.

Although not directly related to learning, there are different ideas about the consequences of CEO duality as well. Boyd (1995, p. 304) argues that from the view of stewardship theory, CEO duality is not believed to be a problem. In line with the stewardship idea that managers will act in the interest of the company, CEO duality would “facilitate effective action by the CEO, and consequently lead to higher performance” (Boyd, 1995, p. 304).

## 2.4 Beyond the theoretical discussion

The previous paragraph has shown many assumptions concerning the factors that stimulate learning in accountability processes. In appendix 4, I have made an overview of these different factors per phase in the accountability process. In general, the factors seem to focus at three different aspects of the accountability process:

- The formal/fixed aspect. Assumptions about how many accountability relationships there are, what sanctioning powers the forum has and how information for the forum is gathered have to do with this aspect. The assumptions deal with formal regulations or the way things are usually done in organizations.
- The relational aspect. Assumptions about whether the relationship is based on trust or control, whether the supervisors are independent, whether the actors believe the forum to be legitimate and how the actors anticipate the forum's actions fall in to this category. All assumptions have to do with the way the actor and the forum relate to one another.
- The content aspect. Assumptions about whether the discussions focus on controlling what has happened or reflecting on what is still to come and whether the forum comes up with clear feedback belong to this category. These assumptions deal with the content of the discussion between actor and forum.

Although a lot of theoretical and experimental studies have focused at these aspects, surprisingly little research has systematically empirically studied to what extent these aspects and the assumptions matter in real public accountability processes. Greiling (2010, p. 29) argues for instance that she has identified various reasons for why a board might be reluctant to disclose information, "(...) but the theoretical reasoning does not provide us with an evidence of the likeliness of each factor. A clearer picture requires empirical research." Biela & Papadopoulos (2010, p. 4) argue that accountability studies are in general mostly theoretical or conceptual: "Surprisingly however, very few scholars have attempted to assess the topic of accountability empirically". Biela & Papadopoulos (2010, p. 4) explain that one of the very few empirical studies in which multiple cases of accountability are compared is the one by Schillemans (2007). However, as explained above, Schillemans (2007, p. 94) explains that measuring learning directly is rather difficult and he thus focuses on studying whether the so-called "impulses for quality enhancement" are present in different accountability relationships.

In conclusion, there is a great number of ideas on how to enhance learning in accountability relationships, but little empirical work that tests these assumptions. As a result, we do for instance not know whether the three aspects described above are indeed the most important aspects that determine learning outcomes. Moreover, as measuring learning is hard, there is no study which shows what and when actors actually learn in public accountability processes. This is rather strange: how can you establish which factors lead to more learning, when the question what is being learned is still unanswered? As this is important to establish, the next chapter systematically elaborates on different ways in which learning in accountability processes might be studied.

### 3. Measuring learning

How can you measure whether and what an actor learns from accountability processes? In order to answer this question I will first formulate an answer to the question who is supposed to learn, by contrasting the views on organizational learning and individual learning. After motivating my choice for the latter, I will give an overview of the different ideas on measuring this type of learning and discuss the usefulness of the different techniques for this study. Finally, I will come to a definition of what individual learning in accountability processes is and will organize some first theoretical thoughts on what and when members of an actor might learn during an accountability process.

#### 3.1 Who learns?

In Schillemans' (2007) analysis of the impact of different forums, it remains vague who should exactly learn. He argues that "In the cybernetic perspective on accountability, the chief purpose is to stimulate governments, agencies and individual officials to improve their conduct and performance" (p. 339). Looking at the literature on learning and reflecting on the accountability relation between management and supervisory boards, one could hypothesize that the accountability process can stimulate both individual learning (in relation to a working environment often referred to as workplace learning) and organizational learning.

Organizational learning is a widely discussed concept in academic literature and can be defined as "the process of acquiring, distributing, integrating, and creating information and knowledge among organizational members" (Wang & Ellinger, 2010, p. 88). Although organizational learning is thus happening among organizational members, it is more than this: "though individual learning is important to organizations, organizational learning is not simply the sum of each member's learning" (Fiol & Lyles, 1985, p. 804). It appears there are certain mechanisms and factors in an organization which make that individuals in the organization will be better capable of improving and sharing their knowledge (Wang & Ellinger, 2010, p. 89). An example of this can be found in Senge's (1990, p. 10) book on the five disciplines of organizational learning, in which he argues that one of the disciplines is team learning: "the discipline of team learning starts with 'dialogue', the capacity of members of a team to suspend assumptions and enter into a genuine 'thinking together'." According to Senge (1990), true team learning allows individuals to learn faster than they would have done individually. In this perspective, the forum of an accountability process might well contribute to the organizational learning capacity by stimulating dialogue.

A possible reason for focusing on individual learning instead, is that it is not the complete organization that takes part in the dialogue with the forum. Usually only the executive board deliberates with the forum. As a result, one could argue that the lessons that are generated by the forum should first of all lead to learning by the managers, before they could lead to learning in the rest of the organization. This argument is similar to the one made by Barrette, Lemyre, Corneil & Beauregard (2007). They argue that "organizational learning only occurs when the organization's individual members learn" (p. 335). As a result, they use individual learning as the unit of analysis for their study. In Dodgson's (1993) literature review of organizational learning, the relationship between individuals and the organization is addressed



as well. He argues that “although learning is based on individuals in the workforce, firms can learn *in toto*. While emphasizing the role of human agency in learning, corporate and group culture is influenced by individual learning and can assist the direction and use of that learning.” (p. 377). He furthermore underlines this connection between individual and organizational learning by arguing that “individuals are the primary learning entity in firms, and it is individuals which create organizational forms that enables learning in ways which facilitate organizational transformation” (p. 377-378).

In this thesis, I choose for individuals as the unit of analysis. There are three different reasons for this choice. Firstly, although (as we will see in the rest of this chapter) individual learning is hard to measure, organizational learning might be even harder to measure. While a lot has been written about the importance of organizational learning and factors that can contribute to it, “there is limited instrumentation available that measures organizational learning processes” (Wang & Ellinger, 2010, p. 91). A second and more important reason for focusing on individual learning is that the characteristics of a particular accountability process are more directly related to the individual learning activities of the actor. While an accountability process might be one of the many factors influencing organizational learning, it is directly related to the extent to which members of the actor experience learning during that process. Thirdly, the individuals in public accountability processes are the managers of an organization. Because of their position at the top of the organization, they are capable of ensuring that the organization as a whole learns from their experiences.

### 3.2 Measuring individual learning

Measures of individual learning can be found in different academic disciplines. In this paragraph I will address the literature from social psychology, the literature from educational psychology and the recently increasing amount of literature on workplace learning.

#### 3.2.1 Social psychological literature

In his social-psychological studies (Tetlock et al., 1989; Green, Visser & Tetlock, 2000), Tetlock analyses the way people respond to different accountability mechanisms. He measures the reflexivity of people’s response using integrative complexity coding. The opinions of respondents in the experiment are coded based on differentiation (the extent to which the respondent looks at different dimensions of the problem) and integration (the extent to which the respondent manages to combine these different dimensions). These scores are used as an indicator for the extent to which people act in a self-critical manner (which increases the likelihood of learning) or a defensive manner (reducing the likelihood of learning).

In a study reviewing the use of integrative complexity coding, Suedfeld (2010, p. 1669) argues that since the introduction of the measure by Tetlock, its popularity has risen in recent years. According to Suedfeld (2010, p. 1671) a crucial aspect of the coding system is that it does not look at the content of people’s opinions, but rather at the structure. The coding system is usually used from the perspective of the cognitive manager model (Suedfeld, 2010, p. 1675), which argues that a person decides on the level of complexity with which he reflects on a particular issue. There is no level of integrative complexity (IC) which is good by definition, but it rather depends on the issue at hand. A high level of IC for a simple

decision can be a waste of time and energy, while a low level of IC for a complex decision might mean that the final decision is not the best one possible.

### *3.2.2 Educational psychology literature*

A field in which individual learning has been operationalized many times is of course educational psychology. Ordinary educational assessments at the end of a course are a tool that is often used to measure learning in this field (see Van de Boom et al. (2007), Smits et al. (2008), Lee & Loeb (2000)). It is however unrealistic to study what and when executives learn in real-life accountability processes with such assessments.

A first study that seems to be more relevant for this thesis is the study of Trigwell & Prosser (1991). While assessing the effect of students' approaches to learning and their perception of the learning environment on learning outcomes, they used not only test results but also a qualitative indicator of learning outcomes (Trigwell & Prosser, 1991, p. 255). For the latter, they let all the students fill in an open question about what they thought the lecturer had wanted them to learn. The answers of the students were analyzed and judged based on a taxonomy which indicates the quality of learning (whether students connect different pieces and give a holistic view of the areas of study or just list some areas of study).

A second interesting study is the one of Delva et al. (2000) in which the effect of problem-based learning on students learning strategies and outcomes is assessed. Learning outcomes are again measured by the students' scores on examinations (Delva et al., 2000, p. 173). However, the effect of learning strategies was addressed by a questionnaire with items on different strategies which were derived from interviews and focus groups with a small group of students. Learning strategies were for instance "using library resources" and "participating in class" (p. 170).

A third interesting study also focuses on learning activities next to learning outcomes and measures both in a qualitative way. This study (Bakkenes et al., 2010) does not focus on learning by students, but rather on understanding how teachers learn. Bakkenes et al. (2010, p. 537) asked a sample of teachers to write a report about one learning experience every six weeks during one year. For each experience they had to answer a set of questions like how they had learned, what they had learned, what had caused them to learn and who had been involved in the learning process. A content-analysis of all these fragments was made, resulting in a typology of six different learning activities of teachers (of which the most important were experimenting and considering own practice) and four different learning outcomes. A quantitative analysis followed to explore relationships between learning activities, learning outcomes and the learning environment of the teacher.

### *3.2.3 Workplace learning literature*

While the vast amount of pedagogical literature focuses on children, the idea of workplace learning is based on the concept of adult learning (Wang & Ellinger, 2010, p. 88). Van Woerkom & Poell (2010) explain that while academics used to address the possibility of employees to learn via courses or at school, the idea that learning at the workplace was important as well was rediscovered during the 1980s. In their book, they try to give an overview of the state of the art knowledge on workplace learning, and

also address the issue of measuring it. Berings, Van Veldhoven & Poell (2010, p. 72) argue that the empirical studies on workplace learning can be distinguished in those measuring learning outcomes and those measuring learning activities. Here, I will describe the use of both measurement types.

### 3.2.3.1 Workplace learning outcomes

The main argument for measuring outcomes rather than activities is that we are more capable of measuring these than we are of measuring active learning: "Active learning is a theoretical construct that cannot be observed directly; it must be inferred from its outcomes" (Taris & Kompier, 2005, p. 134). In different studies, a broad range of outcome measures has been used.

Holman & Wall (2002, p. 284) use skill utilization ("the extent to which employees perceive that their job provides the opportunity for skill use and skill development") and self-efficacy ("an individual's belief regarding the likelihood that a particular course of action or behavior can be carried out") as learning outcomes. They argue that previous work has indicated that "increases in the use and development of knowledge and skill resulting from the learning process" are positively connected to these two outcome measures, making them good indicators of learning (Holman & Wall, 2002, p. 284). Both skill utilization and self-efficacy were measured using several survey items.

Parker & Sprigg (1999) use self-efficacy as well, but add two more learning outcomes. Perceived mastery ("an employee's belief that he or she can control or act on job demands that occur" (p. 928)) and production ownership ("the breadth and proactivity of an employee's role orientation" (p. 928)) should also indicate whether learning has taken place and were measured using several survey items as well.

Taris et al. (2003) try to give an overview of the different learning outcome variables used in academic research. They argue (p. 4) that variables like efficacy and mastery, as described above, seem to be appropriate measures for the outcomes of learning. They seem more fit than outcome measures like job satisfaction and job involvement/commitment, of which the construct validity is low according to Taris et al. (2003, p. 5).

### 3.2.3.2 Workplace learning activities

Multiple scholars have however argued that measuring only outcomes is not an optimal way of finding out whether people have learned at work. At the end of their study with outcome measures, Holman & Wall (2002, p. 298) argue that further research should measure the learning process more directly. A similar argument is made by Taris & Kompier (2005, p. 142) when they argue that "much evidence for the active learning hypothesis draws heavily on relatively distant, a-specific outcomes of learning behavior (e.g. self-efficacy, job satisfaction and commitment) rather than on measures of such behavior itself".

As a result, different scholars have recently tried to construct these measures of workplace learning activities. In her PhD-thesis, Berings (2007) tries to develop a measure of workplace learning activities and learning content of nurses. Berings (2007, p. 83) first observed the nurses in order to be able to make learning processes more explicit during the following interviews. Then she interviewed the nurses about what they learn (learning content) and how they learn (learning activities) while performing their job. After analyzing these interviews from a grounded theory perspective and validating the content by interviewing supervisors and educators, Berings came to a typology of learning content (p. 91) and six different learning activities (p. 93). In the survey she developed based on this typology, nurses could

indicate to what extent they for instance improved their technical skills or developed their supporting skills during one of these activities (p. 129).

The study of Wang & Ellinger (2010) in which they measure to what extent employees and the organization acquire information, is a second example of a study addressing workplace learning activities. Based on theories about the different ways individuals can acquire information, Wang & Ellinger (2010, p. 95) developed items representing nine different dimensions of information gathering, which were tested on a sample of employees from the high-technology sector in Taiwan. The dimensions that were measured were for instance the extent to which employees searched for external information, the extent to which they acquire information as a result of their mistakes and (possibly most interesting in this study) the extent to which they acquire information as a result of internal critical reflection (measured by items like “I engage in dialogues with my colleagues at work to help me reflect” (Wang & Ellinger, p. 97)).

A final interesting method is the one used by Bauer & Mulder (2010) in which they try to measure the extent to which employees learn from errors. In their view (p. 115), such a measurement should be related to concrete experiences of respondents, as it would be impossible for them to generalize about their response to completely different kind of errors. Because of this, Bauer & Mulder (2010, p. 115) conclude that a Critical Incident Technique (CIT) and a vignette study are the most appropriate techniques. In their pilot study, Bauer & Mulder (2010) tested both techniques by either letting people first note down their critical incident or reading a vignette, before filling in a questionnaire about their reaction to the situation. This questionnaire focused at six factors: the chance for learning, covering up errors, trust, non-punitive orientation, cause analysis and new strategy (2010, p. 118). Several of these factors seem interesting in light of this study. First of all the items measuring whether people would react by analyzing the cause of the error together with their colleagues and developing new strategies to prevent the fault from happening again. The measurement for covering up errors, which Bauer & Mulder (2010) derive from a study of Rybowski et al. (1999) seems interesting as well. This scale contains items like “it is disadvantageous to make one’s mistakes public” (Rybowski et al., 1999, p. 547). A second interesting scale is the one on the extent to which people perceive it is safe to admit an error. This scale was derived from articles by Van Dyck et al. (2005, p. 1240) and Tjosvold et al. (2004, p. 1231-1232) and contains items like “When people make an error, they can ask others for advice on how to continue.”

#### *3.2.4 Choosing an approach*

Based on this brief overview of the different techniques for measuring learning, conclusions can be drawn about the kind of operationalization that would fit my thesis. First of all, the idea of integrative complexity coding is not useful here, as it does not result in knowledge on what and when members of the actor learn during the accountability process. Secondly, assessments to measure learning outcomes as used in the literature on educational psychology and workplace learning seem unfit. It is clear that using an assessment to measure learning outcomes as in educational psychology is hard to imagine when studying real accountability processes. The measures of learning outcomes (e.g. mastery and self-efficacy) used in most studies on workplace learning seem unfit as these are general personal

characteristics which are influenced by a lot of factors besides the particular accountability relationship studied here.

Techniques to measure learning activities and learning content seem more applicable and interesting in light of my thesis. In that sense, the studies of Berings (2007), Bakkenes et al. (2010) and Bauer & Mulder (2010) seem most promising. However, two of these studies also have a significant disadvantage. Both the study of Bakkenes et al. (2010) and the Critical Incident Technique used in Bauer & Mulder (2010) analyze learning activities and learning content based solely on self-reported experiences. As Eraut (2004, p. 249) argues, such studies often focus on atypical incidents instead of common practice. He believes that you will only find explicit learning activities (learning activities experienced as such by the respondent), while implicit learning is just as important in workplace learning. The technique Berings (2007) uses to develop a typology of learning activities and learning outcomes does not have this disadvantage. Because she first observes practitioners, she does have specific situations to refer to when interviewing them later, making her able to find learning activities that respondents would not come up with themselves. Moreover, the fact that she interviews respondents instead of letting them report their learning activities or reactions to errors themselves, makes her more capable of making the respondents think harder about learning activities they would not come up with immediately. Concluding, I will base my research design on the technique of Berings (2007), as this seems to be the most suited for making a valid overview of the learning content and different learning activities of actors in public accountability processes.

### 3.3 A starting framework

As stated above, so far there has been little empirical research into public accountability processes, let alone the learning effects of these processes. As it is however useful to have some idea of what and when actors learn during an accountability process before starting to study this empirically, this paragraph will draw on insights on learning from different disciplines. This will result in a framework which will function as a starting point for both data collection (e.g. when formulating interview questions) and analysis (e.g. when coding the interviews). Based on what I find, I might have to completely alter all categories I will describe here, or rather specify them more and more.

#### 3.3.1 *Defining learning in accountability relationships*

In order to develop a framework on different kinds of learning content and learning moments, I first turn to the definitions of workplace learning that can be found in the literature. In this light, the definition of Berings (2007, p. 54) is interesting: “On-the-job learning is viewed as implicit or explicit mental and/or overt activities and processes, performed in the context of work, leading to relatively permanent changes in knowledge, attitudes or skills.” Before focusing on the final words of this definition that describe what changes as a result of learning, I first want to focus on five other words in the definition: ‘leading to relatively permanent changes’. The idea of a relatively permanent change has been used in the literature on learning for a long time. Kimble already argues in 1961 (p. 2) that “there has always been general agreement among authorities on the subject that learning refers to a more or less permanent change in behavior which occurs as a result of practice.” The concept of ‘relatively

permanent changes' is important for my empirical work as it demarcates the boundaries of learning. For me to classify an activity or process within an accountability relationship as learning, it must have led to some kind of change. When I project this on my own learning process in the contact with my thesis supervisor, this means that when he comes up with information that I already have or an idea that I already support, no learning has taken place. Moreover, when he comes up with information that is new to me, but that I do not find interesting and forget immediately, no learning has taken place either. However, when he comes up with information or an idea that is new to me and which inspires me to search and read a new book or change something in my theoretical framework, learning has taken place. Although this part of the definition thus seems useful, two other parts do need change. First of all the words 'performed in the context of work'. Whereas Berings (2007) studied on-the-job learning, my thesis focuses at learning in accountability processes. As a result, this part of the definition is changed into 'performed in the context of an accountability relationship'.

Secondly, in order to find out what people learned, Berings (2007, p. 83) asked respondents what knowledge, skills or attitudes they think are needed to perform their tasks well and how they had or wanted to obtain these. As will be further explained in the chapter on methodology, my empirical work focuses on executives of agencies and semi-public organizations rather than nurses. It is questionable whether it is likely that these executives also learn when it comes to attitude. The executives I will study usually have a great deal of working experience and have presumably already developed their own view of how they should act. Moreover, it is hard to find out to what extent such a change in attitude is directly related to the accountability process. Therefore, I will not include attitude as a potential aspect of learning content in my provisional framework. Instead, I do want to add an aspect which is not directly studied by Berings (2007), but of which it seems likely that it is changed by the accountability process. This aspect is the view/opinion of the executive. Discussions about what an organization should focus on or spent its money on are present in every accountability process. A forum might have different ideas on what the organization should achieve and how it should achieve this, and these ideas might lead to permanent change in the view/opinion of the executive.

Combined, these changes lead to the following definition: *learning is viewed as implicit or explicit mental and/or overt activities and processes, performed in the context of an accountability process, leading to relatively permanent changes in knowledge, skills or opinions.*

### 3.3.2 Learning content

As stated in the definition of learning, we can expect changes in knowledge, skills and opinions. Firstly, the accountability process can result in more knowledge/understanding of what is happening in the organization and in the environment of the organization. I add the term understanding (which is also described by Eraut (2004, p. 265) as one of the eight categories of learning content) as this term in my view explains that gaining knowledge is not only about individual facts, but also about getting a greater feel for what is happening in specific contexts.

Secondly, an executive might learn to improve his skills during the accountability process. Although there are many skills one could think of, examples are that the actor becomes more capable in dealing with accountability pressures, gets insights about how he can more effectively steer the organization or learns how he can improve the way he approaches complex problems.

For the third aspect, opinions, I also want to look at the character of the issues that these opinions are about. An often used distinction in management literature is that between strategic and non-strategic issues (often called tactical and operational issues). Haberberg & Rieple (2008, p. 47) explain that we talk about strategic issues when one or more of three conditions are present:

- the issue is that important that it influences a large part of the organization and the interaction with those around the organization;
- the issue does not only have an impact on the short term, but is directive for the development of the organization over a longer time span;
- the issue revolves around the commitment of large amounts of resources (for example time and money) and thus requires long term commitment for a specific choice.

In my analysis, I will use these criteria to distinguish strategic issues from other issues, for which I will use the term operational issues.

Three categories of learning content	Subcategories
1. Knowledge/understanding	- Internal developments - External developments
2. Skills	- Dealing with accountability - Other managerial skills
3. Views/opinion	- Strategic learning - Operational learning

**Table 1: starting framework of learning contents**

The table above offers an overview which shows that I will focus on the extent to which an executive's knowledge, skills and views are altered by the accountability process. With regard to knowledge/understanding, I choose for a subdivision that separates a better understanding of what is happening in the organization from a better understanding of what is happening outside of the organization. An executive of a hospital could for instance be informed about the way some of his doctors treat clients or about what risks are present in a long term financial plan. On the other hand he could be informed about what other organizations are doing, how other organizations are dealing with specific problems, or what changes in government policy can be expected.

With regard to skills I have chosen to distinguish an increased capability to deal with accountability from other managerial skills. I make this distinction because it seems quite natural that one learns to deal with accountability pressures by being held accountable, just as one gets better at driving by driving a lot. The notion that learning is not always positive from a normative perspective is mostly reflected in this category. Developing the way one deals with accountability could for instance mean that an executive learns that he can keep some information from the forum or can present information in a different way to make sure the forum approves his actions. It is interesting however to see whether executives also learn other skills, like leading the organization or dealing with complex issues.

Finally, I choose two subcategories that express whether the accountability process results in a change in view or ideas on strategic issues or operational issues. One could imagine that as a result of an accountability process a lamp in the corridor of a hospital is fixed, but also that changes are made to an innovative building project that determines the future of the organization.

An important final note about this framework is that while the different categories seem clearly demarcated now, distinguishing them during the empirical research might be harder. An executive could for instance learn new facts about external developments during the accountability process and change its views about the strategic agenda of the organization as a result.

### 3.3.3 Learning moments

When making a starting framework of different learning moments, the typology of Berings (2007, p. 93) is not really useful. She studied all the activities of nurses, while my focus is purely on learning that occurs during the accountability process. Therefore, I will use the different phases in the accountability process that were described in chapter 1 as framework from which I will analyze learning moments. So far, studies have merely resulted in indications for which phases of the accountability process might result in learning (e.g. Schillemans, 2007, p. 179), but have never empirically addressed the extent to which learning takes place in these phases. In the table below, I describe the different phases again and also reflect on the actions which are taken in these phases that might lead to learning.

Phases in accountability process	Potential learning moments
1. Anticipation	Reflecting on possible views of the forum when making decisions one is later going to be held accountable for.
2. Information	Looking for and writing down information that is demanded by the forum.
3. Debate	Discussing about actions and plans with the members of the forum.
4. Judgment	Receiving the judgment and feedback of the forum.
5. Implementation	Deciding what to do with everything that is said and done during the accountability process.

**Table 2: Starting framework of learning moments**

During my research I will use the different phases as starting point and try to find out in which phases learning mostly takes place. Moreover, I will come to a better view of the exact activities that lead to learning, which should make me capable of being more precise with regard to the terminology used on the right side of the table. This could also lead to a further description of multiple learning moments within one phase of the accountability process.

## 3.4 From theory to practice

The previous two chapters have provided theoretical answers to the questions what, when and why executives learn during public accountability processes. The time has come to find out whether these theoretical ideas are indeed visible in real public accountability processes. In the next two chapters, I will describe how and where I have conducted my empirical study. After that, chapter 6 and 7 will provide the results of this empirical study.



## 4. Methodology

In this chapter I will elaborate on the methodology I have used to find out whether executives learned from accountability processes. I will first pay attention to the more philosophical principals underlying my choice for specific research methods. Then I will explain on what ground the selection of cases took place and which methods of data collection and data analysis I used during my empirical research.

### 4.1 Methodological approach

The literature overview in the previous chapters has indicated that we do not know what and when executive directors learn during accountability processes. An answer to these questions would be relevant in order to get a better understanding of the factors that influence the learning outcomes of accountability processes. The literature discussed in chapter 2 has provided multiple insights on what factors this might be, while the literature on learning discussed in chapter 3 resulted in some first ideas about what and when executive directors might learn during an accountability process. Although the literature has thus provided useful insights, an empirically based overview of the different learning contents and learning moments in public accountability processes has not yet been developed. This means that I will have to create this overview from the bottom up. In my perspective, this can only be done by looking at accountability processes themselves and talking to the people who are involved in these processes. This perspective fits with the ideas that form the basis of the grounded theory approach (Glaser & Strauss, 1967).

The grounded theory approach was first described by Glaser & Strauss in their book *The discovery of grounded theory* (1967). Here they argue that most methodologies in the social sciences focus on the question how one can use data to verify a theory, while the question how one can use data to develop a theory is neglected (Glaser & Strauss, 1967, p. 1-2). They develop a new approach that allows researchers to develop a theory directly from the data they collect by means of constant comparison.

The uniqueness of the grounded theory approach lies mainly in the way the data is systematically collected and analyzed (Boeijs, 2010, p. 8). While the data is collected from different cases, the researcher starts to analyze the data according to a system of constant comparison. The first stages of analysis are mainly focused at exploring the data and the different insights that come from it. As the researcher analyzes more and more cases, his focus shifts to comparing the early insights with those from new cases in order to confirm, reject or deepen the findings of the study. In the end, this process of collecting and analyzing data results in a theory that follows directly from the collected data and explains these and similar cases.

Glaser & Strauss (1967, p. 35) explain that such a theory consists of two parts: “conceptual categories and their conceptual properties” and “hypotheses or generalized relations” among these. As explained in the previous chapters, my focus in this thesis is developing an overview of the learning contents and learning moments that occur during an accountability process, which should allow me to reflect on the way different factors influence these learning outcomes. This means that I will concentrate mainly on developing conceptual categories that reflect different learning contents and learning moments, while I

will also make a start with forming hypotheses on the causal relationships between characteristics of an accountability process and learning outcomes.

To what extent a literature study (as mine in the previous chapters) fits with an empirical study from the grounded theory perspective is debatable. One of its creators (Glaser, 1998, p. 67) has argued that academics using the approach should “not do a literature study in the area and related areas where the research is to be done”. This is a relatively extreme stance however, and in my view the use of literature is certainly not excluded in a grounded theory approach, although several issues need to be taken into account.

In an article on the use of literature in public administration studies, Tummers & Karsten (2012) describe what opportunities and pitfalls the use of literature in grounded theory studies offers. With regard to using literature in the design phase of a grounded theory study, they argue that it provides a researcher with three opportunities, but also entails a possible pitfall. As opportunities, Tummers & Karsten (2012, p. 73-75) mention the fact that using existing literature allows a researcher to identify a knowledge gap, to explain why a research question is theoretically relevant and to “narrow the focus of a research project by providing tentative questions or enhancing conceptual clarity”. The results of the literature overview in the previous chapters as summarized at the start of this section are in line with these opportunities. Moreover, literature will also be used in the next paragraph to narrow the focus of my study with regard to the selection of cases. According to Tummers & Karsten (2012, p. 75-76), using literature in the design phase also has a pitfall: a researcher can overlook important phenomena which are not already described. This could result in the fact that a developed theory might be in line with earlier work, but does not truly represent the important things that are happening in real life. In the design of my topiclists and during the process of data collection I have tried to avoid this pitfall by asking questions that follow theoretical insights, but also leaving enough room for own ideas of respondents that do not necessarily coincide with the notions from the literature described above.

## 4.2 Case selection

Public accountability can take on many different forms. A minister justifying his policy in parliament, an agency publishing its annual report and the board of a semi-public organization discussing with its supervisory board; all these practices are examples of public accountability. It seems fair to assume that the different types of public accountability processes are connected to different learning moments and, especially depending on the actor held accountable and the topic being discussed, a different learning content. Thus, an important question was what level of diversity of accountability relationship was appropriate in this study. Choosing for a number of cases of one specific accountability relationship will result in a thorough understanding of the learning content and moments in this relationship. On the other hand, studying several different accountability relationships might allow me to develop insights which are useful for all these different types of relationships.

#### *4.2.1 Selection of actor*

Keeping in mind the practical limits of a master thesis project and knowing that different types of actors will probably relate to a different learning content, I chose to focus on one specific type of actor: the executive board of semi-public organizations and agencies. The choice for this actor is justified by the fact that a fair share of the empirical literature on public accountability focuses on these boards (see Bovens et al., 2008, p. 235; Schillemans, 2007; Oude Vrielink et al., 2009; multiple chapters in Bovens & Schillemans (eds.), 2009). Moreover, the forums that surround these types of actors often explicitly or implicitly state that their interaction with the actor should lead to learning and performance enhancement (e.g. Inspectie van het Onderwijs, 2011; Brancheorganisaties Zorg, 2010). The fact that there has already been a lot of discussion about how to organize the accountability relationships with these executive boards in order to maximize their usefulness, make them an even more relevant object of study in light of my research aim (Luursema et al., 2003 & Cornforth (ed.), 2003)

#### *4.2.2 Selection of forum*

Having determined that members of the executive board of semi-public organizations and agencies were the actors in my study, the question was which forums I would put focus on. Most executive boards are connected to a great number of forums. As the main goal of this study is to find out what and when executives learn during the public accountability processes with these forums, I decided to focus on those forums of which it is said that they will lead to learning. As explained in chapter 2, some argue learning is more likely when sanctioning powers are present, while others argue that the threat of sanctions needs to be as low as possible. Because of these theoretical insights I chose to study the relationship between the executives and two forums: one with clear sanctioning powers, and another in which the threat of sanctions is low.

With regard to the former, the supervisory boards that are present in a great number of semi-public organizations and agencies are a logical forum to choose. First of all for practical reasons: almost all semi-public organizations have regular contact with their supervisory board which holds considerable powers. However, the choice for supervisory boards is also based on the notion that earlier work of Oude Vrielink et al. (2009, p. 87) has suggested that this type of forum has the most positive impact on the service quality of the organization.

With regard to a more advisory forum with a low threat of sanctions, client councils seem a logical choice. This choice is also based on both practical and theoretical considerations. First of all, client councils are present in more and more semi-public organizations in which they are in regular contact with the executives of the organization (Schillemans, 2009, p. 183). Secondly, the study of Oude Vrielink et al. (2009, p. 87) showed that next to supervisory boards, client councils are regarded as the second most important forum when it comes to quality enhancement.

The choice for comparing two forums was not only the result of theoretical, but also of practical considerations. I assumed that letting respondents compare different forums, would make it easier for them to reflect on the factors that influence the learning outcomes of an accountability process.

#### 4.2.3 Selection of cases

Two questions were important in the selection of cases: how many cases do I need and which organizations will I study? For an answer to the first question, I used the idea of the point of saturation. Boeije (2010, p. 38) argues that saturation occurs when the analysis of new cases does not provide any new insights. In my study this means that while analyzing an accountability relationship between an actor and a forum, I only come across learning moments and learning contents which I had already found in previous cases. The difficulty about the point of saturation is that it is almost impossible to predict how many cases one needs to study before this point is reached (Boeije, 2010, p. 39). A possible way to deal with this is to start analyzing when still collecting data as this allows a researcher to gradually find out whether he reaches saturation (Bruce, 2007, p. 63). Moreover, if one would first collect all the data and only starts analyzing afterwards, one might discover that one has gathered more data than needed or needs to go back to collect data again.

Although it seems impossible to predict the point of saturation beforehand, based on the number of cases Berings (2007) used in a similar design, the available time in a thesis project, and the methods I planned to use (described below), I predicted I would need to study about ten organizations in order to make a solid overview of learning contents and learning moments.

The second important question when selecting the cases was which organizations I would study. Looking at the spectrum of semi-public organizations and agencies, a number of organizations seemed suitable as they have both a more controlling supervisory board and a more advising client council. Dutch hospitals almost all have a supervisory board and a client council. The same is true for other organizations in the welfare sector like home care and youth care organizations. A large share of the Dutch housing agencies has some sort of advisory council of renters next to a board of directors (Schillemans, 2009, p. 183) and most educational organizations have similar forums as well. There are also multiple example of agencies in which supervisory boards and client councils (often formed by representatives of users) are present.

Based on the available theory as described in the previous chapters, there is no direct reason to expect that the different sectors are characterized by completely different learning contents and learning moments. On the one hand, this can be used as motivation to study one or two organizations from each sector. On the other hand, one could also use it as an argument to study organizations from only one sector, as this saves time with regard to preparing the different interviews. I chose a middle road, studying organizations from two sectors: agencies and healthcare organizations. The reason for choosing these two sectors was the fact that I could easily get in contact with several organizations in these sectors.

In the end, I studied the accountability relationships in five agencies and four healthcare organizations. The size of the agencies varies from organizations with a thousand to organizations with several tens of thousands of employees. The smallest care organization has several hundred employees, while the largest has several thousand employees.

### 4.3 Data collection

Per organization I have made use of three different methods of data collection. I will describe the different methods here in the chronological order in which I used them to study the different cases.

- 1 Document study:** I explicitly do not use the term document analysis for this research method as this is tied to more structural methods of analyzing the documents one studies (see Van Thiel, 2007, p. 121). However, what I mean by document study is that I studied the available documents about a specific accountability process before starting with the first interview. In this sense, I used documents more in the way described by Swanborn (2002, p. 92) when he argues that one can study files in an organization (and preferably combine this with interviews) to analyze specific processes or cases. Documents I studied were the information about the accountability processes that could be retrieved from the websites of the organizations, annual reports of the organizations, (when available) reports of earlier studies on the accountability relationships in the organizations and recent newspaper reports on developments in the organization. Studying the available documents was a useful preparation for the first interview as it gave me an initial view of what is generally being discussed in the particular accountability process.
- 2 Background interview:** in order to be well prepared for the observations and the interview with an executive, I first interviewed an executive secretary, the secretary of the forum or a member of the forum in each organization. Doing interviews is a research technique which is often used in case studies (Van Thiel, 2007, p. 106). In my thesis I used semi-structured interviews, rather than open interviews in which only the first question is established in advance. I structured these interviews on forehand with a topiclist, which can be found in appendix 1.  
The aim of the background interviews was twofold. First of all, I wanted to get a better understanding of the role of the two accountability forums in the particular organization: when where they created, how many times do they meet, which topics are discussed? Secondly, as the respondents attend all meetings, I believed they could provide me with some first insights about the lessons that the executives learn during the accountability relationship and the factors that influence these learning outcomes. As argued before, the literature I have read should not make me overlook phenomena on the ground, so I used both open and more theoretically motivated questions (related to the factors described in appendix 4) in the interviews.
- 3 Observations:** Swanborn (2002, p. 98) argues that while it seems logical that observing people's behavior should be research method number one in behavioral sciences, it is used far less often than other methods. In the cases where I got permission to observe one of the meetings of both the supervisory board and the client council, I did not took on a role as participating observer (Swanborn, 2009, p. 102), but rather conducted observations *as a fly on the wall*. While observing, it is important to focus on verbal and non-verbal behavior and to think on forehand about the way you want to document your observations (Swanborn, 2009, p. 103-105). This documentation can happen in a very structured manner. Van Thiel (2007, p. 79) explains that in a deductive study, one could derive certain categories from a theory and only check whether and how many times they occur during an observation. In the case of a more inductive study, like this one, a less structured observation form can be used in which the studied categories are

developed during the observations themselves (Van Thiel, 2007, p. 79). In my study, I started with an observation form that contained some indicators I wanted to pay attention to (see appendix 2) that reflect my interest in both whether and what kind of learning takes place and what factors influence learning outcomes.

- 4 Interview with executive board member: while the document study, first interview and observation were primarily focused at getting a feel for what is happening in a specific accountability relationship, the interviews with a member of the executive board were the key method for data collection in my thesis. Just as the interviews with the executive secretaries, these interviews were semi-structured. A similar basic structure was used in all interviews (see appendix 3), but the exact questions differed somewhat based on the insights I got from the background interview and my observations.

As can be seen in the appendix, the interviews started with an open question about the things the respondent had learned from the last meetings with both the supervisory board and the client council. Starting with an open question is in line with the idea that I should avoid the pitfall of overlooking empirical phenomena which are not in line with earlier theories I read. Originally, I intended to follow up this question by a set of structured questions in which the respondents could indicate to what extent they learn from a specific accountability relationship. The idea behind including these questions was that they would give me a solid starting point for the questions in the rest of the interview. However, my first interviews learned me that respondents were quite capable of reflecting on the different learning moments after the first open question, which made the structured set of questions superfluous. I thus dropped this set of questions and instead asked follow-up questions about the different learning contents not dealt with by the respondent in his answer to the open question.

As almost all of the executives that I interviewed deal with both supervisory boards and client councils, reflecting on the learning experiences during the interview should also make them capable of coming to an informed judgment at the end of the interview about the different learning outcomes of both forums. Therefore, this was also something I explicitly asked in the final part of the interviews. Moreover, I also asked to what extent these differences were the result of the assumed factors that influence learning outcomes, as listed in appendix 4.

As these interviews were the most important method of data collection in my thesis and I did not have any experience with interviewing respondents about this topic, I conducted a pilot interview with the executive of a university in order to make sure that my topic list and questions were as useful as possible. As Van Thiel (2007, p. 113) explains, conducting a pilot interview is a good way to ensure a higher degree of reliability and validity in such a situation. Based on the lessons from this pilot interview, I changed some of the questions on what executives have learned and added some questions on the factors that resulted in the difference between the different forums. I also decided to put a bigger emphasis on asking for empirical examples of learning moments.

#### *4.3.1 Choice for particular assumptions*

Because of various reasons, not all assumptions that are listed in appendix 4 are reflected in the topiclists for the interviews and observation. For Ebrahim's (2005) assumption (B2<sup>4</sup>) that learning is stimulated by flexible information systems, the reason is that studying these systems would take too much time and that an interview and observation are also not the best research methods to collect data about such a system. The assumptions on the anticipation phase (A1, A2 & A3) that argue that learning is more likely when the actor is not completely devoted to one view and when an actor does not know what the view of the forum will be or believes there are conflicting views within the forum were not directly studied either. The problem is that the extent to which an actor is aware of the forums view and highly convinced of his own opinion will vary per subject that is discussed in an accountability process. This means that I would have to go into great detail about different cases in the interviews, which would require a lot of time. The assumptions on the extent to which social ties between executive and forum members stimulate or hinder learning (F5 & F6) are not directly reflected in the topiclists as assessing the social ties between all the members of the two forums and all the members of the actor would take too much time to. Let alone the fact that interviews might not be the best research method for finding answers to questions like whether executives and forum members have good social ties. However, the closeness of the ties in terms of frequency of contact is discussed in the various interviews. For the assumption that learning is less likely in a situation of CEO duality (F7), the problem is that there is no variation in the cases I study, as in none of the accountability processes the executive is also chairing the forum. With regards to the assumptions of Schillemans on the combination and accumulation of different forums (F3 & F4), the problem is that I would actually need to study all accountability relationships in the organization, which is unrealistic in terms of time.

#### *4.3.2 Research steps in various organizations*

In the end, I managed to conduct my study within nine organizations. These organizations were approached by an introductory letter in which I explained the aim of my study and the research activities I wanted to conduct. The table below shows an overview of the organizations and the different research steps undertaken in these organizations in the period between March and June 2012.

With regard to the background interviews, it is important to note that in four organizations two persons were interviewed: the secretary of the client council and the secretary of the supervisory board. In other cases these two functions were the responsibility of the same person or the organization did not allow me to interview about one of the forums because of recent developments or confidentiality. It is also for this reason that I only talked about one of the accountability relationships with three executives. All interviews lasted between 40 and 70 minutes. With regard to the observations, the reason that I could not observe a meeting of the supervisory board in most organizations had to do with the confidentiality of these meetings as well. With regard to the client councils, the motivations were mainly practical: in one organization the next meeting was planned after the deadline of my empirical research and in two

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<sup>4</sup> Codes refer to the code of the particular assumption in appendix 4.

other organizations the meetings were planned at times I could not join them because of other research activities. In the discussion section of the conclusion, I will reflect on the consequences of the inability to conduct all the desired research steps on my results.

Organization	Introducing interview(s)	Observation client council	Observation supervisory board	Interview executive about client council	Interview executive about supervisory board
Care org 1	Y	Y	Y	Y	Y
Care org 2	Y	Y	N	Y	N
Care org 3	Y	N	Y	N	Y
Care org 4	Y	N	N	Y	Y
Agency 1	Y	Y	N	Y	N
Agency 2	Y	Y	N	Y	Y
Agency 3	Y	Y	N	Y	Y
Agency 4	Y	N	N	Y	Y
Agency 5	Y	N	N	Y	N

**Table 3: Research activities in nine studied organizations (Y=yes, N=no)**

Apart from the research activities presented above, I also interviewed an executive secretary of another large care organizations and a high ranked official from both the Dutch association of health care executives and the Dutch association of health care supervisors. These three interviews were aimed at gathering background knowledge on recent developments with regard to accountability relationships in care organizations.

#### 4.4 Data analysis

All but two interviews were taped and those with executives were fully transcribed. The background interviews and the observations were summarized in reports, which did contain some literal quotes. After collecting the data, I started with the process of data analysis. As explained in the first paragraph of this chapter, constant comparison is a method for data analysis used in the grounded theory approach (Glaser & Strauss, 1967). It fits well with the aim of my study as “the constant comparative method is concerned with generating and plausibly suggesting (but not provisionally testing) many categories, properties, and hypotheses about general problems” (Glaser & Strauss, 1967, p. 104). This process of coding has been described accurately by Boeije (2010), in her book *Analysis in Qualitative Research*. Here she explains that there are three phases of coding (open, axial and selective coding), which I followed during the coding process (Boeije, 2010, p. 94-118). In the first phase of coding, I started coding all the fragments of data without any previous notions about what codes I should create. I thus looked at the key message of a particular fragment and compared it to other pieces of data that were already coded to see whether they fitted. When this was not the case, I created a new code. After coding several interviews, I could code a whole interview in this manner without having to create many new codes. I thus started the process of axial coding. By looking at the fragments in the different categories and seeing whether there were overlapping codes or mismatching fragments, I restructured my code tree. In my case this led to a set of different categories that described the different learning contents, learning moments, and factors influencing learning outcomes for both the relationship with



supervisory boards and client councils. Finally, the phase of selective coding allowed me to test whether the ideas developed in the first two phases were indeed right and did indeed match with the raw data, which is paramount in the grounded theory methodology. I coded the interviews and observations digitally, using Nvivo 9 computer software. The code tree can be found in appendix 6.

Finding out what and when learning had taken place was a key issue during data analysis. As much as possible I followed the principle of triangulation (Swanborn, 2010, p. 108) and used data from different sources to establish whether learning had taken place (thus the executive interview and either documents, the background interview or my observation). In some cases, the executive came up with examples of learning that I had not come across in previous research activities. As I was no longer able to check such an example in the other interview or my observation, I only classified it as learning moment when the executive was able to provide a full story of what had happened.

## 5. Accountability processes in Dutch agencies and care organizations

Before analyzing the results of my interviews and observations, I will now first sketch some more background on the accountability relationships I have studied. This is especially useful for those not familiar with the on goings of client councils and supervisory boards in Dutch health care organizations and agencies. In the first two paragraphs I start at the general level, providing background information on the specific characteristics of care organizations and agencies in The Netherlands. In the third and fourth paragraph, I will go into more detail about the history and current regulations of client councils and supervisory boards within both sectors. In a final paragraph I will narrow the scope to those accountability relationships I did in fact study empirically, explaining for instance how many people are in these forums, how often they meet, and how they discussed in meetings I observed.

### 5.1 Dutch care organizations

As described in the previous chapter, my empirical research focused on five agencies and four care organizations. The Dutch health care sector is gigantic and it is thus useful to sketch some more background on the characteristics of the type of organizations I studied:

- Hospitals: two of the health care organizations in which I did empirical research were hospitals: one general hospital and one categorial hospital (a hospital which only treats a specific group of patients like cancer patients). The general trend in Dutch general hospitals in the last forty years can be described as “bigger, faster and more diverse” (Boot & Knapen, 2005, p. 120). First of all bigger in the sense of the number of beds and patients in hospitals. In 1970 there were still 200 general hospitals, but as a result of merges and closures, only 91 still existed in 2011<sup>5</sup> (RIVM, 2011). The decline of the number of hospitals was accompanied by an increase in the average number of beds and patients per hospital (Boot & Knapen, 2005, p. 121). Secondly, faster refers to the average number of days a patient is treated in the hospital. While an average patient was treated for 13,1 days in 1981, 5,6 days had become the standard in 2010 (CBS, 2012). Finally, hospitals have become more diverse with regard to the number of medical specialists. Between 1960 and 2010, the number of medical specialists in The Netherlands has increased from 3.906 to 19.916 (RIVM, 2012).
- Elderly care: the third care organization I studied was a nursing home which also provides care for elderly people still living on their own. The Netherlands Institute for Social Research (SCP, 2009), has done an extensive study of the trends and future developments in Dutch elderly care. An important factor that affects Dutch elderly care is the ageing of the Dutch population. The SCP (2009, p. 46) explains that the number of people over 75 will rise by 2.4% every year in the period between 2005 and 2030. The potential demand for elderly care will increase with just over 1% each year in this period. An important trend in Dutch elderly care influenced by the ageing population has been externalization (SCP, 2009, p. 18). The idea is that old people that used to move in to a nursing home, should instead live independently in their own house as long

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<sup>5</sup> 91 is the number of organizations. As a result of the merges, a great number of these organizations provide care at multiple locations.

as possible. This also means that those patients that do live in nursing homes often require more care as they only move in at a later age.

- Disabled care: the final care organization in which I did empirical research provides care for mentally disabled people. Depending of the level of disability, there is a great variation in the kind and quantity of care that these people need. As a result, most care organizations in this sector also provide a great number of different facilities (Boot & Knapen, 2005, p. 166-167). Some patients need facilities where they live and get care night and day. Others only need some kind of care during the day but go back home every night and some only need a facility where they can stay during the night. Around the start of the new millennium, various Dutch organizations that provided similar or different facilities for mentally disabled merged. As a result, the total number of care organizations for mentally disabled dropped from 231 to 186 between 1999 and 2002. However, while the number of organizations decreased, the number of facilities increased. Nowadays, there are more and more facilities providing care to a small number of patients (Boot & Knapen, 2005, p. 171).

## 5.2 Dutch agencies

In their handbook on Dutch government, Bovens, 't Hart, Van Twist & Rosenthal (2001, p. 196) describe the characteristics of Dutch agencies. An agency is created when an organization is placed outside of a ministry and is thus no longer under full hierarchical control of the minister. The organization does however preserve public tasks and responsibilities and also remains a public organization in the legal sense. As Van Thiel (2004, p. 168) explains, the definition of what constitutes an agency in the legal sense is quite unclear in The Netherlands. Next to the traditional Dutch agencies called ZBO's (zelfstandige bestuursorganen), another category of public organizations is called RWTs (rechtspersonen met een wettelijke taak). As Van Thiel (2004, p. 168) explains, "The distinction between RWTs and ZBOs is not very clear, even to experienced researchers in the field." As this definitional issue is not key to this study, the characteristics of Bovens et al. are used here to define what constitutes an agency.

In his PhD-thesis (1999, pp. 41-49), Van Leerdam explains how the creation of Dutch agencies has taken place in three waves. A first wave stems from the first half of the 20<sup>th</sup> century. Agencies were needed to deal with the rapidly expanding tasks of the central government. Usually stakeholders and experts were involved in these agencies as the idea was that executing public tasks could be done by private initiatives. Employees and employers could for instance take care of new social services themselves. The Dutch welfare state expanded in the sixties and seventies, but during this last decade economic developments showed the limits of government's capability to steer society. A second wave of agencies was seen as one of the solutions. Agencies should function as a relief to the jammed central government. The idea was that mainly simple executive tasks could be placed outside of government departments, which would contribute to a reorganization of the central government. In the eighties and especially nineties, a third wave of agencies sees light, partly because of the international search for 'new public management'. A new Dutch coalition government believes that departments should focus on policy issues, while execution of policy should be decentralized to local governments or agencies. Efficiency concerns play an important role in the debate on decentralization in this period.

A report by the Committee Kohnstamm (2004, p. 17) which focuses on the use of functional decentralization provides an overview of the number of Dutch agencies in the 20<sup>th</sup> century. At the start of the century there were 75 agencies. By 1960, this number had increased to 300 and by 1993 there were 548 Dutch agencies. In the period between 1993 and 2000 another 207 agencies were created, while 324 were abolished, resulting in a total of 431 agencies in the year 2000. Van Thiel (2004, p. 168) explains how this recent drop is caused mainly by definitional issues. Her study shows that in fact the rate at which new agencies are established, has gone up. Van Thiel (2004, p. 169-170) also explains that there are 5 main tasks for which agencies are responsible: “quasi-judicature (cf. tribunals), paying benefits (e.g. unemployment), judging quality (e.g. meat inspection), registration (e.g. of professional groups like architects) and supervision (i.e. regulators).”

### 5.3 Introduction of accountability processes

The introduction of supervisory boards in Dutch (semi-) public organizations like care organizations and agencies is a relatively new phenomenon. An exponential growth of the number of supervisory boards has started at the end of the 1980's. Luursema et al. (2003) argue that the establishment of a supervisory board in those days was either the result of an internal reorganization or of a changing position in relation to government.

Internal reorganizations were the result of the history and recent developments in many of the Dutch semi-public organizations like hospitals or housing corporations. These were often founded by individuals and the board members of these organizations were usually volunteers acting based on idealistic motives. As a result of the increasing size and complexity of these organizations, it became more and more clear that this governance structure could not last much longer. A solution for this problem was found in the governance model often used in business, in which executive directors are controlled by non-executive directors. In a one-tier board system, both kind of directors still sit in the same board, while in a two-tier board system, there is indeed a separation between the supervisory board and executive board (Broers & Van Montfort, 2009). Most semi-public organizations adopted the latter governance structure and installed a supervisory board.

Apart from the supervisory boards that were founded by organizations themselves, other supervisory boards were installed by the central government when former government organizations were transformed into agencies (Luursema et al., 2003). Supervisory boards that had to control the board of such an agency on behalf of the minister were installed at for example Air Traffic Control the Netherlands and the Netherlands Authority for the Financial Markets. As a result of the more independent position of housing corporations, the minister obliged them to install a supervisory board as well. Luursema et al. (2003) see a pattern in the introduction of supervisory boards by the government: in sectors with a limited number of organizations the boards have a role in the supervision by the ministry, while the boards have a more internal role in sectors with a great amount of organizations.

The origins of client councils are somewhat different. Trappenburg et al. (2009, p. 183) describe that the roots of client councils can be found in the democratization movement that characterized Dutch society in the sixties and seventies. A great number of bottom up initiatives focused at protecting the interests

of clients originate from these days. The current position of client councils in a lot of sectors is the result of national regulation developed in the eighties and nineties (WRR, 2004, p. 169). Different acts regulate the formal position of client councils in for instance care organizations and schools. According to Trappenburg et al. (2009, p. 184), the fact that the national government supported those bottom up initiatives aimed at creating more client participation was based on multiple motives. While politicians supported the ideology of the democratization movement, they also believed that active citizens were vital for the general good of the country. Apart from these more ideological motives, participation of clients was believed to be valuable for the performance of the organizations as well.

#### 5.4 Current regulation and practice

Client participation in the Dutch care sector is regulated in the Act client participation care providers

##### **Evaluating client councils**

There have been two evaluations of the WMCZ. In 2000, a prominent conclusion was that there was great variation between the different care sectors with regard to the question whether client councils had indeed been introduced (Verwey-Jonker Instituut, 2000). A second evaluation (Research voor beleid, 2004) focused more on qualitative aspects. Both evaluations show multiple problematic issues with regard to the presence of client councils. Often it is for example unclear to executives what the exact powers of a client council are. Moreover, client councils do not really seem to influence policy based on their advices, but rather influence the thinking process in organizations by their presence. Another interesting point is that client councils rarely give a negative advice as they do not want to spoil their relationship with the executives.

One could question whether the results of these relatively old evaluations are still valid. A reason why they might not be is that different umbrella organizations for client councils are more and more active with advising client councils and offering training and courses (Trappenburg, 2008, p. 95-96).

(Wet medezeggenschap cliënten zorginstellingen). This act obliges each care organization to install a client council and states that a care provider should make sure that the client council can give advice on a lot of important topics. This includes for example the annual budget, the annual report, changes to the goal of the organization, a plan to merge with another organization and major building plans. Moreover, the client council also has the right to advise the organization anytime it wants to do so.

Supervisory boards of care organization do not have a formal position in Dutch legislation. However, the different associations of which care organizations are member, do have a Governancecode that members need to adhere to. In this governancecode (Brancheorganisaties Zorg, 2010), supervisory boards are mentioned as the actor that has the right to appoint, evaluate and dismiss members of the

executive board. Moreover, the supervisory board needs to approve decisions of the executive board that deal with for instance the annual budget, the annual report, strategic policy plans and cooperation with other organizations.

With regard to agencies, there is not one act that ensures client participation in the different organizations. Instead, client participation is often regulated in one of the acts in which tasks have been assigned to the specific agency. In general, these client councils have similar rights as those in care organizations. Schillemans (2007, p. 184) shows that client councils can represent the interests of clients

in different ways. First of all, as in two of the client councils I studied, client councils can be formed by individual clients or representatives of individual clients who use the services of the agency. Secondly, as in two other client councils I studied, the councils can be formed by representatives of organizations that use the services of the agency. Finally, a few client councils in agencies are formed by experts that

**Dilemmas of supervisory boards**

The work of supervisory boards is not unproblematic. A first dilemma that is mentioned by different authors is the combination of the advisory and controlling role of supervisory boards (Algemene Rekenkamer, 2008; Broers & Van Montfort, 2009; Cornforth (ed.) (2003); Luursema et al., 2003). Broers & Van Montfort (2009, p. 154-157) argue that every supervisory board will have moments in which it acts in a monitoring manner and moments when it takes on a more advisory role. According to them, it is up to every single board to find its own balance between the roles and form a relationship with the executive directors based on this balance. A more advisory board would have a more intimate and confidential relationship with the management board, while a board which puts more emphasis on monitoring will have more formal and detached contact. Another dilemma is the supervisory board's dependency on the executive board to get information: to what extent should it solely depend on the executives or also gather information behind their backs? (Algemene Rekenkamer, 2008) For the supervisory board in agencies, a prominent issue is their relationship with the minister: to what extent do they act on their behalf and to what extent are they independent? (Luursema et al., 2003) As my general background interviews on supervisory boards showed, these dilemmas are tangible in the world of supervisory boards, just as the societal pressure for better supervision. It is also for this reason that supervisory boards nowadays are more actively reflecting on their actions and looking for ways to improve the quality of their work.

advise an agency based on their expertise. The final client council I studied had a mixed profile and contained members that used the services as individual, represented an organization and were appointed based on their particular expertise.

The formal position of supervisory boards in agencies is regulated in the different acts in which the agencies are created as well. However, there is greater diversity within this group of supervisory boards compared to those in care organizations. Schillemans (2007, p. 146) develops a framework that shows that these supervisory boards differ with regard to two aspects: some have sanctioning authorities, while others have merely advisory powers. And some have to supervise the general proceedings of an organization, while others focus on specific subjects. All three of the supervisory boards in the agencies I have studied have a general task. Two of them have legal sanctioning authorities, while one has a merely advisory role.

**5.5 Accountability processes in real life**

We now know how these accountability relationships are arranged formally, but how do the relationships I studied actually look in practice? The table on the right provides some first factual information. It shows that supervisory boards are generally smaller than client councils. The number of annual meetings in which the forum gets the

	<b>Supervisory Boards</b>	<b>Client Councils</b>
Number of members	5-7	7-15
Number of annual meetings with executives	4-10	3-10

**Table 4 General information on studied accountability relationships**

chance to discuss with executives is rather similar. The meetings with both client councils and supervisory boards usually take place in meeting rooms within the organization's headquarter. However, some meetings also take place at other locations and are connected to a tour in a particular part of the organization.

My observations gave me the chance to smell the atmosphere of these meetings and see how actor and forum discuss. Most of the meetings I have observed, started with a meal. During these meals, the executives already talk with the members of the forum about developments in the organization, but also about their holidays and other personal issues. At three of the meetings I attended, the client council or supervisory board first discussed without the presence of the executives for half an hour. In this period the forum members discuss what the agenda of the meeting is and what they believe to be important discussion points. In other organizations, executives were present right from the word go.

After the chairman opens the meeting, he usually starts by introducing possible guests. All agendas for the meetings are set up in a similar way. The meeting usually starts with establishing the agenda. In most meetings, this is followed by a discussion about the minutes of the previous meeting. Then there are two or more substantive items on the agenda, which demand more discussion. These items have usually been prepared in written memo's which are then elucidated by the executive during the meeting or are introduced during the meeting by a presentation of an executive, employee or a member of the forum. Usually, the members of the forum start to ask questions or give their own view on the issue during these presentations and introductions. After some discussion between executive and forum members or sometimes also between forum members themselves, the chairman usually tries to formulate some kind of conclusion. In none of the meetings I attended, a vote was called for to find out whether everybody supported this conclusion. Instead, the chairman usually just asks whether everybody agrees or whether anyone opposes the conclusion. When nobody reacts, he or she assumes everybody to agree.

In all meetings, *messages from the executive* is a point on the agenda. During this point, the executive highlights current developments in the organization. At the end of the meeting, all members of the forum also get the chance to ask questions or make remarks which are not directly connected to the other points on the agenda. After this, the chairman closes the meeting. The average duration of a meeting is two hours.

The observations showed that although there can sometimes be lively discussions or differences in interests between executives and forum members, the atmosphere in the meetings is usually rather good and informal. People allow each other to make their point and react respectfully to each other's opinions. Executives know the names and backgrounds of the people in both the supervisory board and the client council and seem to have good individual connections with them. When one compares the meetings, those with supervisory boards do seem to be a bit more formal than those with client councils. The members of a supervisory board sometimes also speak with more authority: instead of giving their opinion or putting an idea forward, they more or less argue how they believe things should be done. Their intonation suggests that they then also expect the executive to follow this advice.

One might expect that there is a kind of 'us vs. them' mentality in the relationship between executives and client councils. After all, client councils are expected to represent a particular interest vis-à-vis the executives. However, this was not visible in the meetings I observed. Instead, most client councils took

on a role as partner of the executives and some also seemed to identify with the organization. A good example is a client who warned the executives about possible bad publicity when the organization would not proactively explain its good intentions in the media. As was later also confirmed by executives in various interviews, members of client councils are often ambassadors for the organization.

A final insight from my observations is that there is a difference with regard to the extent that it are the executives or the forum members that are in the lead during the meeting. In one of the supervisory board meetings I observed, the executive was informing the supervisory board about all kinds of developments during a significant part of the meeting. All this time, the supervisory board member listened and only interrupted occasionally. In another meeting, the input of supervisory board members and executives was far more balanced.



## 6. Learning outcomes

So what and when do executives learn in these accountability relationships with client councils and supervisory boards? In this chapter, I will provide the rather descriptive answer to these questions, resulting in an overview of the similarities and differences between the learning outcomes of both relationships. Chapter 7 will provide the story behind these outcomes that helps to understand differences in learning outcomes.

First things first however. In chapter 3, I developed two starting frameworks which describe the possible learning content and learning moments in an accountability process. Here I will first reflect on the extent to which these different types of lessons and learning moments were visible in my empirical study of the accountability relationships between executives and supervisory boards. This is followed by a similar paragraph on the relationship between executives and client councils. In both paragraphs, I use a quantitative indicator that describes in how many of the studied accountability relationships a specific learning content is present<sup>6</sup>. This allows me to compare the learning outcomes of both accountability relationships during the chapter, which will be summarized in the final paragraph. This concluding paragraph will also shed more light on the real impact of the forums on the organizations.

### 6.1 Supervisory boards

#### 6.1.1 Learning Content

Knowledge about internal developments: executives hardly get new information from the supervisory board about the things that happen inside their organization. While most executives do state that their supervisory board has regular contact with for instance the client council and the management team, they do not come up with examples of pieces of information the supervisory board passes on to them as a result. Instead, the idea behind those meetings is that the supervisory board gets a better feeling for the relationship between the executive board and other forums. In the two meetings of supervisory boards that I observed, developments in the organization were points on the agenda. However, these were points in which the executive informed the supervisory board, rather than the other way around.

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Knowledge about external developments: in contrast to information about internal developments, executives do often get information about external developments during the accountability process with the supervisory board. For agencies, this mainly concerns information about things going on in the Dutch political capital The Hague. Most agencies have members in their supervisory board that have been or are still active in national politics or administration. They thus regularly meet politicians and civil servants that play an important role in the ministry which is responsible for the policy area of the agency and hear what these have to say. One executive argues for instance that this improves his understanding of the lack of political support for a

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<sup>6</sup> It is important to note that the quantitative indicator indicates whether a type of learning happens in a relationship at all. It does not provide information on the frequency with which this type of learning occurs.

plan: *“Dat men (de Raad van Toezicht, RS) zegt van dat willen jullie wel graag, maar uit onze politieke contacten blijkt dat dat gewoon op dit moment een brug te ver is. Dat moet je niet proberen.”*<sup>7</sup> Another argues that a member of the supervisory board regularly talks to the minister and the secretary-general of the ministry: *“Dan komt die toch van ik heb de Secretaris-Generaal gesproken, en ik heb dit en dit gehoord. (...) Houd er rekening mee, zo zit die er in.”*

Next to information about political developments, members of the supervisory board also bring in knowledge from their own specific backgrounds. Every supervisory board contains somebody with financial expertise, and some of them also contain people with expert-knowledge about ICT, HRM or communication. Executives improve their understanding of these issues, thanks to the contact with the supervisory board: *“Bijvoorbeeld we zitten in cao-onderhandelingen. Ja, een lid van de Raad van Toezicht zit helemaal in dat cao-wereldje (...), dus die brengt ook input in inderdaad.”*. Another example comes from a care executive that was helped by a supervisory board member to understand the international situation with regard to interest rates: *“Want hij had vanuit een international perspectief een overview van hoe die mechanismes lopen. Waarschijnlijk heeft hij daar dus veel meer mee te maken gehad en wij wat beperkter.”*

Looking back, all executives mentioned examples of cases in which the contact with the supervisory board improved their understanding or knowledge of developments outside of the organization.

Skills with regard to dealing with the forum: executives find it hard to reflect on the extent to which they learn to deal with the supervisory board. Some of them believe that their relationship with the supervisory board was good from the word go, and did not really change over the last few years: *“Nou, het is niet zo dat dat in het begin niet goed ging, of stroef ging, of moeilijk ging, of dat wij aan elkaar hebben moeten wennen of hebben moeten leren goed met elkaar om te gaan. Nee.”*

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This does not mean that none of the executives has learned about the way they should deal with the supervisory board. However, two of them argue that this kind of learning is a constant process which is hard to be really specific about. One executive explains that you are always looking whether you can use the knowledge of the supervisory board members apart from the regular contacts, while another argues that you are constantly reflecting on the quality of the accountability process. Two other executives come up with a concrete example from which they have learned about the way they should inform the supervisory board. One of them argues that he and the supervisory board regularly discuss whether the supervisory board should be informed about certain issues: *“Bijvoorbeeld onlangs een*

#### **Discussing dilemmas**

In one of the supervisory board meetings I observe, “dilemma’s of the board” is an item on the agenda. The executives explain an issue that they have been dealing with the last couple of months, and the members of the supervisory board are asked to reflect on it. When I ask the executive about this item during the interview, he explains that it has only been on the agenda since two meetings. Reason for introducing the item is that the supervisory board was looking for a way to be of more help to the executives.

<sup>7</sup> As probably most of the readers of this thesis understand the Dutch language and some nuances in the meaning of the quotes would probably get lost in translation, I decided not to translate these quotes to English.

*situatie waarvan ze zeiden je hebt dat nu goed aangepakt, maar we hadden het eigenlijk liever van tevoren geweten en misschien ook wel besproken.”*

Skills with regard to managing the organization: executives hardly develop their managerial skills during the contact with the supervisory board. As will be explained below, they do get ideas on how to deal with specific cases, but as most of them are experienced managers, they believe it is not the task of the supervisory board to tell them how to manage their organization. In the observations, I also did not come across examples in which a supervisory board advised the executive with regard to his personal managing style or actions. Only in one organization, the interviews revealed that the supervisory board has had an added value for a manager in a personal sense. The executive involved praises this role of the supervisory board: *“Het is toch goed om ook zo’n raad van toezicht als een soort persoonlijk klankbord te hebben. Het zou kunnen zijn dat je met je collega niet goed door een deur kan, of dat je collega niet goed met jou door een deur kan. (...) ik vind dat ze daar ook een rol in hebben om jou daar in te begeleiden.”*

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Operational learning: operational issues are not the main focus of supervisory board meetings. Some executives praise this and argue that supervisory boards should not interfere with operational issues: *“Ik vind dat de operationalisering eigenlijk tot onze verantwoordelijkheid behoort. (...) Ze moeten de operatie willen kennen waar relevant, maar ze moeten er wel van wegblijven.”*

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However, this does not mean that operational issues are never discussed in the supervisory board meetings or during informal contacts. In my interviews, some executives also came up with multiple examples that indicate that operational learning from the supervisory board does take place. Two examples have to do with the discussion about an annual report. In such a discussion, supervisory boards do not only ask questions about strategic issues, but also argue that they feel a particular column should be placed differently or removed completely. In another meeting I observed, the supervisory board argued that the annual report should contain more information about the changes the organization made as a result of reports from the complaint committee. The executive immediately reacted by saying this was a good idea, which he later confirmed during the interview.

Strategic learning: all executives learn from their supervisory boards with regard to strategic issues, and more in particular three types of strategic issues.

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- Strategic policy/position of organization: all supervisory boards discuss the general positioning and policy of the organization. These discussions concern questions like what tasks the organization should put focus on and how the organization should deal with developments in government policy. In agencies, these discussions also focus on the relationship between the agency and the ministry. In two supervisory boards the reaction of the organization to intended budget cuts was discussed. One supervisory board mainly focused on the tasks of the organization and to what extent entrepreneurship in the organization could be stimulated: *“Nou die discussies, die grenzen, worden nadrukkelijk door hen mede bepaald.”* In another agency, the supervisory board argued that the executive should make clear to the minister that he could only save money when the regulation became less complex. The

supervisory board thus advised the executive to send proposals to the minister in which rules are simplified: *“Dan moeten we dus inderdaad zelf een aantal voorstellen doen tot een zo hoog mogelijk bedrag om regelgeving minder complex te maken. (...) Dat soort dingen zijn we dan mede op hun aansporing aan het zoeken.”*

- High-risk projects: supervisory boards also play an important role in the decision making about big projects and investments. These are mostly ICT or building projects, of which the supervisory board debates the financing or the risks. One executive for instance tells how he and his fellow executives had written a strategic memo about the ICT-renewal project in the organization. The memo contained information on how the organization was going to buy new software. Then the supervisory board reacted by saying: *“wie wordt hier nou blij van? (...) Keken we elkaar met zijn drieën aan als raad van bestuur en toen zeiden we ja, dat is eigenlijk een goede vraag, dat weten we eigenlijk niet.”* As a result of that single remark, the executive board decided to write a new proposal in which it first reflected on the kind of service organization they wanted their agency to become. *“Dat is een enorme impact door die Raad van Toezicht in je denken die wezenlijk was voor de richting die we de afgelopen 10 jaar op zijn gegaan.”*
- Finance in general: besides the financing of specific projects, the financial situation of the organization is also a continuous point of attention for all supervisory boards. The executives also report that the insights financial experts in the supervisory boards bring, can be very useful. *“Bijvoorbeeld op dat punt van de financiën. De omvang van de reserves, dat je voldoende weerstandsvermogen hebt, dat op de lange termijn de continuïteit van de organisatie verzekerd is. Dus hoe je tot een solide financieel model en ook tot een solide balans komt en in hoeverre je op de kapitaalmarkt moet lenen of met eigen vreemd vermogen. Dus daar vind ik wel dat we echt toegevoegde waarde hebben van de Raad van Toezicht.”*

#### **Making a risk-analysis**

During a supervisory board meeting I observed, an executive tells that she has had contact with a company that offers help in making a good risk-analysis. When she showed the risk-analysis the organization already had, the company had reacted positively surprised about the quality of it. The supervisory board members react to the story by nodding and laughing approvingly. During the interview with the executive later, it turns out that the supervisory board had put the idea of making a risk-analysis on the agenda. Now, a few years later, the result is that the organization is ahead of others when it comes to a more and more important topic as risk-analysis.

### 6.1.2 Learning Moments

In order to structure the learning moments in the accountability process, I had planned to use the different phases of the accountability process. Here the extent to which executives learn from the supervisory boards in these phases is described. As some executives argued that the informal contacts are important as well, these are added as a specific learning moment.

Anticipation: when making decisions or developing policy, executives do not usually anticipate what the view of the supervisory board will be in the sense that this makes them change their decision. Instead,

they argue that they first make up their own mind and will only later show their ideas to the supervisory board. This does however not mean that they wait for the official meetings to do so. Sometimes, when an executive has come up with a specific plan or intends to make a specific decision, he asks (members of) the supervisory board to give feedback before the issue is discussed in a meeting between the executives and the supervisory board. Two executives responsible for finance tell a similar story about incidental phone calls to the financial expert in the supervisory board, in which they ask for a first reaction to their plan. As one of them argues: *“Als ik voor belangrijke investeringen sta, dan leg ik ze even bij hem in de week en dan pas bij de raad.”*

Information: executives rarely seem to learn in the information phase. None of the executives come up with experiences of important learning moments during this phase. It is only when asked explicitly, that some argue learning is possible when they make the discussion memo's for the meetings themselves and when these memo's are written specifically for the supervisory board. One executive argues that she sometimes writes these kinds of pieces and that only writing the memo's can already lead to new insights: *“Ja, dat kan. Dat je dan al bemerkt dat dingen misschien anders, beter kunnen. Dat kan heel goed. En dat geeft je natuurlijk dan ook inzicht.”*

Debate/judgment: as can be derived from the quotes in the previous paragraph, executives mainly learn during the discussions with the forum. Most important insights of forums have been provided during the general supervisory board meetings or in meetings of the different committees of a supervisory board. The theoretical distinction between the debate and judgment phase does not seem to be really relevant in this light. In practice, most forums provide judgments during the debates which makes it hard to distinguish these phase empirically.

With regard to the meetings with the supervisory board, most executives make a distinction between two sorts of discussions. While in some discussions the supervisory board has a clearly controlling task, other discussions are characterized by an advising supervisory board that acts like a sounding board. It is mainly during the latter discussions in which executives can spar with the supervisory board, that the supervisory board can be of added value for the executive. As one executive argues: *“Ze zijn natuurlijk ook klankbord. Je bespreekt natuurlijk ook altijd dingen die niet echt met hun goedkeurende bevoegdheid te maken hebben, maar wel met het volgen van de organisatie. Nou, dat zijn wel leuke discussies waarvan je zegt daar heb ik wel wat aan.”*

Some executives put emphasis on the role of committees when it comes to learning from the supervisory board and also name explicit examples of learning moments during meetings in these committees. They argue that committees are especially useful as the discussions in these meetings are often more focused on advice than control. Moreover, the fact that these committees are smaller also makes the meetings less formal and means it is easier to come to a good discussion.

Implementation: in none of the interviews an executive mentioned any examples of learning in the implementation phase. One could question whether this phase is indeed useful in the description of the cyclic nature of the accountability process, but I will reflect on this issue more elaborate in the conclusion.

Informal contacts: most executives argue that they regularly have informal contact with some of the members of the supervisory board. This mainly concerns contact between the president of the executive board and the president of the supervisory board, but in some organizations there is also contact with other members of the supervisory board. It is hard to put all these contacts within one of the phases of the accountability process. When executives themselves take the initiative for such contacts, for example to inform a member of the supervisory boards about new developments or to hear a member's opinion on a new idea, one could place it under the heading of anticipation or information. On the other hand, the initiative for informal contact sometimes comes from a member of the supervisory board as well. These contacts help executives to get signals from the outside, but do not really fit in any of the phases of the accountability process. One executive tells for instance that one of the members of his supervisory board is an expert on media and communication. When this member reads something about the organization, she sometimes contacts the executive director: *“En die belt ook buiten de vergaderingen. Of mailt. En zegt van ik lees dat, volgens mij moet je zus en zo toch goed in de gaten houden. Of ik zou toch nog eens even kijken hoe die of die er in zit.”*

## 6.2 Client councils

Their relationship with a client council provides completely different insights for executives than their relationship with a supervisory board. Instead of providing information about external developments, client councils mainly provide insights about internal developments. And instead of providing ideas on strategic issues, the contacts with the client council rather lead to new ideas on operational issues.

### 6.2.1 Learning Content

Knowledge about internal developments: in all relationships between executives and client councils that were studied, a main contribution of the council is that it provides knowledge and understanding of what is happening in the organization and among its clients. Unlike supervisory boards, the members of client councils either experience a lot of things in the

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#### Access to pilot

During a client council meeting, one of the clients raises the issue of the quality and accessibility of a pilot of the organization. He argues that it is a shame that the clients in the pilot do not get a response to questions quick enough and that not every client has access to the pilot. When reflecting on the last meeting during the interview, the executive argues that this really was a new signal for him. As a result, he gave the order to look at the flaws in the pilot and expand it in a way that other clients have access to it as well.

organization themselves or have regular contact with other clients. As a result, they can first of all tell an executive how clients perceive certain actions of the organization. As one executive argues: *“Zij weten heel goed te spiegelen hoe de vlag er voor staat in de organisatie.”* As an example, she mentions that during one meeting, she really got the feeling that the organization still needed to work on the contact with clients: *“Want ze zeiden als het er op aan komt, dan gebeurt toch wat de begeleiding wil. En toen dacht ik ja, als cliënten dat zo ervaren, dan doen we het nog niet goed.”*

Usually such a signal about how clients perceive

certain actions of the organization, also leads to insights about how the organization can improve. The textbox 'access to pilot' provides a good example of how a signal about internal developments from the client council can lead to change in an organization's actions.

Knowledge about external developments: client councils composed of ordinary clients rarely bring in information about what happens outside of the organization, for example in politics. However, those client councils composed of representatives of organizations do sometimes improve an executive's knowledge or understanding about external developments. This mostly concerns developments in the organizations these people represent. One of the executives explains that during the meetings with the client council, she wants to get a better feeling for what is happening in these organizations: *"Dan wil je natuurlijk heel graag in gesprek blijven met die klant. Hoe ontwikkelt zij zich? Wat voor trends spelen er in hun achterban of in hun sector? Waar hebben zij behoefte aan? Welke producten van ons kunnen zij gebruiken of willen ze bijgestuurd hebben?"*

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Skills with regard to dealing with the forum: just like in the relationship with supervisory boards, a little more than half of the respondents indicate that they have learned about how the contact with the client council can become more effective. This sometimes has to do with the general structure of the client council, like who should be in it and whether it should meet as a whole or in little committees. But it can also have to do with the content of the meetings, like what issues should be on the agenda. One executive for instance argues that he can really see improvement: *"Je ziet de ontwikkeling van die cliëntenraad zelf. En wat ik heel knap vind, dat we in een soort interactief proces, soms liepen wij een stapje voor, soms liepen zij een stapje voor, dat we naar dit niveau zijn gekomen."* According to him, this improvement has to do with things like introducing committees for different subjects and developing an annual plan in which the important advices are listed.

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Skills with regard to managing the organization: executives do not develop their general managerial skills thanks to the contact with the client council. None of the interviewed executives or executive secretaries mentions this as an outcome of the accountability process. In the meetings that I observed, there were also no discussions that suggested that this type of learning might take place.

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Operational learning: in almost all organizations, the clients come up with useful points that help an organization to improve its performance. An important issue for many client councils is for instance the communication with clients. One interviewed executive argues that the members of the client council critically look at forms and letters. During the years, multiple forms and letters have been changed by the organization as a result of the critique the clients raised.

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Apart from client communication, operational learning often concerns changes in specific organizational practices that have a direct impact on clients. In one care organization, the clients complained that the laundry took too long. The executive decided to find out whether these complaints were valid: *“En toen zijn we tot de conclusie gekomen dat mensen gelijk hadden. Dus toen vervolgens hebben wij daarop aangegeven dat we het gaan veranderen.”* In another care organization, it was unclear for clients whether and why they did or did not have access to internet. *“Dus wij zijn nu bezig op te schrijven wat de spelregels zijn en hoe we dat met elkaar goed vastleggen. Dat komt echt van hun af.”*

Although these examples seem to indicate that client councils have an important impact, this image is nuanced by some remarks of the executives. One of the executives tells that he has looked back at all the advices of the client council and came to the conclusion that the organization did not really follow many of them: *“We gaan heel vaak uitleggen waarom iets niet kan.”* About the things that were changed as a result of the client council, he said: *“Dat is klein hoor. (...) Ze zijn in beeld, ze spelen een rol, maar wat blijft er onder de streep over? (...) Via de adviezen zijn ze niet, moeten we gewoon eerlijk zijn, zijn ze niet enorm succesvol”.* Another executive comes up with a similar story: *“En ik kan nou niet zeggen dat ik heel veel leer in die contacten met de cliëntenraad. Het geeft mij wel inzicht in wat zij belangrijk vinden en daar ben ik het ook nog niet altijd mee eens. (...) Maar ik kan nou niet zeggen dat die overleggen mij stimuleren in termen van goh daar leer ik van, ik kom tot bepaalde inzichten die ik in de praktijk kan toepassen. (...) Laat ik het zo zeggen, het is niet mijn grote inspiratiebron de contacten met de cliëntenraad.”*

#### **Personal digital communication**

In a meeting I observed, the client council discussed the digitalization of communication with clients. The members of the client council were worried about the fact that the communication would feel less personal and more automatic. One of the members suggested that all digital communication should be signed by an employee, as that would give a more personal touch to it. When I asked the respondent about this in the interview, he argued that he had written these ideas down and had passed them on to those involved in the project. *“Kijk maar dat is niet altijd pakbaar. Pakbaar in dat je volgende week terug komt en het is geregeld.”*

Strategic learning: while all executives could provide examples of strategic learning in the contact with the supervisory board, it rarely happens in the relationship with the client council. Only in one agency, a client council actively puts strategic issues on the agenda. The executive of this agency explains that a group within the client council tried to formulate a new vision on the future positioning of the organization: *“Nou dat wordt niet direct waar, maar in ons ondernemingsplan zit die filosofie behoorlijk verankerd. Dat gebeurt mede, ik zeg niet alleen, omdat de cliëntenraad het doet.”*

In other client councils strategic issues (like multiyear policy plans) are on the agenda as well. Although the client council often has some remarks, this does not really lead to substantial strategic learning. For some members of client councils, it is also rather difficult to advise on the strategic level. An executive secretary reports how two members of the client council find it really hard to deal with these strategic memos: *“Ik heb die dames ook wel eens horen zeggen van ja, dan moeten we van die hele zware stukken gaan bespreken. Dat is eigenlijk veel te heftig voor ze. En dat vinden ze dan ook, omdat ze ook best wel*

1/8



*oud zijn, dat het best wel zwaar voor hen is om zich daar mee bezig te houden.*” On the same topic, an executive argues that they do always discuss strategic memos with the client council. However, the client council usually picks out a particular aspect that has to deal with the direct contact with clients and focuses on that issue in its advice.

### 6.2.2 Learning Moments

While the learning content thus clearly differs between the two accountability relationships, the learning moments are rather similar.

Anticipation: Just as with the supervisory board, executives do not constantly think of the client council when writing new policy documents. However, some do argue that they sometimes inform the client council about new developments at the start of a process, in order to pick up some signals already. One executive also believes that the fact that the client council is around, makes him and other employees more aware of the client perspective in their daily work. *“Ik denk dat dat ook veel dieper in de organisatie gaat dan alleen de raad van bestuur. (...) De hele ondersteuning van de cliëntenraad komt ook vanuit het medewerkerniveau. Je hebt met de secretaris gesproken, dat is eigenlijk het paard van Troje van de cliëntenraad binnen het bedrijf. (...) Dus je ziet dat het bedrijf, niet in alle medewerkers, maar is wel doordesemd geraakt van het fenomeen we hebben een cliëntenraad, die nemen we serieus en daar willen we naar luisteren.”*

Apart from the content of their decisions, the way executives expect their client council to react to a proposal can influence the form in which a decision is presented. One executive argues for instance that she does anticipate the view of the client council, but that this does not influence the content of her decisions. However, it does influence the way she presents information to the client council: when she expects opposition, a decision needs more explanation.

Information: executives rarely learn during the information phase. Similarly to the information phase in the contact with supervisory boards, this only happens when they write particular memos for the meetings themselves.

Debate/Judgment: the examples of learning moments described in the previous paragraph almost all come from the debate/judgment phase of the accountability process. It is often during the actual meetings between executives and client council that the client council members bring up signals from clients, which improve an executive’s understanding of what is happening inside the organization. Apart from the general meetings, in some organization this also happens a lot in smaller committees or workgroups which focus on a specific policy area or a current project. In such a smaller group, client council members can speak directly to those involved in a specific project which allows them to go into great detail about specific issues. One executive explains that they always create project groups for which they invite all clients that want to think along: *“Het is niet zo dat wij een plan maken en dan zeggen van dit is het plan, zo gaan we het doen, heb je nog wat? Nee, (...) van begin af aan, open, denk mee hoe we dit het beste kunnen gaan doen.”*

Implementation: Just as in the relationship with supervisory boards, the observations and the interviews with executive secretaries and executives gave no clues with regard to learning in the implementation phase. In the conclusion of this thesis, I will reflect on the position of the implementation phase in the cyclic accountability process.

Informal/bilateral contacts: multiple executives argue that it is also in informal contacts with members of the supervisory board that they improve their knowledge or get new insights. These informal contacts can be before and after meetings, but some executives tell that members of the client council also walk in to their office or call when they have come across something they want to address. One executive explains how important the informal contacts after regular client council meetings are: *“Iemand zegt toch nog eens een wat gedetailleerder probleem of vraagstuk makkelijker in zo’n situatie dan aan een tafel met twintig man, waarvan ie misschien denkt ja, dat is voor de hele vergadering niet interessant, maar wel specifiek voor de zbo. (...) En dat is dan met een broodje en een kop koffie omdat iedereen toch tussen de middag een broodje lust.”* In those client councils composed of representatives of organizations, bilateral contacts with these different organizations are important in this light as well. On the other hand, the fact that these contacts are informal also makes it harder to explain their value. The input of the client council members during such contacts and the reaction of the organization are not formally written down and are thus hard to recollect. As one of the executives explains, this is a risk when a client council starts to advise more during informal contact: *“Door dat informele proces is het wel wat minder voor de cliëntenraad pakbaar geworden van waar zit mijn invloed nou.”*

### 6.3 The impact on organizations

While client councils can thus improve an executives understanding of internal developments and can come up with new views about operational issues, supervisory boards improve an executives understanding of external developments and provide ideas for strategic issues. Learning in both accountability relationships mostly takes place during the discussions and while the forum provides judgments, but informal contact and the anticipation phase are moments when learning takes place as well.

Three categories of learning content	Subcategories	Supervisory boards	Client councils
1. Knowledge/understanding	- Internal developments	0/6	8/8
	- External developments	6/6	2/8
2. Skills	- Dealing with accountability	4/6	5/8
	- Other managerial skills	1/6	0/8
3. Views/opinion	- Operational Learning	3/6	7/8
	- Strategic learning	6/6	1/8

**Table 5: Learning content results**

To conclude this chapter on learning outcomes, I want to pay some more attention to the exact impact the accountability relationships have on organizations. We have seen that operational and strategic

learning did take place, but to what extent is this vital for the future of the organization? In other words: what is the exact impact of the accountability relationships on policy and actions of the organizations? Looking back at the six studied accountability relationships with supervisory boards, we can make up a list of strategic issues in which the fact that an executive learned from the supervisory board, has had a clear impact on the organization's actions. In total, the executives have highlighted 15 strategic issues in which the lessons from the supervisory board have had an impact:

- learning resulted in the development of a risk-analysis or changes within the analysis (3 times);
- learning resulted in a specific strategy for dealing with politicians (2);
- learning resulted in changes in the plans for a large ICT/building-project (4);
- learning resulted in the executives taking specific actions in a merger of different organizations (1);
- learning resulted in a clearly demarcated vision on the possibilities of entrepreneurship for the organization (1);
- learning resulted in a new view on how the internal organization should be organized (2);
- learning resulted in changes in the general financial policy (2).

For client councils, 15 examples of changes in the organization's operational actions or policies as a result of lessons from the client council were brought forward:

- learning resulted in the development of new policy or changes in existing policies about operational issues (7);
- learning resulted in changes in the communication with clients by the organization (3);
- learning resulted in changes in a specific product/pilot (2);
- learning resulted in a view on how the client council in a new division should be organized (1);
- learning resulted in the organization of a customer satisfaction survey (1);
- learning resulted in a changed policy on asking fees for specific products of the organization (1).

"Accountability provides public office-holders and agencies with feedback-based inducements to increase their effectiveness and efficiency" (Bovens et al, 2008, p. 232). The list above shows that this statement is not just wishful thinking. Whether one believes that the impact on organizations described here is satisfactory is a matter of opinion. Fact is that all interviewed executives would not want to lose these forums and it is also unlikely that supervisory boards and client councils will disappear in coming years. Therefore, it is interesting to see how organizations can reap all of the benefits these forums can provide. In the next chapter, I will thus try to raise more understanding of what factors determine whether a lot is being learned in accountability relationships.

## 7. People as the important factor

Chapter 2 gave an extensive overview of the academic ideas about the factors that influence learning outcomes of accountability processes. While some factors concerned formal aspects like the powers of a forum, others focused on the question whether the relationship was based on trust or control or what the content of the discussions between actor and forum was.

The story presented in this chapter suggests that the formal, relational and content aspect, are not the only key issues when it comes to learning outcomes. Instead, this will be a story about the human aspect of accountability processes. About forum members with a particular expertise and a particular network, who are willing to put this background to use for the organization. And about executives with an open attitude, who also have the desire to learn from their advisors. This does not mean that I will not pay any attention to the assumptions listed in appendix 4. These assumptions will be dealt with in a structural manner at the end of the chapter and some of them will already pop up in other forms before that. However, I will first tell the story about supervisory boards and client councils as it can be distilled from my interviews and observations.

### 7.1 Supervisory boards

#### 7.1.1 The executives

The way the executives act in the contact with the supervisory board is essential when it comes to the learning outcomes of the accountability process. According to all executives, it is first of all important that an executive is open for the ideas of the supervisory board and makes it clear that he takes the supervisory board seriously. This does not only result in the fact that an executive will do something with suggestions, but will also stimulate the supervisory board to come up with even more ideas. When a supervisory board does not get the idea that the executive board listens, it will be less likely to invest much energy in advising executives during the accountability process. One executive argues that executives should not only take the existing supervisory board seriously, but are also responsible for organizing a good accountability relationship: *“Krachtige bestuurders organiseren krachtige adviseurs. En die organiseren dus het tegenspel. En zwakke bestuurders vinden dat vervelend dat er een Raad van Toezicht is, dat ze weer verantwoording moeten afleggen. Dat is mijn stelling. (...) Het zit in het totale college van de raad van bestuur, dat dus de kracht moet hebben om open te staan voor adviseurs”*

Next to taking the ideas of a supervisory board seriously, an executive should also actively inform and approach the supervisory board about key issues and problems. This allows the supervisory board to really advise executive directors about all crucial issues. With regard to actively informing, this means that an executive is willing to be honest about problematic situations. As one executive puts it: *“Je moet daar ook dilemma’s durven neerleggen. (...) Waarbij je de Raad van Toezicht vooral zelf moet laten reflecteren. Dit moeten wij doen, dit zijn we van plan, nou reflecteer eens. (...) Dan krijg je een soort debat. Dus je moet ook wel met elkaar die energie er in steken dat je het debat uitlokt.”* Actively informing also means that an executive reflects on the memos he sends to the supervisory board. Instead of just sending the annual report, an executive could also send the complete report and a

summary in which the most important issues are highlighted up front. Dealing with the provision of information in such a way, makes it more likely that an executive will already learn in the information phase of an accountability process. With regard to actively approaching the supervisory board, the data indicate that learning is more likely if executives actively contact members of the supervisory board outside of the meetings. Most supervisory boards contain members with various expertise. It is up to the active attitude of an executive to what extent he uses this human capital during informal contacts.

### 7.1.2 *The supervisory board members*

For supervisory board members, both their expertise, attitude and network are key factors that influence learning outcomes. Firstly, the interviews and observations show that the specific expertise and background of the supervisory board members is an important factor that influences what and how much executives learn. In an ideal situation, the members represent a mix of backgrounds that are all relevant to the challenges of the organization at the time. As one executive explains: *“op zich probeer je natuurlijk in zo’n Raad van Toezicht een interessante verzameling van mensen uit de maatschappij te pakken te krijgen, met diverse oriëntaties en focussen. De één is juridisch heel goed, de ander is qua HR of sociale portefeuille heel goed (...), de andere financieel. Zo heeft iedereen wel zijn expertise die hij meebrengt en daar probeer je optimaal gebruik van te maken.”* In this respect it is also interesting to note that the only executive that learned from the supervisory board with regard to general managerial skills, did so from a supervisory board member who is executive coach in everyday life. Moreover, in observations one quickly notices that those members with a particular expertise are also more involved in discussions in the board that deal with their field of knowledge.

Important in this sense is also that the supervisory board members manage to use this expertise in such a way that it fits with the specific context of the organization. If they do not manage to do this, it will rather annoy than help an executive: *“En dat is al lastig genoeg hoor. Ik heb door de jaren heen toch wel wat toezichthouders meegemaakt die dan uit bijvoorbeeld een heel andere sector komen en dan allerlei typen vragen stellen die in feite niet in gaan op de specifieke materie van een zorginstelling.”* Certainly when it comes to learning on strategic issues that concern the future of the organization, it is essential that one understands the specific context of that organization.

Apart from their expertise, attitude is also an important factor. An active attitude of supervisory board members is first of all important as it enhances their information position. A supervisory board can for instance take the initiative to visit different places within the organization or meetings between the executive and for instance the client council or works council. Secondly, an active attitude is needed when it comes to addressing problematic issues. Supervisory board members should not restrain themselves from putting problems on the agenda or asking difficult questions. As one executive puts it: *“Als de raad van toezicht in een comfortzone zit, gaat het verkeerd (...) Ik bedoel COA is een uitstekend voorbeeld.”* The executive believes that a few years ago, the supervisory board in his organization would not have interfered when big problems (for instance concerning his style of leadership) had existed: *“Als er toen iets dramatisch was geweest, zou het zo fout gelopen kunnen zijn, omdat de Raad van Toezicht niet alert is. Een Raad van Toezicht hoort alert te zijn. Moet zich wel op zijn gemak voelen, maar dat is iets anders dan in je comfortzone blijven en gemakzuchtig zijn hè.”* When a supervisory board makes

clear that it is not afraid to address problems, this will also have an impact on the extent to which the executive listens to its advice.

The network of the supervisory board members is a third important factor, certainly when it comes to providing useful insights about the environment of an organization. Next to bringing in information from the outside world, two executives of agencies also report that members of their supervisory board sometimes use their network to promote the agencies interests. *“Dat is dan weer het voordeel dat je mensen hebt die een bestuurlijk-politieke achtergrond hebben of anderszins maatschappelijk betrokken overal verschijnen. Dat ze ook in de informele contacten tegen een secretaris-generaal of een directeur-generaal of zelfs de minister als dat een partijgenoot is zeggen joh, wat ik nu toch voorbij heb zien komen, let je nou wel eens even op?”*

### 7.1.3 Relationship between executives and supervisory board

Next to the individual assets of both executives and supervisory board members, some characteristics of their mutual relationship and discussions can enhance or hinder learning as well. A first important factor in this sense is trust. According to many respondents, learning from the supervisory board is more likely when there is an open relationship in which both parties trust each other. As one respondent argues, a supervisory board is of course obliged to control the executives. However, when there is a good understanding between board and executive, the board can become really useful in its advising role. Another respondent especially highlights the importance of trust in this respect: *“Het draait altijd om vertrouwen. Vertrouwen en respect. (...) Dat ik ook dingen aan durf te geven als er zaken spelen bijvoorbeeld. (...) Dat is volgens mij juist wat er vaak niet gebeurt hè, wat misgaat. (...) Ik denk dat dat ook een wisselwerking is. Ik bedoel als je een keer zegt dat er iets niet goed gelopen is en ze gaan daar heel boos op reageren, ja, dan doe je het de tweede keer misschien niet zo snel.”*

A second important aspect in the relationship between executives and their supervisory board is that they have some sort of common understanding. Although there can of course be different opinions between executives and supervisory boards on specific issues, they should both underline a similar basic idea of what the organization is and stands for. This is a precondition for developing fruitful discussions that bring an organization further. As one executive puts it: *“Als je er niks mee hebt, moet je het (een positie in de Raad van Toezicht, RS) niet willen. Want dan ga je naar mijn idee tegendenken en dan krijg je energieverlies omdat degene die wel die affiniteit hebben, gaan uitleggen en overtuigen. Dat is gewoon een heilloze weg.”*

A final important aspect in the relationship between supervisory board and executives is that it is not only about controlling, but also about advising. Most executives argue that learning is less likely when a supervisory board focuses purely on controlling for possible failures and has no more time to advise executives on important strategical issues. Some executives argue that they notice that this tends to become reality in the relationship with their supervisory board: *“in mijn opinie zou een Raad van Toezicht een inspirerende club moeten zijn. Die moet je tot hogere hoogtes weten te brengen. En op het moment is de richting controle of controleren wel heel sterk vertegenwoordigd. (...) Het gaat er om waar zitten de fouten. En waarom is dit niet gelukt? En waarom klopt dat ene cijfertje niet? (...) Ja, en dat is*

*natuurlijk een hele andere setting dan dat je met elkaar aan het puzzelen bent hoe je zo'n organisatie en de taak die je hebt nog beter kunt uitvoeren. Maar goed, dat is de tijdgeest."*

Although advising is thus important, this does not mean that supervisory boards should interfere with all actions of the executive. Formally, supervisory boards and executives have clearly separated tasks and it is up to the people in the relationship to put this into practice. Multiple executives explain that they sometimes feel that the supervisory board interferes too much with their role as executive. This annoys executives and can have a negative impact on the extent to which they listen to their supervisors: *"je moet natuurlijk in zo'n Raad van Toezicht ook weer niet op de stoel van de bestuurder willen gaan zitten, want dan wordt het irritant. Dan zeg je wat heb ik daar nou aan."*

## 7.2 Client councils

### 7.2.1 The executives

Just as in the relationship with the supervisory board, the attitude of the executive is crucial in the relationship with the client council. This first of all has to do with showing that one takes the client council seriously: when an executive does not take the client council seriously, it might give advice and provide new insights all day, without the executive learning anything from it. Whether an executive takes the client council seriously can be deduced from factors like whether the executive attends all the meetings, whether he actively listens during the meetings and whether he provides feedback about what he has done about a problem signaled by the client council. During my observations, some executives showed that they indeed take the client council very seriously. For instance by staying longer than actually planned or by actively welcoming (and responding to) the input of client council members. The executives themselves believe that the way they deal with the client council also impacts the way the client council deals with them: *"Kijk, als je ze niet serieus neemt, dan gaat het gewoon mis. Dus ook al hebben ze het over een bal gehakt, ik moet ze serieus nemen. (...) Want als ik ze niet serieus neem, waarom zitten ze daar dan?"*

Secondly, executives can also make sure that they learn more from a client council by actively informing the council about salient issues. Being that open towards the client council is not always easy for executives: *"Die stap moeten we nog maken. Dat we het meer open leggen. (...) Ik begin niet in de vergadering van goh luister, jullie weten het nog niet, maar we hebben deze vreselijke blunder gemaakt. Nee. Dat zou wel zo moeten kunnen toch, maar ja, dat is dat laatste stukje. Ik weet niet wat dat is."*

Next to informing the members of the client council in an active manner, executives can also actively search for the problems that bother the clients. Executives can for instance invite members of the council to think along about particular projects in work groups. This enhances the information position of the forum and allows them to come up with more insights during a whole project. Besides specific projects, executives might also want to stimulate client councils to give unsolicited advice: *"Wij hebben de afgelopen jaren wel heel erg gewerkt aan dat ongevraagd advies. Dus dat zij zelf met onderwerpen komen. We moeten altijd oppassen dat we niet te veel onze onderwerpen bespreken in plaats van de onderwerpen die zij belangrijk vinden."*

### 7.2.2 *The client council members*

The formation of client councils is crucial for the extent to which it can provide an added value in organizations. This firstly has to do with the expertise of the client council members. Members of a client council can provide more interesting insights and information for an executive when they bring a specific background with them. In one organization, the client council members were for instance specifically selected based on their managerial experience. This made that the executive could not only learn from the client council with regard to operational, but also with regard to strategic issues.

Besides their expertise, the network of client council members is also very important. The more contacts they have throughout the organization, the more they are able to pick up signals from other clients. This is something that was clearly visible in my observations. Multiple times, client council members reported that they had recently spoken to other clients that came to them with complaints. During the meetings, they passed these signals from clients on to the other client council members and the executives. Moreover, a good network does not only lead to occasional signals, it also allows a client council to get a more complete picture of what the clients generally want. In large organizations with a great number of clients, this asks for an extra effort of council members.

Besides expertise and network, the attitude of client council members is a third important element. An active attitude can enhance the information position of client council members. What might help in this respect, certainly in big organizations, is that the client council chooses a few important topics that it focuses on. *“We zijn zo’n tweeënhalp jaar geleden begonnen van welke onderwerpen pak je nou? (...) Dus zeggen op welke onderwerpen ga je je nou richten. Dus dat je daar de informatie krijgt. (...) Toen merkte ik ook dat het niveau van de adviezen hoger werd. En waar het niveau van de adviezen hoger is, kan je er ook meer mee doen.”*

The attitude of the president of the client council is even more important than that of other members. Multiple executives explicitly refer to the importance of having an active president that is capable of organizing commitment and leading the meetings in a structured manner. *“Veel staat of valt ook met de voorzitter van zo’n cliëntenraad. Wat voor figuur is dat? Hoe hard trekt die er aan? Hoe gestructureerd is zo’n voorzitter? Wat wil zo’n voorzitter uit de vergadering halen?”*

### 7.2.3 *The relationship between executives and client council*

Besides the qualities of the individual members, the relationship between executives and client councils is a third important aspect. First of all a good and open relationship is essential. A first essential precondition for this is trust: *“Je hebt pas natuurlijk goede gesprekken als je ook elkaar vertrouwt, elkaar wat kent. Dat scheelt natuurlijk een stuk.”* According to some executives, creating personal ties between executives and council members is a good way to enhance trust: *“Dat er iets van een persoonlijke band is. Je kent elkaar. We noemen elkaar ook bij de voornamen in dat overleg. Dat de lijnen kort zijn en dat de lijnen ook open zijn. Dus dat je mekaar weet te vinden als er wat is.”* During my observations, it became clear that these personal ties are present in almost all relationships between executives and client councils. When this results in an open relationship, more internal signals reach the executive,



which enlarges his knowledge of what is happening. Moreover, it also stimulates learning during for example informal contacts.

Trust and a close relationship is important, as it influences the way executives react to suggestions by the client council. One of the executives reflects on the relationship a few years ago, when the client council and the executives of the organization used to be less close: *“En dan ontstaat met die afstand ook niet echt de neiging om heel nadrukkelijk goed te luisteren. Dat is heel gek. Toch, als je in discussie bent en je denkt jeeh, daar heb je die weer. (...) Daar ontplofte er eentje en dan had je niet altijd snel de neiging om te zeggen nou, daar heb je een punt. Dat gebeurt niet.”*

Although the importance of good relationships is emphasized, this does not mean that a client council should lose its capacity to be critical. One executive also emphasizes that being critical alone is not enough, but that a client council also needs to be persistent in challenging the executive board when it wants to make a point.

Next to the character of the relationship, the content of what is being discussed in the meetings matters as well. Multiple executives argue that the relationship improves when a client council does not focus solely on the interest of the clients. This does not mean that client councils cannot defend these interests, but it means that executives are more likely to listen when the client council shows the understanding that an executive has to deal with other organizational interests as well. One executive for instance praises a client council for looking further than the complaints of clients: *“Maar ze kijken ook naar het belang van de organisatie. Ik vind dat ze dat ook heel goed doen hoor.”* Another executive compares his client council with his works council and believes the latter is more capable of looking at the general picture: *“Vanuit een totaalperspectief debatteren. Je hoeft niet zo zeer mee te denken, maar debatteer met je opvatting. En dan krijg je een lerende situatie en dat hebben we met een ondernemingsraad eigenlijk veel meer. Omdat zij natuurlijk wel een bepaald perspectief mee brengen, nou dan zeg ik van ja verdomd, je hebt gewoon gelijk. (...) Ik snap dat signaal. En zij werken soms ook mee als iets sneller een proces doormoet, in het belang van het resultaat. Nou ja, dan betaalt zich dat terug. Dus dat is wel een verschil voor mij.”*

Finally, for some of the executives it is important that a client council communicates one unified opinion. One executive remembers that the client council in his organization used to be more divided some years ago. This had a negative impact on the extent to which he listened to the client council's advice: *“Maar dat is een grote kracht. De onderlinge afstemming en de onderlinge eenheid. (...) Ze hebben gewoon afgesproken van we gaan niet in discussie met elkaar. (...) Dat zijn echt slagen van de laatste twee jaar. En dat maakt hun ook sterker. Ja, laten we eerlijk wezen, als je als bestuurder achterover kan zitten omdat de cliëntenraad elkaar in de haren vliegt, ja dat is...”*

### 7.3 Understanding differences

People matter. These two words sum up most of the factors that influence learning in accountability processes. So how do the factors listed in the previous paragraph (and summarized in the table below), relate to the assumptions listed in appendix 4? And how can we use these factors not only to

understand why one executive learns more from his supervisory board than the other, but also why executives usually learn other things from their supervisory board than their client council.

	<b>Relation executive - supervisory board</b>	<b>Relation executive – client council</b>
Executive	Executive takes supervisory board seriously	Executive takes client council seriously
	Open and active attitude of executive	Open and active attitude of executive
Forum	The expertise of supervisory board members	The expertise of client council members
	The network of supervisory board members	The network of client council members
	Active attitude of supervisory board members	Active attitude of client council members
Relationship	Trust leading to an open relationship	Trust leading to an open relationship
	Common understanding of organization's future	Debating with a holistic view on the organization
	Advising without interfering	Unity in advice

**Table 6: factors influencing learning outcomes**

### 7.3.1 Looking back at the assumptions

At the end of chapter 2, I concluded that the assumptions from the literature deal with three aspects of the accountability relationship: the formal, relational and content aspect. The analysis above makes it clear that one aspect is missing in this list: the human aspect. Most academics that focus on the relationship between executives and forums seem to take it for granted that these forums have something interesting to say and that executives are actively listening to this. However, as described above, both the attitude of executives and the expertise, attitude and network of forum members is crucial when it comes to what and how much an executive can learn during the accountability process. This means that the human aspect should be added to the formal, relational and content aspect in further studies of accountability processes.

With regard to the other aspects, most of the assumptions seem to be confirmed in this study. I included three assumptions dealing with the relational aspect in my interviews and observations. The assumption of Greiling (2010) about approaching the actor in a suspicious and controlling manner seems valid. A suspicious attitude by the forum can endanger the openness of the relationship and lead to defensive behavior of the actor. Ebrahim's (2005, p. 76) statement that error should be embraced was aimed at preventing defensive behavior as well. Although the second part of his statement saying that the threat of sanctions should be minimized is too generalistic in my view (as explained below), the idea that error should be embraced to prevent defensive behavior seems to be confirmed. The idea of Lerner & Tetlock (1999) that an actor needs to regard a forum as a legitimate supervisor seems to be confirmed as well. As argued above, it is important that an actor takes a forum seriously.

Four assumptions related to the content aspect were actively studied in the empirical part of my thesis. First of all, the idea of Doney & Armstrong (1996) that actors should be held accountable for the entire decision making process rather than just for the results of a decision was hard to find in practice. This is mainly because supervisory boards and client councils are part of the decision process themselves on most topics and thus not focus on either of the two, but rather on what the decision should be. The other three assumption with regard to the content were confirmed by my empirical work. Schillemans (2007, p. 95) and Ebrahim (2005) argued that debates between actor and forum should focus on reflection and not on checking whether short-term targets are met. As explained above, the added value of forums, and especially the supervisory board, indeed lies in thorough discussions about the major challenges the organization faces. The idea of Broers & Van Montfort (2009, p. 153) that learning is more likely when the forum takes on an advisory role is confirmed as well. As explained above, executives do not have the feeling that they learn that much during discussions focused on control.

The picture is a bit more mixed when it comes to the formal aspect. The assumption stated by Schillemans (2007, p. 95) that learning is more likely when the actor collects information seems to be confirmed. The fact that executives collect information or write specific memo's themselves, is indeed a prerequisite for learning in the information phase. With regard to the assumption that a forum should provide clear feedback (Schillemans, 2007, p. 95), the data show a more nuanced picture. While this assumption seems to be confirmed by the statement that a client council is listened to more when it provides one unanimous point of view, there are also executives that believe a too strict focus on clear judgments can be disadvantageous. They argue that a good discussion with the client council is more inspiring for them than a clearly written down advice. They also warn that a too strict focus on formal advice results in bureaucratization of the accountability relationship, which damages the open character of discussions.

Two other assumptions with regard to the formal aspect focus on sanctions. De Bruijn (2006) argues that sanctions should be at a level which ensures learning but prevents defensive behavior. In itself this is a statement which cannot be rejected. It is more interesting to look to the idea underlying De Bruijn's statement, which seems to be that sanctions are important and that some level of sanctions is necessary. A similar idea underlies the statement of Schillemans (2007, p. 96) about a moderate level of conflict. According to him, debates need to take place in a safe environment but a certain threat of sanctions is necessary to ensure a meaningful accountability process. Looking at the empirical data of this study, it is interesting to note that certainly in the relationship with client councils, executives believe that the exact formal powers have no direct impact on learning. As one executive argues: *"besluit de cliëntenraad iets? Niets, en dat moet ook niet zo zijn. Hebben ze invloed? Zeker."* Another executive has a similar view on the formal authorities of the client council: *"Maar als je kijkt naar de dynamiek van het proces (...), dan is dat niet wezenlijk. Kijk, wanneer je geen invloed voelt, dan ga je naar de middelen grijpen. Dus als het goed gaat, is het volgens mij volstrekt onnodig. En dat lijkt me de beste weg om cliëntenparticipatie te laten renderen. (...) Het is niet als ze morgen instemmingsrecht hebben dat we opeens een heel andere toegevoegde waarde van hun krijgen."* A similar picture emerges when we look at the relationship with supervisory boards. Formally, the relationship is such that supervisory boards have the power to refrain from approving decisions by the executives or even fire an executive director. Executives are aware of the formal powers of their supervisory boards, especially when the members of

the supervisory board also demonstrate that they are willing to use these powers. This also means that a good relationship with the supervisory board and reaching a consensus is important: *“directie en Raad van Toezicht moeten er wel altijd met zijn tweeën uitkomen. Kijk en bij de cliëntenraad kan ik gewoon op een gegeven moment zeggen jullie kunnen hoog of laag springen, maar de regelgeving is zus of wij zijn vanuit het kabinetsbeleid daar en daar aan gebonden, sorry.”* However, most executives argue (and the meetings I observed indicate) that the formal powers of the supervisory board do not influence for instance the extent to which they share information with the supervisory board compared to other forums. Concluding, I would say that the extent to which a process is meaningful is more important than, and not identical to, the level of sanctions. In my view a threat of sanctions is not always necessary to ensure such a meaningful process. Intrinsic factors like an executive’s respect for the expertise of forum members or the extent to which an executive wants to have a good reputation among clients, might be even more important when it comes to ensuring the meaningfulness of an accountability process and the level of learning.

In this context it is also interesting to note that one executive argued that formal powers can be important in an indirect sense. Knowing that the added value of a supervisory board is mainly based on the great expertise of the members, she is afraid that when the responsibilities of such a forum are reduced, it will become far less attractive for these experts to take up a position in a supervisory board.

### *7.3.2 Different forum, different outcomes*

In the previous chapter clear differences between the learning outcomes of the relationship with the client council and supervisory board were described. How do both the general idea that it is the people put in to an accountability process that determine the outcomes, and the more specific factors described above, help in understanding these differences?

Looking at the factors described above, there are some which clearly influence this difference in learning outcomes. This is first of all the knowledge and background of the members of both forums. In general, most supervisory board members have experience as executives in other organizations and are interested and able to advice on strategic issues. This is certainly not the case for all members of client councils. It is interesting to note that in the only client council in which strategic learning did take place, executive experience was also one of the selection criteria for new client council members.

A second factor that plays a role is the difference in networks. While client councils mainly have contacts with other clients, supervisory boards use their contacts outside of the organization to provide insights. Especially in larger organizations, supervisory boards rarely have contact with clients. In large organizations it is also more difficult for the client council to have some sort of organized contact with other clients, while in small organizations client council members are more often directly approached by other clients.

A third important human factor is the extent to which executives take the expertise of a client council seriously. This might especially influence the difference in strategic learning outcomes. While all executives praise the management expertise and experience of their supervisory board members, they do not do this when it comes to their client councils. This raises the question whether executives would really listen to good strategic insights of these client councils when they would be provided.

Finally, the difference with regard to what is being learned is also influenced by a non-human factor: the formal position of the forums. As a supervisory board is usually responsible for approving for example the annual report, the budget and big investments, it is quite logical that it is more involved with strategic issues. On the other hand, the formal role of a client council is representing the interests of clients. As the direct interests of clients usually have to do with operational issues, this is also where they put focus on in the accountability process.

## 8. Conclusion

### 8.1 Summary of results

The aim of this study was finding out whether, what, when and why executives learn during public accountability processes. In order to answer these questions, I studied accountability relationships between executives and their supervisory board and client council. In a first theoretical chapter, I concluded that scholars who have tried to find out how learning can be stimulated, have so far focused mainly on the formal, relational and content aspect of accountability mechanisms. In a second theoretical chapter, an overview of different studies on learning led to the conclusion that a combination of interviews and observations would be the most appropriate way to study this concept. The results of my empirical work presented in the previous chapters show that executives do indeed learn from the accountability relationships with their supervisory board and client council. The main added value of client councils is that they improve an executive's understanding of what is happening inside the organization and come up with ideas for operational issues. In this role they mainly have an impact on policies about facilities for clients and an organization's communication. The main added value of supervisory boards is that they improve an executive's understanding of developments in the environment of the organization and provide ideas for strategic issues. This often helps executives when they are dealing with important projects, the financing of the organization or the strategic position of the organization. In both accountability processes, learning mainly took place during the discussion phase of the accountability process. The importance of informal contacts and the anticipation phase should however not be underestimated either.

Having determined what and when executives learn, the analysis in chapter 7 showed that the human aspect has so far been underexposed in academic literature on learning in accountability processes. While the relational and content aspect are indeed important as well, it are mainly the attitude of executives and the expertise, network and attitude of forum members that are crucial factors. When executives actively approach and inform the forum, they are more likely to learn during the information phase and informal contacts. Moreover, when forum members have the right expertise, networks and attitude, it is more likely that executives receive interesting internal and external information and get ideas that change their view on strategic and operational issues. This study thus shows that attention for the human aspect of the accountability process is needed both in academia and society.

### 8.2 Discussion

What is the value of these results in the societal and academic debate on accountability? This will be discussed in the final two paragraphs of this thesis. First however, I will reflect on the methodology used in this thesis.

### 8.2.1 *Methodological reflection*

As explained in the theoretical chapters of this thesis, accountability relationships are not often studied empirically. Moreover, empirical studies of learning are rare as well, as a lot of academics argue that it is a concept which is hard to measure. In this thesis I tried to tackle this by combining interviews with observations to elucidate what executives learn during accountability processes. This turned out to be a useful technique. The observations were first of all useful as they gave me a better insight in the way the actors and forums discuss with each other during meetings and how they relate to each other more in general. In this sense, the observations helped in understanding the learning outcomes of accountability relationships. Secondly, as Berings (2007, p. 83) argued, the main use of observations is that they allow the researcher to make learning processes explicit. In several interviews during this study, this advantage of observations indeed showed. The respondents in these interviews argued that they did indeed learn from their supervisory board or client council, but found it hard to make this more explicit. Based on my observation, I could then ask them about some discussions during the last meeting, which I had marked as possible learning moments. In this way the observations mainly gave me more insights into the 'small' learning moments that executives do not come up with themselves.

The fact that the observations did turn out to be useful means that the results of my thesis were somewhat influenced by the fact that I was only able to observe in half of the accountability relationships. In the other half, I tried to compensate for the lack of observations by focusing more on the content of meetings in background interviews. However, as the observations are mostly useful for finding those learning moments that respondents would not immediately come up with themselves, one could question whether this provided similar insights. While the lack of observations might thus have influenced the exact number of learning moments I found, the general results about what, when and why executives learn reflect the findings of both the cases in which I did observe and those in which I did not.

Three other methodological issues might be more important. First I want to reflect on the idea of generalization. As explained by Swanborn (2010, p. 66), a question often asked after qualitative research is to what extent the results also tell us something about the cases that were not studied. This is first of all certainly not the case in the sense of statistical generalization (Boeije, 2010, p. 181). Based on the results presented in chapter 6, we can for instance not say that in general strategic learning takes place in only 1 out of 8 client councils. However, based on a study like this, analytical (or theoretical) generalization is certainly possible (Swanborn, 2010, p. 66). This means that the developed framework on what is learned, when learning takes place and which factors influence learning, is useful for analyzing similar accountability relationships.

A second issue is the fact that I did not study any accountability relationships closely over a longer period. Most of the issues being discussed between executives and supervisory boards or client councils are not settled in one meeting. The real important issues are first of all prepared in committee meetings, which I did not observe in my study. As multiple respondents indicate that it is during these committee meetings that there is a more informal and open discussion, it seems useful to observe these meetings as well in further research. Do executives indeed learn a lot during these meetings and what does that tell us for how learning can be further enhanced?

Finally, the idea of a 'relatively permanent change' is crucial in the concept of learning. However, based on the interviews and observations it was sometimes still hard to establish to what extent a discussion with a forum had really led to change or had just confirmed ideas already living among executives. As described in chapter 2, structural accountability processes have a cyclic nature. Most decision making processes in organizations take quite a long time and go through various rounds of accountability. A longitudinal study in which such a project is followed closely, can improve our understanding of all the little moments at which forums provide lessons for the actor and of the exact impact of such a forum. Studying a particular case would thus give more room to make a clear comparison between the first plan of executives and the way this has changed as a result of the frequent contact with a forum, making a researcher more able to see 'relatively permanent change'.

### *8.2.2 A wider societal perspective*

All interviewed executives underline the importance of client councils and supervisory boards and argue they would not want to lose them. Although one can debate whether the impact they have is satisfactory, fact is that executives do learn from both forums. However, the results also show that the success of accountability processes depends on the people involved. And certainly for client councils, that do not have the power to fire an executive, it seems worrying that they are quite dependent on the attitude of the executive they are dealing with.

So what insights do these outcomes provide from a societal perspective? In the first paragraph of this thesis it became clear that public accountability processes are the topic of a wide societal debate. Recent scandals in multiple (semi-)public organizations have led to a call for stricter supervisory boards. At the same time, there are plans to further increase the formal powers of client councils in for instance care organizations.

With regard to the debate on supervisory boards, the results raise attention for the possible negative effect the societal debate has on learning processes in supervisory boards. The idea that supervisory boards need to prevent scandals from happening, seems to stimulate supervisory boards to take a more controlling stance. As explained in chapter 7, this might lead to a supervisory board that is less inspiring for an executive than it could be. The fact that this is a negative effect of the plea for a more controlling supervisory board, is hardly recognized. It raises the question whether the political and societal debate on supervisory boards is not too much influenced by a few scandals. This might result in the fact that those arguing for measures that ensure a more controlling supervisory board, throw out the baby with the bath water.

With regard to client councils, the results give food for thought when it comes to recent proposals to increase the power of client councils in strategic issues. From a learning perspective, an important conclusion is that the expertise of a client council should be leading for the issues it advises on. Nobody benefits from a situation in which a client council can decide on important strategic issues, while the members do not have the expertise nor desire to do so. Right now, it seems that a majority of the client councils is most useful when they are given room to come up with signals and views of themselves and clients around them, or when they are asked to respond to new plans of which it is clear how they will impact them as a client. If based on a democratic ideal, politicians want client councils to have a say on



strategic issues, the criteria for selecting client council members and the training for the members need to be altered as well. And as Trappenburg (2008, p. 226-227) concluded, it is questionable whether such further democratization and emancipation of clients in health care, will have a positive effect on the quality of care and the patients themselves.

For organizations, the findings of this study emphasize the importance of good human resource management when it comes to selecting executives and forum members. The extent to which people are willing to organize and listen to a countervailing power should be a criterion in the selection of all executives. The extent to which forum members have the expertise, network and attitude that is needed in the specific organization should have a key role in their selection process as well.

But apart from the selection of both executives and forum members, constant evaluation throughout their relationship is needed to make sure that both these personal aspects and the quality of the relationship remain at the appropriate level. With regard to the importance of evaluations, the results of this study support the claim made by Lückérath-Rovers (2011) in her inaugural lecture. In this lecture she argues (2011, p. 39) that although rules and governance codes are important, the people in the boardroom in the end determine what they think is appropriate behavior in the accountability relationship. The way people act in a specific setting like an accountability process is partly determined by mores that slowly grow in a group. These mores are also conveyed to new group members and can only be changed over a longer period of time. To make sure that such mores do not prohibit learning during an accountability process, evaluations are an essential element: "A formal and rigorous evaluation will bring to light whether the desired open culture is present, whether the individual directors are still dedicated enough, whether the board of directors and its members operate independently and have a critical attitude towards the executive board, and whether the board of directors is diverse enough to prevent group think and tunnel vision." (Lückérath-Rovers 2011, p. 40, own translation). Apart from a yearly internal evaluation, Lückérath-Rovers (2011, p. 40) also advocates an external evaluation once every three years, to make sure the evaluation is conducted by capable persons in a transparent manner. For client councils, there is no reason to expect that a thorough evaluation once a year is not a valuable practice as well to ensure that learning outcomes remain at a high level or reach an even higher level.

### 8.2.3 *A wider academic perspective*

From an academic perspective, the empirical findings of this study provide several useful insights. As I have argued throughout the results section, the human aspect is largely missing in the literature on public accountability. However, at the end of chapter 7, I have also argued that most of the theoretical insights from previous studies seem to be confirmed by the data of my empirical work. Learning is indeed more likely when a forum focuses on advising rather than controlling, as Broers & Van Montfort (2009) already argued. The same is true for the ideas of Ebrahim (2005) and Schillemans (2007) when they argue that forums should focus on reflection rather than on judging whether particular targets are met. Nevertheless, some parts of the literature (like Schillemans (2007) when he argues a certain threat of sanctions stimulates learning) seem to put too much emphasis on the formal powers of a forum. Sanctioning powers of the forum are not the only thing which can make a process meaningful and

ensure that an executive learns from it. Instead, one could question whether learning only because of a threat of sanctions is the kind of learning among executives we are really looking for.

As explained in my chapter on methodology, not all theoretical assumptions on what factors might stimulate learning were touched on during my empirical work. I did for instance not pay attention to Schillemans' statements that learning was more likely when there are not too many forums which provide similar insights (2007, p. 96-97). This idea of Schillemans follows from the debate on the 'accountability overload' (see e.g. Bovens et al., 2008, p. 227-230) in which the argument is made that there might be too many accountability forums demanding different things from one actor. Reflecting on the results of my work, it is fair to state that an executive's relationship with a client council and supervisory board rarely show overlap with regard to what executives learn. Moreover, executives do not seem to experience the fact that they are being held to account by both forums as an overload of accountability. One could however wonder whether this changes when client councils would start focusing more on strategic decisions as well.

Most ideas from social psychology were not part of my interviews and observations either. A majority of the studies from this field focus on small factors, which seem hard to study in real-life cyclic accountability relationships. However, while most studies from social psychology already emphasize the importance of anticipation, the phase is often overlooked in public administration. The learning moments found in this study show that it nevertheless is an important phase in the accountability process, where the contact between actor and forum begins. As such, I believe that the anticipation phase deserves more attention within studies on public accountability. More research is needed to find out what exactly happens in this phase: how do executives or other actors anticipate the opinion of forum members? Do they reflect on the opinion of forum members themselves or do they also regularly contact them informally as described in my results? In order to study this, one would probably also need to observe internal meetings of the executive boards in which they discuss the way decisions will be presented to the forum. With regard to the implementation phase I introduced, my empirical work does not confirm the idea that this is an important phase in a cyclic accountability process. Unlike the other phases in the process, there is no real contact between actor and forum during the implementation phase. Although implementation certainly happens between the judgment of the forum and a new round of anticipation, one could wonder if that means it should also be mentioned as a separate phase within the cyclic accountability process.

Next to the anticipation phase, a second issue which deserves further research is the conclusion that the human aspect is an important factor in understanding learning outcomes. Can we come up with more specific criteria for what makes a good forum member? And how should evaluations be organized to ensure that the people active in accountability processes also stay on track? A systematic study of the different evaluation practices in accountability relationships could be very useful for both academia and society. With regards to the human aspect, it would also be interesting to focus more on the information position of forums. It has already been emphasized by many authors that the information position of a forum is an important topic (e.g. Bovens et al., 2008; Broers & Van Montfort 2009). This is once again confirmed in this study, but in a way that puts more emphasis on the active attitude of both executives and forum members in the process of gathering information to enhance their expertise. It has been suggested in this thesis that executives should take a critical look at the way they present information to

the forum and that forums need to come up with new ideas on how to gather information in the organization. During my empirical work, I have come across multiple different forms of presenting information by the actor (e.g. sending whole reports or providing summaries) and looking for information by the forum (e.g. informal contacts or mystery guest studies). It would be interesting if more research would focus on these different practices to find out which methods of information gathering are most successful and really help the forum in enhancing its expertise and knowledge about the organization. This means one should actually ask the central question of this study the other way around: what do forum members learn from the actor, and what factors stimulate learning by forum members?

Finally, the results provide interesting insights for the assessment tool for accountability arrangements developed by Bovens et al. (2008). It shows that next to the relational components already in that tool, an evaluation of the learning potential of an accountability relationship should also pay attention to the human aspect. Do forum members have the right expertise, attitude and network? And do actors have a proactive attitude? Besides this, the results do confirm the conclusion of Bovens et al. (2008, p. 234) that there is a clear tension between the criteria for a successful accountability process from a constitutional, democratic and learning perspective. With regard to supervisory boards, the tension is most evident between the constitutional and learning perspective. There are factors, like having supervisory board members that are dedicated and willing to address problems, which are important from both perspectives. However, the balance between the advising and controlling role of a supervisory board needs to tip to both sides to meet the standards from both the learning and constitutional perspective. The results about client councils presented here, show that there is also tension between the democratic and learning perspective. As explained above, a democratic ideal seems to ask for influence of clients on all critical strategic decisions, while one can question whether this would also be useful from a learning perspective.

It is important to note here that these different perspectives stand for different ideas on the value of an accountability relationship. The fact that there are tensions between these perspectives thus means that there will always be some people satisfied with the way an accountability relationship functions, while others are not. As there is no reason to expect this will change any time soon, the different perspectives and the tensions between them will probably remain subject of both academic and societal debate in the coming years.

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## Appendix 1: Topic list background interviews

Inleiden door aanleiding/doel onderzoek en interview uit te leggen + bedanken voor de medewerking

### Algemene vragen over achtergrond forums in organisatie

#### Cliëntenraad

- 1 Zou u mij meer kunnen vertellen over de oorsprong van de cliëntenraad?
- 2 Wat is de achtergrond (relatie met de organisatie/kennis/ervaring) van de leden van de cliëntenraad en hoe worden ze geworven/benoemd?
- 3 Hoe vaak vergadert de cliëntenraad? En is dit met of zonder (een deel van) het bestuur?
- 4 Wat zijn de formele bevoegdheden van de cliëntenraad in de organisatie/wat is hun rol en plek in de besluitvormingsprocedure?
- 5 Wat voor stukken bespreekt de cliëntenraad zoal? Zijn deze stukken opgesteld door de organisatie of door de raad zelf? Zijn de stukken speciaal voor de cliëntenraad opgesteld of zijn ze al eerder gebruikt? (B1)

#### Raad van Toezicht

- 6 Zou u mij meer kunnen vertellen over de oorsprong van de raad van toezicht?
- 7 Wat is de achtergrond (relatie met de organisatie/kennis/ervaring) van de leden van de raad van toezicht en hoe worden ze geworven/benoemd?
- 8 Hoe vaak vergadert de raad van toezicht? En is dit met of zonder (een deel van) het bestuur?
- 9 Wat zijn de formele bevoegdheden van de raad van toezicht in de organisatie/wat is hun rol en plek in de besluitvormingsprocedure?
- 10 Wat voor stukken bespreekt de raad van toezicht zoal? Zijn deze stukken opgesteld door de organisatie of door de raad zelf? Zijn de stukken speciaal voor de raad van toezicht opgesteld of zijn ze al eerder gebruikt? (B1)

### Vragen betreffende het contact tussen bestuur en forum

- 11 Hoe gaat de bespreking van een vergaderstuk met de cliëntenraad in zijn werk?
  - a. Is er al voor de vergadering contact over?
  - b. Is er tijdens de vergadering een grondige discussie?
  - c. Komt de cliëntenraad uiteindelijk met een concreet advies?
  - d. Hoe wordt dit vastgelegd en opgevolgd?
  - e. Kunt u concrete voorbeelden noemen van wat bestuurders van de cliëntenraad hebben geleerd?
- 12 Hoe gaat de bespreking van een vergaderstuk met de raad van toezicht in zijn werk?
  - a. Is er al voor de vergadering contact over?
  - b. Is er tijdens de vergadering een grondige discussie?
  - c. Komt de raad van toezicht uiteindelijk met een concreet advies?



- d. Hoe wordt dit vastgelegd en opgevolgd?
  - e. Kunt u concrete voorbeelden noemen van wat bestuurders van de raad van toezicht hebben geleerd?
- 13** Waar focusen beide forums op? Denken ze vooral mee over hoe dingen anders kunnen of zijn ze meer gericht op het controleren van prestaties? (C1, C4, C5)
  - 14** Hoe zou u de verhoudingen tussen bestuur aan de ene kant en raad van toezicht en cliëntenraad aan de andere kant omschrijven? Wordt er vaak bedreigd met sancties of juist heel open en informeel samengewerkt? (B3, C3, F2)
  - 15** In hoeverre maken bestuurders zich druk om de mogelijke sancties die het forum kan opleggen? (E1)
  - 16** In hoeverre hebben de cliëntenraad en de raad van toezicht meer een adviserende of meer een controlerende rol? (C2)
  - 17** Zijn er verder belangrijke verschillen tussen de forums die van invloed zijn op de mate waarin bestuurders leren van de contacten met de forums?
  - 18** Zijn er nog zaken die ik niet heb gevraagd maar u wel relevant lijken voor mijn onderzoek?

Bedanken voor medewerking

## Appendix 2: Observation form

Questions about whether and how learning takes place:

- 1 Do members of the forum come up with information that was not in the memos which are discussed? Is this information about internal or external developments?
- 2 Do members of the forum suggest different management strategies to the actor?
- 3 Do members of the forum come up with a different idea for further action that was not in a memo?
- 4 Do executives say that a piece of information is new for them?
- 5 Do executives say that they had not yet thought of an idea that is brought up by the forum?
- 6 Do executives explain what they will do/change as a result of the discussion?

Questions about factors assumed to influence learning outcomes

- 7 Is there a reflexive dialogue about the actions of the organization or is the discussion solely about who is to blame for specific results? (C1, C4, C5)
- 8 Does the forum provide a clear advice or opinion at the end of a discussion? (D1)
- 9 Does the forum approach the board in a cooperative or distrusting manner? (B3)
- 10 Is there an open discussion or is there a constant threat of sanctions? (B2, C3)
- 11 Does the actor show whether it respects the legitimacy and expertise of the forum? (F1)
- 12 Does the forum act in a more advisory or more supervisory manner?

## Appendix 3: Topic list interview executive director

- 1 Introductie onderzoek en eerdere activiteiten binnen organisatie
- 2 Uitleggen anonimiteit en vragen of opname OK is.
- 3 Recentelijk heb ik een vergadering met uw raad van toezicht en cliëntenraad geobserveerd. Zou u voor beide vergaderingen kunnen aangeven wat het belangrijkste is dat u heeft meegenomen uit deze vergaderingen? Wanneer geen respons wellicht: Mij viel op dat het forum ... zei, wat heeft u hier mee gedaan?
- 4 Afhankelijk van welke zaken al genoemd worden, navragen of andere zaken ook geleerd worden:
  1. Doet u ook kennis op over interne ontwikkelingen?
    - i. Positief antwoord: kunt u dit wellicht toelichten met voorbeelden: wat is de kennis die u opdoet, hoe komt het forum hieraan, hoe/wanneer is de kennis tot u gekomen, wat heeft u er vervolgens mee gedaan?
    - ii. Negatief antwoord: Waarom is dat volgens u zo?
  2. Doet u ook kennis op over externe ontwikkelingen?
    - i. Positief: kunt u dit wellicht toelichten met voorbeelden: wat is de kennis die u opdoet, hoe komt het forum hieraan, hoe/wanneer is de kennis tot u gekomen, wat heeft u er vervolgens mee gedaan?
    - ii. Negatief: Waarom is dat volgens u zo?
  3. Heeft u door de jaren heen ook geleerd beter om te gaan met het forum? Bijvoorbeeld qua het aanleveren van informatie of de manier waarop discussies vorm gegeven kunnen worden?
    - i. Positief: kunt u dit wellicht toelichten met voorbeelden: wat heeft u precies geleerd, op welk moment heeft u dit geleerd (moment dat het fout ging?), hoe komt deze leerervaring tot uiting?
    - ii. Negatief: Waarom is dat volgens u zo?
  4. Heeft u zich dankzij de contacten met het forum ook ontwikkelt als manager?
    - i. Positief: kunt u dit wellicht toelichten met voorbeelden: wat heeft u precies geleerd, op welk moment heeft u dit geleerd (moment dat het fout ging?), hoe komt deze leerervaring tot uiting?
    - ii. Negatief: Waarom is dat volgens u zo?
  5. Krijgt u vanuit het forum ook nieuwe ideeën over hoe u concrete operationele kwesties kunt aanpakken?
    - i. Positief: kunt u dit wellicht toelichten met voorbeelden (wellicht uitlokken met vraag als 'wat is nu echt het parapdaardje van de Raad van Toezicht/cliëntenraad'): hoe kwam het idee voor het eerst ter sprake, in hoeverre was dit iets anders dan u zelf voorstond, hoe heeft u zich laten overtuigen door het forum, wat is uiteindelijk het resultaat?
    - ii. Negatief: Waarom is dat volgens u zo?

6. Krijgt u vanuit het forum ook nieuwe ideeën over hoe u strategische kwesties kunt aanpakken?
  - i. Positief: kunt u dit wellicht toelichten met voorbeelden (wellicht uitlokken met vraag als ‘wat is nu echt het parapedaardje van de Raad van Toezicht/cliëntenraad’): hoe kwam het doel voor het eerst ter sprake, in hoeverre was dit iets anders dan u zelf voorstond, hoe heeft u zich laten overtuigen door het forum, wat is uiteindelijk het resultaat?
  - ii. Negatief: Waarom is dat volgens u zo?
- 5 Zijn er zaken waarvan u denkt “dat heb ik meegenomen uit of meegekregen van het contact met mijn cliëntenraad of raad van toezicht” die nog niet aan bod zijn gekomen?
- 6 Wat zijn naar uw idee de punten die de cliëntenraad/raad van toezicht echt belangrijk vindt? En neemt u deze punten ook mee bij het schrijven van beleidsstukken die pas later bij deze organen komen? En in hoeverre denkt u hier alleen aan of verandert het ook echt wat u opschrijft?
- 7 In hoeverre leert u al door het opstellen van een adviesaanvraag of door het opstellen van de informatie voor het forum?
- 8 In hoeverre doet u vooral kennis en inzichten op tijdens de vergaderingen en in hoeverre gebeurt dit ook daarbuiten tijdens informele contacten?
- 9 Als u zou moeten zeggen wat zijn de factoren die beïnvloeden of u wat leert van de contacten met het forum, welke factoren zou u dan noemen?  
Wanneer nog niet genoemd:
  1. Is er een verschil wat betreft de focus van vergaderingen? (op resultaten of processen; op hoe het beter kan of wie er schuldig is?) (C1, C4, C5)
  2. Is er een verschil (in bijvoorbeeld helderheid) van de eindoordelen/adviezen die het forum u meegeeft? (D1)
  3. Is er een verschil wat betreft de manier waarop de organen uw bestuur benaderen (meedenkend of wantrouwig)? (C2, C3)
  4. Is er een verschil wat betreft de mate waarin er een dreiging van sancties gedurende het proces? (B3)
  5. Is er een verschil tussen de mate waarin het forum daadwerkelijk beschikt over sancties die u raken? (E1)
  6. Is er een verschil wat betreft de deskundigheid en legitimiteit van het forum? (F1)
  7. Is er een verschil in de mate waarin u bereid bent het achterste van uw tong te laten zien in vergaderingen?
- 10 In hoeverre leiden deze verschillen tot de verschillen in leeruitkomsten waar we het eerder over gehad hebben? Of zijn er andere factoren die daar aan bijdragen?
- 11 Zijn er zaken waar ik nog niet naar gevraagd heb die u relevant lijken voor mijn onderzoek?

Bedanken voor medewerking

## Appendix 4: Factors assumed to influence learning

As described in chapter 2, there are different factors that have been theoretically and/or empirically linked to the learning outcomes of accountability processes. Here these different factors are listed per phase of the accountability process.

### A. Anticipation phase

1. Learning is more likely when the actor does not know exactly what the opinion of the forum on a specific matter will be (Tetlock et al., 1989).
2. Learning is less likely when the actor is already devoted to one view and not open to other insights (Tetlock, 2002; Tetlock et al., 1989).
3. Learning is more likely when the actor believes that there are conflicting views within the forum on a specific topic. (Green et al., 2000).

### B. Information phase

1. Learning is more likely when the actor collects new information for the accountability process (Schillemans, 2007, p. 95).
2. “Learning is more likely if information systems are flexible and simple rather than elaborate or rigorous” (Ebrahim, 2005, p. 79).
3. Learning is less likely when the forum approaches the actor in a suspicious and controlling manner (Greiling, 2010).

### C. Debate phase

1. Learning is more likely when the forum does not solely focus on checking whether certain predetermined short-term targets are met (Ebrahim, 2005).
2. Learning is more likely when the forum takes on an advisory rather than a supervisory role (Broers & Van Montfort, 2009, p. 153).
3. Learning is more likely when there is a moderate level of conflict (Schillemans, 2007, p. 96; Bovens et al., 2008):
  - i. the debate takes place in a safe environment (resulting in an open discussion);
  - ii. but there is a certain threat of a sanctions that will affect the actor (resulting in a meaningful process).
4. Learning is more likely when the debate between actor and forum is focused on reflection: how can the organization be more successful in realizing the objectives (Schillemans, 2007, p. 95).
5. Learning is more likely when the actor is held accountable for the entire decision making process (Doney & Armstrong, 1996).

### D. Judgment phase

1. Learning is more likely when the forum provides clear and useful judgments/feedback after debating with the actor (Schillemans, 2007, p. 95).

**E. Implementation phase**

1. Learning is more likely when sanctions are severe enough to stimulate taking action, but not that high that they stimulate defensive behavior (De Bruijn, 2006).

**F. General process**

1. Learning is more likely when the actor believes the forum to be a legitimate supervisor (Lerner & Tetlock, 1999).
2. "Learning is more likely if error is embraced as opportunity and the threat of sanction is minimized" (Ebrahim, 2005, p. 76).
3. Learning is more likely when a forum provides insights that are not already provided by other forums (Schillemans, 2007, p. 96).
4. Learning is less likely when there are too many accountability processes (Schillemans, 2007, p. 96).
5. Learning is more likely when there are close social ties between the members of the actor and those of the forum which facilitate decision-making and advice and counsel interactions (Westphal, 1999, p. 16; Nicholson & Kiel, 2007, pp. 588).
6. Learning is less likely when there are close social ties between the members of the actor and those of the forum which impact the monitoring capacity of the board (Hwang & Kim, 2009).
7. Learning is less likely when the chairman of the actor is also chairman of the forum, damaging its controlling capacity (Boyd, 1995).

## Appendix 5: List of respondents

### Respondents from cases

	Function	Organization
1	Secretary supervisory board (and former secretary client council)	Care organization 1
2	Executive director	Care organization 1
3	Executive Secretary	Care organization 2
4	President executive board	Care organization 2
5	President supervisory board	Care organization 3
6	President executive board	Care organization 3
7	Secretary supervisory board	Care organization 4
8	Secretary client council	Care organization 4
9	Member executive board	Care organization 4
10	Secretary client council	Agency 1
11	Executive director	Agency 1
12	Secretary client council	Agency 2
13	Secretary supervisory board	Agency 2
14	Executive director	Agency 2
15	Secretary supervisory board	Agency 3
16	Secretary client council	Agency 3
17	Executive director	Agency 3
18	Secretary supervisory board	Agency 4
19	Secretary client council	Agency 4
20	President executive board	Agency 4
21	Secretary client council	Agency 5
22	President client council	Agency 5
23	President executive board	Agency 5

### Other respondents

	Function	Organization
24	General manager	Association of health care executives
25	General manager	Association of health care supervisors
26	Executive secretary	Care organization

## Appendix 6: Code Tree

- Learning Content Client council
  - o Insight in opinion clients
  - o Dealing with forum
  - o Operational learning
  - o Signals from clients
  - o Signals from environment
  - o Signals from organization
  - o Strategic learning
- Learning Content Supervisory board
  - o Managing skills
  - o Dealing with forum
  - o Operational learning
  - o Signals from clients
  - o Signals from environment
  - o Signals from organization
  - o Strategic learning
- Learning Moments Client council
  - o Anticipation phase
  - o Bilateral discussions
  - o Discussion phase
  - o Information phase
  - o Informal contact
  - o Judgment phase
  - o Projects/workgroups
- Learning Content Supervisory board
  - o Anticipation phase
  - o Discussion phase
  - o Information phase
  - o Informal contact
  - o Judgment phase
  - o Projects/workgroups/committees
- Factors Client council
  - o Looking at different interests
  - o Bureaucratization
  - o Contact with other clients
  - o One unified stance
  - o Focus on priorities
  - o Formal powers
  - o Attitude executive



- Attitude members
- Information position
- Interesting agenda
- Relationship CC\_executive
- Role president CC
- Atmosphere in meetings
- Background/expertise members
- Factors Supervisory board
  - Background/expertise members
  - Bureaucratization
  - Focus on failures
  - Formal powers
  - Similar interests/ideas
  - Attitude executive
  - Attitude members
  - Information position
  - Network members
  - Trust in relationship
  - Division of tasks SB\_executives
- Other
  - Acting supervisory board
  - Forum as ambassador