Choosing an educational course – A decision theory perspective on the Swedish public sector

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Abstract

The public sector has undergone extensive changes in recent years following the implementation of New Public Management. Studies on the subject are still retained in previous grounds made in other circumstantial prerequisites. Therefore, this study aims to increase the understanding of decision processes in public authorities to provide a nuanced picture of the phenomenon and further complement the established literature on decision-making theory. In doing so, we answer the question of how and why and it is decided which educational course an employee at a Swedish governmental agency attends.

Through the use of a snowball sample approach, we reversed tracked the decision process and examined the underlying incentives of the process. By using both interviews with identified relevant actors in combination with related documents, we achieved a triangulation effect of our data. The results demonstrated a variety of applicable approaches to the decision made by the different actors throughout the decision process in their contextually dependent circumstances. Moreover, the results indicate that previous decision-making literature is insufficient on its own. Instead, we claim that a broad understanding is required to grasp decision-making behavior and advocate for a combinatorial and holistic approach which adhere to the varying decision-making behavior.

Key words: Scandinavian context, public organizations, snowball sample, decision-making, rationality, irrationality, paradoxical thinking
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Andreas Christensson            David Hedman
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1. Introduction

Our intellect allows us as humans to rationalize and attempt to comprehend our contexts. We seek to make sense of our world and decide on how to behave within it. This goes for organizations as well where making decisions constitute the core meaning of organizing (Sahlin-Andersson, 1986). Scholars have attempted to create a common definition of ‘decision’ which has made the term synonymous with choice (Brunsson, 2007; Beyer, 1981). The development of decision theory culminated into two distinct theoretical approaches, the rational and the irrational approach. Although there is an ongoing debate regarding which is the most useable approach towards decision-making, an understanding of both approaches is necessary to fully grasp the complexity of decision-making (Tarka, 2018).

The majority of the literature regarding decision processes has focused on organizations within the private sector, leaving the public sector to be less explored when it comes to understanding decision-making (Andersen, 2010; Nutt, 1999; Wiesel, Modell and Moll, 2011). Organizations in the public sector differ from the private sector in several ways, mainly through their high degree of external control, political nature, transparency demands, and ownership (Fredriksson and Pallas, 2016; Bozeman and Bretschneider, 1994). Studies have also demonstrated differences in decision-making between the private and public sector, where the processes in public organizations are restricted and more complex (Bretschneider, 1990; Coursey and Bozeman, 1990; Rainey and Chun, 2005; Pollanen et al., 2017; Szymaniec-Mlicka, 2017), and more constrained by external factors (Nutt, 2005; Grubic-Nesic et al., 2016; Boyne, 2002). These differences are assumed to influence decision-making to a certain degree depending on the specific public organizational context.

However, the entire public sector has undergone tremendous changes during the last few decades, both concerning the roles and purposes of public organizations, as well as how they are managed (Almqvist, 2006, p. 18.). This phenomenon has been defined as “New Public Management” (Røvik, 2008) (hereby referred to as NPM). One of the main effects of NPM has been the introduction of rational management within the public sector, where public management practices become more like private ones (Hyndman and Eden, 2001). Public organizations now exhibit an increased focus on competitive advantage and capability utilization, as well as on value provision towards their various stakeholders (Boyne, 2002).

These ideas of organizational changes have not been implemented in the same way and to the same extent across public sectors globally. In contrast to other countries that have followed the
changes of NPM, the Nordic countries have not fully modeled their public sector according to privately owned companies and have kept traditional features such as collective bargaining and universal welfare (Ibsen et al., 2011). Instead, these countries and Sweden, in particular, has introduced a form of “Hybrid Organizations” as a result of the new management ideas of NPM (Czarniawska and Solli, 2014). These hybrids are characterized by being a mixture of different organizational types, having traits from both private and public organizations (Ibid.; Jäger and Schröer, 2014). This specific development makes it exciting and necessary to conduct further research on the Swedish public sector and see how decision-making processes are formed in an environment that have undergone substantial changes in previous decades. Specifically, as public authorities constitute a large portion of the public sector in Sweden (Ibsen et al., 2011) with its 160 000 employees (Regeringskansliet, 2019), it is a particularly interesting organizational form to study more thoroughly.

1.1 Problem statement

The theoretical discussion regarding the applicability of either the rational or irrational approach towards decision-making has still not reached common ground. However, with new approaches emerging advocating a more holistic approach towards the decision-making process (Tarka, 2018; Smith, 2008; Calabretta et al., 2016; Elbanna, 2006), further empirical studies are required to saturate the field of research.

Although studies within decision-making theory have over the years laid the majority of their focus towards processes that occurs in the private sector, public sector organizations have received some attention regarding how decisions are made due to the sector’s unique environment (Bozeman and Bretschneider, 1994; Nutt; 1999). However, a large portion of these studies has been conducted in the middle of a series of substantial changes concerning how organizations within the public sector are structured and what their goals and objectives should be, which has been sparked of by NPM. Because of this continuing change process, organizations within the public sector do not organize in the same way and operate according to procedures from when these studies were conducted, especially as these organizations continue to change considerably (Lindström, 2017).

During the same period as NPM emerged in Sweden, organizations from both sectors have become more fascinated with learning and development (L&D) and efforts on developing the competencies of its employees is deemed to be vital for all businesses to achieve competitiveness (Maskell et al., 1998; Utbildning.se, 2019; Visma, 2012). Organizations use
competence development as a means to improve their resources, i.e., their employees, which, according to Pfeffer and Salancik (1978) is to improve their competitive situation. Thus, the fact that Swedish public authorities spend time and money on competence development courses when most of these organizations do not have any direct competitors arouses curiosity to why and how these decisions are made. To study a governmental agency, i.e., an organizational type without direct competitors and one that exhibits effects of NPM-incentives, would allow us to further understand decision-making processes in the public sector.

Furthermore, Sweden is the Nordic country that has implemented the most ideas and reforms of NPM among the Nordic countries (Ibsen et al., 2011) and is still today heavily influenced by the movement (Karlsson, 2017). Most organizations within the Swedish public sector are using management ideas that originate from the private sectors, such as performance management tools (Montin, 2015; Hall, 2012). The changes in public-sector management could have possible implications for decision-making and its processes as well. We, therefore, advocate for a need to apply decision-making theories and conduct further qualitative research within a public organization, to fill the theoretical gap that exists towards public sector organizations and their use of contemporary management ideas. Moreover, Sweden’s public sector’s use of competence development efforts can be seen as one expression of the changes that it has undergone. This requires further research to understand how existing literature on decision theory can explain the new development within Swedish governmental organizations.

1.2 Purpose and research question

The intention of this thesis is therefore to create a broader understanding of decision processes in public authorities. By reviewing existing theories regarding decision-making and using them in a contemporary setting, we present a complex and revised process of how decisions are made in a public sector organization. The purpose of this thesis will be answered through the following research question: How and why is it decided which educational courses an employee at a Swedish governmental agency attends? This will be answered by studying a Swedish Governmental Agency and its competence development strategy, and investigating how they decide which educational courses, both internally constructed and externally purchased, their employees should participate in.
2. Theory

This section begins with a review of the assumptions underlying the empirical research, introduced with a discussion of previous literature on the context of public organizations, specifically on the modern Scandinavian context. Following is a review of the literature on decision-making in public organizations to help understand the empirical context. Finally, we present our theoretical framework consisting of decision-making theories, which later will be used to analyze how decision-making is practiced in public organizations.

2.1 Literature review of public organizations

Public organizations exhibit some general characteristics which differentiate them from other organizations. Several studies use a distinction between the market, the public sector and the civil society (Wolfe, 1989). Others use ownership, funding, and control as distinguishing variables (Bozeman, 1987), or environmental, transactions, and process factors (Nutt and Backoff, 1993; Rainey, 1989) as an approach to understanding the uniqueness. To describe the characteristics of public organizations, scholars use explanations focusing on dimensions of ownership, funding, and control (Boyne, 2002), or different degrees of political influence (Bozeman and Bretschneider, 1994). A more holistic approach as presented in several studies (e.g. Baarspul and Wilderom, 2011; Nutt, 1999; Perry and Rainey, 1988) is a necessity for a more adaptable view on these types of organizations. The lack of consensus of definitions for public organizations originates from the variety of approaches to public organizations, which could differ between countries (Robbins and DeCenzo, 2008), and their purpose domestically (Ibsen et al., 2011). Our theoretical approach will build upon current assumptions and relevant characteristics of public organizations which are applicable to the context of our study to understand how public organizations operate and what makes them unique.

The changes in how public organizations are structured and operated today, as a result of the ideas of NPM, are especially evident in Scandinavia (Ibid.; Hood, 2005; Pollitt and Bouckaert, 2011; Goldfinch and Wallis, 2010). The Scandinavian countries differ from other regions, even though NPM incentives can be identified in other contexts (Furusten and Junker, 2019). Therefore, we will focus our study and theoretical review on the Scandinavian, and especially the Swedish context. In the early 1970s, the Swedish government began remodeling the Swedish public sector through deregulation and de-bureaucratization (Svanborg-Sjövall, 2012). Since then, the NPM implementations have been realized in Sweden (Hasselbladh et al., 2008; Ahlbeck Öberg et al., 2016). The Swedish context is of interest due to its realized changes, although the public sector is still fundamentally stable (Svallfors, 2011), whose core purpose remains the same (Hollertz et al., 2018). Our theoretical approach will build upon current assumptions and relevant characteristics of public organizations which are applicable to the context of our study to understand how public organizations operate and what makes them unique.
2.1.1 General characteristics of Swedish public organizations

The distinguishing characteristics for Swedish public organizations primarily stem from external pressures, from citizens, corporations, and politicians. External influences provide a ground for the shaping of public organizations. Our review of the characteristics focuses on aspects which previous studies on Swedish and Scandinavian public organizations concluded are inherent in its current state. These assumptions give us an initial understanding of how Swedish public organizations function in today's setting, which is relevant to further understand in what context public organizations operate. We do not imply that these assumptions should be taken as an absolute reflection of all public organizations. However, it provides us with a foundation upon which the understanding is further built.

The core principle of the Swedish political system, that democratically elected politicians’ decisions shall be practiced by the public sector organizations (Frick, 2013) is fundamental for how public organizations operate. This principle creates a complex responsibility situation where organizations need to work according to varying stakeholders whose agenda changes regularly. The limitations hinder strategic freedom as goals are determined by external political factors (Eskildsen et al., 2004), which further shape the agenda and operational limits for the organizations (Raharjo and Eriksson, 2017). Political influences also determine the financial resources that public organizations operate according to (Hvidman and Andersen, 2014), primarily funded through taxation (Alexius et al., 2019). The political agenda is determined by the current will of the people, which connects to the pressure from the citizens to be viewed as legitimate and value-providing. To become legitimate in the view of the citizens, the public organizations must demonstrate high transparency in comparison to their private counterparts (Fredriksson and Pallas, 2016). The demand for legitimacy among Swedish public organizations distinguished them from private organizations (Elg et al., 2017) whereas transparency is a key component which allows for insight into how the political agenda is being fulfilled. It is particularly important for public organizations because of the efficiency and goals-achieving demands, set by the stakeholders (Hollertz et al., 2018).

As a response to the changes following the NPM-era, where the idea of managerialism (Blomquist, 2000) changed the structure and management of public organizations, public organizations today are structured differently from earlier. The structural changes reduced bureaucracy and regulation (Svanborg-Sjövall, 2012), a phenomenon that has become widespread in the context of the Swedish public sector (Edlund and Johansson Sevä, 2013). The restructuring has reduced organizational autonomy (Fredriksson and Pallas, 2016) and
strategic freedom (Elg et al., 2017), leading to further restriction in the attempt to administer the structural demands. The restructuring has led to a new situation where new issues have emerged, changing the organizational context even though their primary stakeholders i.e., the citizens (Alexius et al., 2019) remain the same. The main objective of the Swedish public sector is to provide and improve the welfare of its citizens (Premfors, 1998). However, the changes in the NPM-era have re-casted the stakeholders as ‘customers’ (Wiesel et al., 2011). In a pursuit to improve the quality of public services and simultaneously curb expenditure (Ibsen et al., 2011; Fotaki, 2007), the perspective on the stakeholders have changed because of the structural changes. The perspective remains the same, but the view on how to achieve desired quality has changed towards more efficiency driven but with the repercussion of increased uncertainty and instability (Pollanen et al., 2017).

2.2 Context description of decision-making in public organizations

In public organizations, similarly to in private organizations, management and control come down to decision-making (Szymaniec-Mlicka, 2017; Jernberg, 2017). The fundamental concept of making decisions is the same; it is the differences in the context that determine on what grounds decisions are made. As for the context of Swedish public organizations, we previously concluded the assumptions are creating, enabling, or hindering prerequisites for decision-making. Decision-making within public organizations is mainly concluded through comparison between public and private organizations (e.g., Coursey and Bozeman, 1990; Bretschneider, 1990; Boyne, 2002; Nutt, 2005), similarly to the understanding of the organizational structure. A comparable examination of whether the previous assumptions are still applicable to today’s decision-making context will provide us with an understanding of the study context. As discussed earlier, the changes following NPM could have altered the decision-making process, making a nuanced examination relevant to grasp the current circumstances.

2.2.1 Presumptions about decision-making

Our assumptions regarding decision-making in public organizations emanate from the context of studies which are applicable to the Scandinavian and Swedish public sector. The assumptions regarding decision-making in public organizations are distinguishing aspects that incorporate some aspect of the public role into its core, since the characteristics are unique in comparison to similar decision-making in private organizations.
2.2.1.1 Complexity

Our first category of decision-making builds upon the complexity following the many influences and pressures which public organizations operate according to. Managers and decision makers in public organizations must strive for economic efficiency, but also consider the social and political consequences of their actions (Rainey and Chun, 2005). The decision-making situation involves several criteria that need consideration, such as goal conflict (Kernick, 2005), a greater number of interest groups (Smith Ring and Perry, 1985), and measurement difficulties (Pollanen et al., 2017). Decisions are usually made based on vague and conflicting goals (Pesch, 2008), which forces decisions to require interpretation and other time, resource, and energy consuming activities. Decision makers in public organizations usually favor bargaining and networking activities in an attempt to ease the complexity (Nutt, 2005), in the opposite to private managers who favor analysis. The result of decisions is uncertain (Kenrick, 2005), and difficult to measure (Pollanen et al., 2017), and decision makers in public organizations cope with this complexity in conjunction with other interest groups (Nutt, 2005). The many stakeholders, vague goals and difficulties in measuring end results, affect decision-making in public organizations since the decision makers need to cope with their context when making decisions.

2.2.1.2 Openness

The second category relates to the broad aspects of pressures that the variety of stakeholders create. As the accountability towards actors such as politicians and especially since the funding is based upon citizens’ taxation, the requirements increase to achieve a saturating performance. Public organizations experience a higher degree of public scrutiny and higher expectations regarding accountability (Pesch, 2008; Nutt, 1999) than private organization counterparts. The openness creates constraints on the decision makers (Smith Ring and Perry, 1985) which is aligned with the complex context they operate in. A greater level of accountability also makes decision makers more reluctant to delegate responsibility and authority (Pesch, 2008). A reluctance to delegation could interfere with the decision-making process and result in further issues because of the goal to be structured responsibility. The higher levels of accountability, which results in a more open organization, correlate with the transparency demand on public organizations. By being open with decision-making processes and its content, the legitimacy for the organization and the decision maker increases.
2.2.1.3 Constraints

Lastly, decision-making in public organizations is constrained by previously discussed factors such as goals and organizational structure. However, these constraints inhibit decision-making processes further. Decision makers in public organizations have less decision autonomy and ability to freely make decisions (Pesch, 2008; Elg et al., 2017; Rosenberg Hansen and Villadsen, 2010), due to the constraints imposed by surrounding pressures. Besides having lower decision autonomy, the decision-making process in public organizations is also slower (Rodriguez and Hickson, 1995; Bretschneider, 1990) compared to private organizations. The higher level of bureaucracy in public organizations (Boyne, 2002) ease some other aspects to cope with the different pressures but also hamper decision-making smoothness and autonomy. The different conflicting goals and implications make decision-making within public organizations limited to a certain degree, but which is dependent on the degree of influences from the public role.

2.3 Theoretical framework for decision-making

Decision-making in public organizations is constrained and adapted to fit specific circumstances. In theory, decision making instead focuses on the general explanatory ability of the decision-making processes. By understanding decision-making, we can further break down and analyze the assumptions of decision-making in public organizations. Hence, we will present a theoretical approach towards decision-making, building on established literature, which applies to our framework to better understand how decision-making in public organizations is conducted.

2.3.1 Rational decision-making

In management literature, as well as in management practice, the rational model has implicitly and explicitly been treated as the model to aspire in decision-making (Cabantous and Gond, 2010; Callon, 2009). The rational approach towards decision-making presents a simple contextualization, where decision-making is a question of choosing from alternatives based on individual and situational preferences (Smith, 2008). The alternatives vary depending on the situation, but the decision maker is assumed to have a full understanding of all relevant possibilities. The model for rational decision-making assumes that decision makers search for all these possible alternatives, evaluate them equally, and choose the objectively most suitable option (Golubeva, 2001). Hodgkinson and Starbuck (2008) further explain the rational decision-making model into applicable assumptions about the decision maker. Decision makers know all possible alternatives of action, know all the consequences of each action, has a
consistent preference for a course of action, and use decision rules to choose among the options. If a decision maker fulfills these criteria, they will make the objectively best decision (Brunsson, 2007). The rational decision approach requires a lot of data and information for the decision maker to fully grasp the entire situation (Brunsson, 1990), creating necessary requirements which the decision maker must achieve to act rationally. A decision maker that use information and data as their foundation for making decisions and evaluates all possible alternatives will objectively make the most appropriate decisions.

2.3.2 Irrational decision-making

The critique against the rational model for decision-making argues that most decision makers lack the capability or competence required to process the information and fulfill the criteria for rational decision-making (March and Simon, 1958; Hodgkinson and Starbuck, 2008). The rational behavior is assumed not to be exhibited in everyday behavior, as March explains, “A commitment to rationality as an instrument of exploration might be imagined to be proper for academic scholars of strategic management. Persistence in such a commitment is not, however, a likely product of experience outside the world of the mind” (2006, p.221). The opposite perspective that critics advocate rather focus on the irrationality in decision-making, building on cognitive limitations. There are irregularities in behavior which are caused by both internal and personal factors (e.g. March, 2006; Soane and Nicholson, 2008; Tarka, 2018), as well as external and environmental factors (e.g. Eisenhardt and Zbaracki, 1992; Cabantous et al., 2010; Brunsson, 2007). People make decisions in the irrational sphere of approaches due to information processing, limited cognitive capability, or reliance on personal heuristics (Tarka, 2018), which limits our ability to think rationally. The irrational approach advocates for a subjective approach towards decision-making. The irrational decision-making perspective provides a theoretical foundation on which theory further build upon. Within the irrational approach, several studies have attempted to provide further explanatory contributions of perspectives on decision-making, all building upon the irrationality of decisions. We will further break down perspectives relevant and applicable to our context of the study.

2.3.2.1 Bounded rationality

Irrational decision-making is done in the irrational sphere of approaches due to cognitive limitations (Tarka, 2018). Uncertainty or bounded awareness is exhibited because of the limitations of the human mind. By applying a more realistic approach towards these limitations, we can acknowledge the bounds within decision makers (Güth and Kliemt, 2017). The
argument for bounded rationality builds upon the counteraction of the rational behavior argument, where denying rationality implies bounded rationality (Takahashi, 2015). Our intellect is limited due to cognitive circumstances (March, 1986), which makes us unable to comprehend our contexts fully. Three characteristics, originating from Simon’s (1947) Administrative behavior, create the foundation for the limitations people experience in decision-making. Decision makers are (1) bounded by the constraints of individual rationality, (2) unable to know all alternative behaviors and their consequences, and (3) within an organizational environment also acting from the standpoint of the group behavior (Takahashi, 2015). Personal cognitive limitations narrow our cognitive capacity and limited memory, making us rely strongly on personal experience and heuristics when making decisions (Edmunds and Morris, 2000; Dane and Pratt, 2007). To deal with our bounded rationality, decision makers must develop subjective ways of comprehending the complexity to grasp their situations (Perlow et al., 2002). We, therefore, usually make decisions with incomplete information under pressure and limited by our cognitive capacity (Golubeva, 2001). The explanatory power of the bounded rationality approach lies in explaining the unexplainable and the limitations which create the given decision-making situations.

2.3.2.2 Intuition

One of the most accepted approaches in decision theory is the notion of intuition (Smith, 2008). Intuition differs from the rational decision-making approach since it does not follow a logical, linear reasoning process (Simon, 1987). Instead, the decision-making mechanism builds upon rapid, non-conscious associations and judgments (Dane and Pratt, 2007). Smith uses the definition of intuition as “a capacity for direct knowledge or immediate insight that results from subconscious mental activity” (Smith, 2008. p.5). Within the concept of intuition is the whole unconscious approach towards decision-making upon which the irrational decision-making approach rests upon, as to the opposite where the rational decision-making approach rests upon information and knowledge. Intuition also helps the decision maker to stimulate creative cognitions, which are essential to explore new options, solutions, or opportunities (Hodgkinson et al., 2009). By acknowledging the unconscious cognitive approach of intuition, irregularities or irrationality in decision-making could be understood. The literature on managerial intuition distinguishes and focuses on a specific type of intuition – problem-solving intuition or expert intuition – in which the decision maker base their intuition on previous experience and have a certain degree of awareness of the problem’s context and details (Gore and Sadler-Smith, 2011; Dane and Pratt, 2007). Intuitions explanatory power lies within decision-making behavior,
where decision makers feel that they are aware of their situation but act unconsciously according to experience-based patterns of recognition and association.

2.3.2.3 Garbage can model
The garbage can perspective also builds upon the cognitive limitations of decision makers. Primarily applied to decision-making in organizations with ambiguous goals and diffuse connections between its function and purpose (Brunsson and Brunsson, 2007) such as universities or similar public organizations, but further argued to have explanatory power in other organizational contexts as well (Levinthal, 2012). The cognitive limitations experienced in decision-making relates to situated attention and people’s inability to process overwhelming information (Ocasio, 2012). Instead, decision makers make their decisions depending on the specific temporal context where the problem, as well as the appropriate decision, might be unclear. Cohen, March and Olsen (1972), who laid the foundation to the garbage can approach, explained three general properties which are the basis for why decision makers behave according to the model. (1) Problematic preferences, where the ambiguous goals are too difficult to assess and follow. (2) Unclear technology explains how organizational processes are not fully implemented or understood. (3) Fluid participation deals with the variation of effort between participants. This model emerged as a reaction to the structured conceptualizations of the rational choice model for decision-making (March and Olsen, 1986), building on the ambiguity that decision-making in practice experience. However, the garbage can model has been a target of criticism as well for overstating the ‘anarchic’ nature of decision-making (Bendor et al., 2001). The model could be complemented further by what Brunsson (2014) explains as institutional ‘ideologies’, which is the considered appropriate behavior for the given environment, that structures the way decision makers act. Applying the garbage can model on decision-making allow us to view decisions made in a seemingly unstructured manner, and to understand prioritization and action.

2.3.3 Combination
In recent times, the idea of a paradoxical understanding of the perspectives, where decision makers use both rationality and irrationality simultaneously, has been brought into the discussion (Tarka, 2018; Smith, 2008; Calabretta, Gemser and Wijnberg, 2016). The potential combinatory understanding of both rationality and intuition requires decision makers to comprehend the potential benefits of both approaches. However, the critique against the paradoxical approach claims that a fusion between the two perspectives would neglect the
foundational premises they build upon. Although, studies and theories of the human mind (e.g. Kahneman, 2003; Stanovich, 1999) suggest that people can make decisions using both unconscious, intuitive processing thinking, and logical, rule-based thinking simultaneously. The balancing between intuition and information, irrational and rational thinking, would be considered a reasonable behavior of decision makers (Tarka, 2018). Intuitive and rational approaches complement each other (Elbanna, 2016; Elbanna and Child, 2007), and results in a more balanced understanding and perspective of situations (Sadler-Smith and Shefy, 2004). By using concepts as ‘reflective thought’ as a theoretical equilibrium between rational thinking and intuition (Smith, 2008). The concept of ‘reflective thought’ reflects how people combine both information and data processing, and the irrational, ‘gut-feeling’ approach. Similarly, Balogun, Pye and Hodgkinson (2008) use the concept of sensemaking as a cognitive approach to process the paradoxical thinking. By combining the two paradoxical approaches to decision-making, decision makers can comprehend their situation, although it is usually done unconsciously.

2.3.4 Theoretical summary: Various theoretical approaches to making decisions

Understanding the different approaches to decision-making allows us to view decisions in public organizations from different perspectives. Building on the notion of either information and rational thinking, intuitive and irrational behavior, or a paradoxical combination of both, will allow us to understand public organizations’ decision-making further. We can also possibly explain the behavior in Swedish public organizations and understand it on a more theoretical level through these approaches. The theoretical framework is summarized in table 1.
<table>
<thead>
<tr>
<th>THEORY</th>
<th>APPROACH SUMMARIZED</th>
<th>SOURCES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rational decision-making</td>
<td>Decision-making is a question of choosing the objectively best option with full information and understanding</td>
<td>Cabantous and Gond, 2010; Callon, 2009; Smith, 2008; Golubeva, 2001; Hodgkinson and Starbuck, 2008; Brunsson, 2007; Brunsson 1990</td>
</tr>
<tr>
<td>Irrational decision-making</td>
<td>Decision makers are limited due to cognitive constraints which cause irregularities in decision-behavior.</td>
<td>March and Simon, 1958; Hodgkinson and Starbuck, 2008; March, 2006; Soane and Nicholson, 2008; Tarka, 2018; Eisenhardt and Zbaracki, 1992; Cabantous et al., 2010; Brunsson, 2007</td>
</tr>
<tr>
<td>Bounded rationality</td>
<td>Decision makers cannot fully comprehend the entirety of circumstances and contexts due to cognitive restrictions.</td>
<td>Tarka, 2018; Guth and Kliemt, 2017; Takahashi, 2015; March, 1978; Simon, 1947; Edmunds and Morris, 2000; Dane and Pratt, 2007; Golubeva, 2001</td>
</tr>
<tr>
<td>Intuition</td>
<td>Decision makers use mental heuristics and relies on personal experience to fill the gaps caused by cognitive inabilities.</td>
<td>Smith, 2008; Simon, 1987; Dane and Pratt, 2007; Hodgkinson et al., 2009; Gore and Sadler-Smith, 2011</td>
</tr>
<tr>
<td>Garbage can model</td>
<td>Decision-making is done with loose coupled functions and in an unstructured manner with varying prioritization.</td>
<td>Brunsson and Brunsson, 2007; Levinthal, 2012; Ocasio, 2012; Cohen, March and Olsen, 1972; Bendor et al., 2001; Brunsson, 2014</td>
</tr>
<tr>
<td>Combination</td>
<td>Decision makers can use both rational and irrational approaches simultaneously by combining the relevant aspects.</td>
<td>Tarka, 2018; Smith, 2008; Calabretta, Gemser and Wijnberg, 2016; Kahneman, 2003; Stanovich, 1999; Elbanna, 2016; Elbanna and Child, 2007; Sadler-Smith and Shefy, 2004; Balogun, Pye and Hodgkinson, 2008</td>
</tr>
</tbody>
</table>

*Table 1. Theoretical framework*
3. Methodological concerns

3.1 Qualitative abductive research approach

Since the aim of this thesis is to create a broader understanding of decision processes in public authorities, this thesis has taken an abductive research approach (Bryman and Bell, 2015, p. 27). This approach suits the study since there exists pivotal research that needs to be included in order to understand the various aspects of decision-making, as well as how the process of choosing a specific educational course occurs. After collecting empirical data, we have revised and complemented our theory to better explain our findings (Ibid., p. 27). Moreover, a qualitative approach has been applied since the focus in the analysis has been on perceived experiences rather than tangible aspects (Ibid.). Several scholars have also argued that qualitative research is the most appropriate way to understand decision-making processes (Baarspul and Wilderom, 2011; Szymaniec-Mlicka, 2017; Calabretta et al., 2016) as it is the desired approach to understand actual behavior (Brunsson, 2007). Our intention is to examine whether arguments from previous theories are still applicable to our empirical data through the qualitative methodology.

This study is based on a case study, conducted on a single organization. According to Llewellyn and Northcott (2007), studying a single case is favorable because it allows for a deeper understanding of the research subject, as well as a more comprehensive analysis of the situation. Within our case study, we focus on two different decision processes whereas one is conducted in regard to participating in an internally conducted educational course, and one in regard to participating in an externally purchased educational course, to further give us an understanding of the possible complexity of the context. Furthermore, these are two commonly used education types, and we, therefore, argue that both need to be investigated in order to capture the nuances of decision-making related to competence development within governmental agencies. This complexity and uniqueness of our study object could have been challenging to examine in detail if another more perspicuous method would have been used instead (Bryman and Bell, 2015).

Since our purpose is to study a public authority, we used a department at Skatteverket (Swedish tax agency) as our object of data collection. Skatteverket operates throughout Sweden with over 10 000 employees, divided between nine different departments that each has its own focus (Skatteverket, 2019, A). Moreover, since Skatteverket's operation is divided between several units that work independently from each other, it was decided to limit the study to one of these business units, specifically the IT-department. The person from Skatteverket who has
functioned as a "contact person" and assisted us with logistical issues and in providing the information needed to conduct the study worked at the IT-department, which further helped to decide to limit the study to that specific business unit.

To be able to get a complete picture of the decision process of an employee choosing to participate in an educational course at a Swedish governmental agency, a mixed method qualitative research approach was chosen (Bryman and Bell, 2015, p. 646). Interviews with employees at the IT-department were combined with documents regarding their organizational function, which provided further support for our findings and complemented our understanding of the context. A content analysis approach was then used to analyze our data, as it is well suited to studies with more than one source of data (Sonpar and Golden-Biddle, 2008). To better understand our findings and to create an outline over the decision process for choosing a specific educational course, the results will be presented in a comprehensive way and complemented with tables as support.

3.2 Sample and data collection

The concept of competence development courses within a Swedish governmental agency was selected since it is an unexplored phenomenon that is still relevant today. Because the aim was to get a full picture of the selected case, multiple sources of data have been collected and used (Robson, 2002). Interviews have been conducted to explore the employees' perception of the decision process and to track in what order various choices are made. Throughout the interviews, patterns of critical aspects are sought out to determine the processes, similar to what Nutt (1984) calls ‘Process reconstruction'. The complementary documents provide us with motives and guidelines for the employees at Skatteverket, as well as for the entire governmental agency to follow and work against. By using two different types of data, we have created a triangulation effect to enhance the validity of this study by cross-checking our findings across both interviews and documents (Jick, 1979).

The interviews and documents used have been selected and collected through "snowball sampling" (Bryman and Bell, 2015., p. 434-435). This started by our contact person at Skatteverket, who functioned as our ‘Gatekeeper' helping us to get in contact with possible interviewees' (Johansson-Lindfors, 1993). She gave us contact information for two employees that within the last year had participated in an educational training course within their role at Skatteverket. One of the interviewees had participated in a one-day educational course held by another colleague at Skatteverket, and the other interviewee had participated in an externally
held education that Skatteverket had procured from a Swedish education provider. We later interviewed two more participants of the same internal training. This was because they all had different managers, and we found it interesting to examine if this had any effect on the decision process. The additional participants in the externally purchased training that we got in contact with all had the same manager, and therefore, we did not find it necessary to interview them, together with them having busy schedules.

In order to track the process that led the employees to attend the mentioned educational courses within their roles at Skatteverket, the aim was to interview other roles and employees within Skatteverket that had a part in this decision. Therefore, we did not have a pre-decided list of people that we wanted to interview. Rather, depending on whom our first interviewees mentioned as involved in their decision, as well as our own interpretations of the answers, we decided what roles we wanted to interview next. The number of interviews then grew according to our snowball sample until it became possible to outline the decision process for the chosen educational courses. The snowball sample made it possible to look at the influence of other people and roles in the choice of education than what only the participant of the course had perceived to be of importance. This form of sampling made it possible to go deeper into the decision process without getting restricted by the governmental agency's formal guidelines for decision processes.

The interviews followed a semi-structured form, where several themes and questions were decided in advance of the interview and functioned as an ‘interview guide’ (Bryman and Bell, 2015., p. 486). They were first recorded with consent and then transcribed in its entirety to improve the study's reliability. We used an interview guide (Appendix 1) that we made changes to depending on whom we interviewed and if it was in regard to the internal or the external educational course. This form of interviewing gave us the flexibility to shift focus towards the most interesting topics that came up during the interviews to help fulfill the purpose of the study. In addition, we made changes to suit the role of the individual interviewee. The interview guide was then revised and adapted depending on the results from the earlier interviews, following our snowball approach. Before the interviews, the respondents were sent a short description of our study and information regarding what the questions were going to explore, and with the possibility to send over the interview guide in advance if requested. The interviews were held over the telephone on the respondents' request and as suggested from our contact person. All interviews were conducted in the respondents' native language, i.e., Swedish, to
prevent a language barrier from causing misunderstandings in both the questions and answers and allow for a better flow in the conversation.

The identification and collection of documents started with our contact person referring us in the appropriate direction, as suggested by Biernacki and Waldorf (1981), guiding us to the governmental agency's website, where documents of varying type and content concerning Skatteverket is published. Moving forward, we followed the snowball effect to see what other documents were of relevance for this study. This meant that the number of documents grew as the process of writing this paper moved further. With an aim to explain the incentives and decisions behind competence development efforts at Skatteverket, documents related to either internally held courses or externally procured courses were sought after. Another qualification for the gathered documents was that they needed to be not older than a couple of years. The majority of the documents used are published on Skatteverket's own website due to the principle of public access to official records of governmental agencies. This was beneficial as it helped to secure the study's replicability and reliability (Bryman and Bell, 2015, p. 49-50). The documentation sample size was deemed as satisfactory when saturation in the information from our used documents could be found (Elo et al., 2014). The number of interviews was also decided from the effect of the snowball sample, and saturation could be found when the no other person of interest could be detected, or when the proposed interviewee did not have the opportunity to participate in the study. A full list of data sources can be found in Appendix 3.

3.3 Content Analysis

With this study using two different sources of data, i.e., semi-structured interviews and documents from Skatteverket, a content analysis was chosen as it is a flexible method with several types of information sources (Hsieh and Shannon, 2005). There is not one standardized approach to follow when conducting a content analysis (Sonpar and Golden-Briddle, 2008), and it, therefore, required adaptations to make the content analysis suit our individual study (Hsieh and Shannon, 2005). However, Graneheim and Lundman (2003) suggest that the empirical material should be examined and read in its entirety, preferably multiple times before analyzing. Because our aim is to answer how and why a specific decision was made, this was important for us to not miss any important aspect of the decision process and its underlying factors. A qualitative content analysis is also beneficial when using data from various cases (Sonpar and Golden-Briddle, 2008), which was appropriate for this study, as we have collected data from different roles within Skatteverket. Because we wished to understand the entire
decision process of participating in a specific educational course, and that the length of this process was unknown beforehand, this method of analyzing made it possible to include all the interesting aspects from our collected data and to conduct an in-depth analysis. Sentences and paragraphs that were deemed as relevant to our study were then highlighted and transferred to another document where relevant data was stored. Furthermore, short descriptions of the chosen data were provided in order to understand its context and not distort its meaning, which helped to ensure this study's trustworthiness (Graneheim and Lundman, 2003).

3.3.1 Operationalization

From our theoretical review, three main themes were chosen as a basis for understanding our specific context in which the decision process takes place, i.e., Complexity, Openness, and Constraints (table 2). The themes were used as a link between theory and our empirics, building on each other according to our abductive research approach. A coding scheme was then conducted to allow for a deeper analysis of our empirics as well as finding patterns in relation to our chosen themes (Appendix 2). From each theme, we categorized two main categories that later were broken into two sub-categories per category. This allowed us to greater examine our empirical data, as well as explore our theoretical framework in relation to our study object. Based on each sub-category, the codes were created to serve as a basis for our encoding of the data. The coding was then presented on a theme level, to allow for a more fluid discussion. Moreover, throughout the process of coding, the scheme was revised to help us focus on the areas that were found to be interesting through an empirical and practical perspective. This allowed us flexibility, as we did not have to analyze all data at the same time and gave us time to reflect on our findings. It also allowed both authors of this thesis to acquire an equivalent understanding of the coding process and the collected data, which contributed to a more thorough analysis.

From our mentioned snowball sample, we have identified actors that were found to be a part of the decision process. These were divided into three levels: Employee-level (the participant of the educational course), Managerial Level (the responsible manager of the participant) and Higher Hierarchical Levels (roles and directions above the responsible manager). Our coding scheme was then used to analyze each of these levels separately, to understand the incentives and decisions on each level in detail. Once the decisions were identified and understood, we applied our theoretical framework to each level, which allowed us to examine whether the criteria for each decision-making theory were fulfilled. By analyzing one level at the time, it
made it possible to follow the decision as a process, which would have been difficult by analyzing several levels at once.

<table>
<thead>
<tr>
<th>THEORY</th>
<th>CATEGORIES</th>
<th>SOURCES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Complexity</td>
<td>Stakeholders</td>
<td>Rainey and Chun, 2005; Kernick, 2005; Smith Ring and Perry, 1985; Pollanen et al., 2017; Pesch, 2008; Nutt, 2005</td>
</tr>
<tr>
<td></td>
<td>Goals and purpose</td>
<td></td>
</tr>
<tr>
<td>Openness</td>
<td>Transparency</td>
<td>Pesch, 2008; Nutt, 1999; Smith Ring and Perry, 1985</td>
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<tr>
<td></td>
<td>Internal control</td>
<td></td>
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<tr>
<td>Constraints</td>
<td>Autonomy</td>
<td>Pesch, 2008; Elg et al., 2017; Rosenberg Hansen and Villadsen, 2010; Rodriguez and Hickson, 1995; Bretschneider, 1990; Boyne, 2002</td>
</tr>
<tr>
<td></td>
<td>Bureaucracy</td>
<td></td>
</tr>
</tbody>
</table>

*Table 2: Operationalization*

### 3.4 Limitations of the study

Due to the short time frame of this study, a content analysis method was chosen as it made it possible to explore a wide range of data in an effective manner. However, not all components of a content analysis were used. Computer-aided programs that are often used as a means of finding appropriate keywords and themes (Hsieh and Shannon, 2005), were not found suitable for this study as we wanted to investigate our data in relation to our coding scheme. Furthermore, as we wished to explore the decision process through various actors within Skatteverket, computer-aided programs would have made it difficult to find such linkages as it reduces the data in an extensive way (Sonpar and Golden-Biddle, 2008). Moreover, the short time frame of this study prevented us from following the snowball sample through in its entirety. Some employees and roles within Skatteverket that were mentioned during the interviews and would have been natural next steps to investigate were not possible to interview due to their busy schedules during the duration of this study. Instead, through our interviews, we have received a satisfactory picture of the decisions for how the specific educational courses are made and we concluded that these roles did not need to be interviewed.

Another possible limitation of this study is regarding our theoretical framework. As the aim has been to investigate how and why it is decided which educational courses an employee at a Swedish governmental agency attends, we have based our study on existing decision-making theory. However, given the scope of this study, we have narrowed down our framework to only include the concepts of rationality, irrationality as well as a combination of them both. We argue
that these concepts capture the essential parts of decision theory, as well as the most relevant aspects of our study object.

3.5 Critique against methodological choices

A common critique towards using telephone interviewing as a main interviewing technique is that it becomes impossible to observe the interviewees' body languages. This may be of importance as it enables to better understand when there is any concern or discomfort displayed from the interviewee (Bryman and Bell, 2015, p. 501). However, during the telephone interviews, longer pauses and difficulties answering questions have been able to be noted, which made it possible to read into the interviewees’ answers to some extent regardless. Moreover, telephone interviewing was a necessity since Skatteverket’s IT-division is located at several offices around Sweden (Skatteverket, 2019, B). There was simply no opportunity to meet in person during this paper's short timeframe. Another critique against this form of interviewing is that it may be difficult to conduct longer phone-calls (Bryman and Bell, 2015, p. 501). The critique was something we were aware of and dealt with by having our contact person at Skatteverket reach out to our possible respondents and present our topic shortly before scheduling the interviews, and clearly stating that the interviews would be approximately one hour long. This helped provide them with appropriate expectations regarding the duration and depth of the interviews.

By having our contact person introduce us in advance of scheduling the interviews, our credibility was established beforehand, which improved the flow of the interview and allowed for a more relaxed and personal conversation that otherwise could have been difficult over the phone (Saunders et al., 2007, p. 342). Instead, there was enough time for the respondents to think for a while before answering, as well as to elaborate on previous answers. Furthermore, since the interviews were conducted in Swedish, quotes and interpretations had to be translated into English when analyzing the data. The documents that were used in this study were originally in Swedish and needed to be translated as well. We translated the data ourselves, which required us to be careful in order not to change the meaning of the respondents’ answers. Once the translation was completed, we contacted the respondents to check whether they agreed to our translation of their responses and felt that they had been rightfully understood, to further reduce the risk of misinterpretation.

Another possible critique against our methodological choices is that most of the documents used are created and published by our case organization. Regardless, since these documents
were our only accessible data source of how Skatteverket’s procedures look like regarding
competence development and educational courses, we decided to use them as complementary
to our interviews. However, we have been aware of the possibility that they are written from
their own perspective and, therefore, might not reflect the reality of the organization.
4. Empirical results

4.1 Choosing an educational course

Our identified decision process is presented through three categories of actors that were found to be involved in the decision of choosing which educational course to attend - the employee (the participant of the course), the manager (the responsible manager of the participant) and higher hierarchical levels within Skatteverket (roles and directions above the responsible manager). Separate sections are added to describe the parts of the decision process where two actors are directly influencing each other. The empirical material is based on both interviews and documents and presented as a single decision process following the order of events identified in our snowball sample method, starting with the employee participating in the educational course. The decision process is presented as a combined description of both the internal and external educational course, where significant differences between the two are explicitly stated in the narrative. Appendix 3 contains a complete list of data sources, providing support when reading the empirical results.

4.1.1 Employee

Leading up to the employee attending the educational course is a series of intertwined actions, incentives, and actors involved in the process emanating into the final result. The educational course is finally available once their manager approves a formal request for attendance. As one respondent explains the process - “Once I apply for a course it is the manager that is supposed to approve it, so I cannot attend a course any way I want” (Employee 1). The initiative to apply for the educational course derives from the employee’s personal decision but is required to follow a formal and structured decision process for approval. Even though the final decision lies in the hands of the employee’s manager, they still perceive the decision to be made on autonomous grounds, solely restricted by specific circumstantial constraints. In our conducted interviews, the employee expressed a limited to no consideration whether participating in the educational course would be beneficial to the governmental agency’s overall purpose and goal. The employee instead perceived it to be their manager's responsibility to decline the inquiry of participating in the educational course as a part in the formal process of approval.

Before the decision is made, the employee is aware that there could be demands on prior knowledge required to attend the course. To understand the requirements, the employee has access to information about the course through IT-systems as well as in some instances through
communication with prior attendants of the same course. However, this search for information originates from the personal interest of the employee, building upon their initiative, which is in line with internal documents stating that competence development is supposed to derive from the individual employee (Document 1). The initiative is also stated in the interviews - “No, it is definitely my own initiative and it is encouraged here at Skatteverket that you take control over your own development” (Employee 2). Since the employee is part of a team consisting of several colleagues, the team’s competence is also considered in the employee’s determination of their need of further competence - “You conduct conversations in the team as well. You conduct an analysis together in the team, what are our strengths and weaknesses and where do we need to strengthen ourselves” (Employee 3) or - “If we apply the team-perspective, it is of importance that they have the same competence development line for competence in the team” (Manager 5). The team’s needs, as well as their influence on the employee, is therefore of importance to the employee’s perceived need for their competence development. The employee shows awareness of that the team-needs determine their personal needs for competence and hence competence development - “Well of course, if I would apply for an educational course regarding X [irrelevant for their daily work], then my manager would react and question why” (Employee 2).

Simultaneously, the employee is still aware of its role as a public employee, with its purpose towards providing value to the citizens (Document 1). The employee perceives that they must act in a way that seems agreeable by several actors, not only within their team but others as well, and further create value for the citizens and society in general. However, this purpose is described by the employee as having a limited impact on the actual decision process and in the evaluation of attending a specific educational course. The employee experience that the public role, and its inherent bureaucracy and political agenda, does not affect their daily work. It is instead described as something abstract that higher hierarchical levels of the governmental agency need to consider. At this state of the employee’s decision process, the employee is also aware of the difference between internal and external sources of competence development. - “We also have the opportunity to attend external courses as well, but is it strongly encouraged that we attend internal courses if possible” (Employee 2). Employee 4 similarly describes the attendance of the external course as a result of the desired competence not being available in-house. So, when the employee search for possible courses to attend, both internal and external, they understand internal courses are preferred and encouraged by Skatteverket. This is though
something that does not seem to influence the employee’s final decision since their request is reliant on their manager’s approval.

4.1.2 Employee and Manager

Further, simultaneously as the employee conducts its work with all its impressions and perceptions of the context, the continuous interplay between the employee and manager enacts in different forms - “The dialogue between the manager and the employee takes place both spontaneously in everyday life and as prepared and planned conversations with different focus” (Document 2, p. 1). Goals, desires, and interests of the employee is discussed during these formal meetings, as one respondent explains - “We have our development meetings annually. About what needs you have and if you have any desires” (Employee 3). During these meetings, the manager communicates their interpreted goals and their agenda with the division, team, and individual employee. This information is perceived by the employee as filtered and adapted depending on the circumstances, which are relevant for the specific employee’s work. The meetings also revolve around the employee and their perceived individual and team needs, where the employee is required to argue for their identified needs, i.e., their wish to pursue a competence development course. One respondent captures this experience - “It is usually not or never any issue. If you have identified or seen a course that you find interesting and can give a reasonable argument, then it is usually never a problem to attend a course” (Employee 3). Even though the employee argues for their take on why they need further competence development and why the specific course meets these needs, they still have limited to no insight into the broader agenda, which makes them reliant on their manager’s communication and information provision. In this situation, the manager also provides financial aspects into the discussion, but usually in terms of if it is reasonable or not, instead of discussing actual numbers. If the employee argues for an available external educational course, then the financial aspects might be different because of the usually higher cost. This meeting point between the employee and the manager occurs continuously and is the primary connection between the two types of actors.

4.1.3 Manager

The managerial role in these meetings and during the communication opportunities is supposed to deliver their interpreted view of the broader agenda and possibilities for the employee, as seen in one of the documents - “The dialogue is necessary for steering, follow-up, and continuous development of the work and results [...] The purpose of the meetings is supportive,
prospective, and learning.” (Document 2 p. 2). Even though these meetings occur on a regular schedule, the communication at the specific occasion is determined by the circumstantial happenings at the time. As a supportive tool for this communication, the managers use an IT-development plan (Document 3). This document and tool is described as based on a general agenda for perceived current and future needs for competence, which the manager interprets and use with the employee to determine the employee’s perceived current competence and future need of development. Since the manager discusses the employee’s perceived competence development needs during these kinds of meetings, they also listen to and understand the employee’s argument for attendance, as one respondent put it - “[…] is an external course, so I had to motivate why I wanted to attend that course” (Employee 2). During this communication, the manager must retain the stakeholders’ interest in their agenda and shape the perceptions and work accordingly.

Once the formal request reaches the manager through formal systems, they are already aware of the circumstances and reasons for the request. Since the organization follows a formal hierarchy of decision-making, where the manager act in a dualistic way with authority over their employees, even though they must comply with higher authoritarian power’s decisions, the managers base their understanding on incentives from both groups. Therefore, the manager is also aware of whether the perceived needed competence is available internally or externally and can determine whether an external course is well grounded and motivated. An external course is usually motivated with the specific competence not being available internally - “[...] areas not covered, that could be it. It could be pretty new that no larger educational parts have included in their offer” (Manager 3) or “Is it any competence that we miss. Is it just one person that can do something. How, who is supposed to know” (Manager 4). Then the knowledge from the external course is supposed to be shared internally - “Usually we send a person from the office, and then you bring the knowledge back home and do the same educational course internally” (Manager 3).

Whether the manager feels that they can approve or need to decline a request is dependent on their perception of their assigned budget and broader goals and agenda. The manager must adhere to the received agenda from the higher hierarchical levels and, following that, filter and translate their interpreted perspective downwards in the organization. During the interviews, it is described how managers receive a budget, which dictates the range for the resources they can allocate to employee competence development (Document 4). The manager has a responsibility to ensure the employee’s development - “But the section manager has the responsibility to
ensure the correct competence [...] The section manager is the one that is responsible for me as a person, my development [...]” (Manager 2). The manager’s perception of the broader agenda and perceived organizational needs is deemed as quite difficult, but as the same respondent explains - “[...] we have a section manager, service responsible and project leader that have weekly meetings not to pursue different tracks and push own agendas, so that you are always in sync” (Manager 2). In this forum, they discuss and create goals for the section which the manager is responsible for, and in which the employee is working. The discussions are based around the documents stating the shared values for state employees (Document 5), which includes directives for the organizational work and purpose. Through incentives dictated by the specific role as a public authority, the manager’s perception is influenced by this perspective and knowledge of the organizational purpose. Underlying these incentives that impose the grounds for which the managerial role adheres to are legislations specific for public organizations. This is then both consciously and unconsciously influencing the communication between the manager and the employee in their discussion about the need for competence development.

4.1.4 Manager and Higher Hierarchical Levels

The incentives that the manager perceived were in our interviews described to be relevant for both the control of their section and the employee’s competence development. However, these incentives, knowledge, and understanding emanate from directives from higher-level managers, as one respondent puts it - “It primarily comes from up top” (Manager 1). Even though the managerial level has other stakeholders to adhere to, they also must act in a closer relationship to the higher levels of management. The managers receive directives from higher levels of management in different forums and through different communication channels - “[...] then we have forums at the city office where we discuss employees’ specific wishes collaboratively on the city office with all managers [...]” (Manager 4). Communication and incentives are primarily based upon documents and instructions which forces compression of information according to the perception of the actors. The directives were not specific for the individual employee but created an overall agenda upon which the manager then interprets and creates the context in which the employee works.

4.1.5 Higher Hierarchical Levels

The reasons for why the employee chooses to participate in the specific educational course were through our snowball sample tracked to higher instances at Skatteverket. The directives, goals,
and budgets that the manager must work with in regard to competence development efforts varied depending on which of several units (Document 6) within the IT-department to which they belong. The higher levels of management work to ensure the entire organization’s value provision. However, during the interviews the different units were described as all working towards the same overall organizational goal, which followed written guidelines of the governmental agency - “How we act going forward is therefore important in order to continue being a successful and efficient governmental agency that is highly trusted” (Document 7, p. 6). It is the higher levels' responsibility to ensure that all units work collaboratively to fulfill the governmental incentives. During this task, the higher hierarchical levels have different supportive functions such as HR-, finance-, or IT-departments to support the organizational value-provision to the stakeholders.

Higher instances at Skatteverket were not described in our interviews as having much insight in what specific educational courses the employees participated in, but rather in deciding the goals and objectives that need to be met, which influenced the choices made in the previous levels. These goals and objectives are composed as a broader agenda which is not directly applicable to the employee’s context or work. Our decision process of deciding what educational course to attend then begins with the incentives from the Appropriation Directions from the Ministry of Finance (Document 8) that was described by our interviewees’ as the first step in deciding what goals Skatteverket intends to meet - “We, [i.e.] Skatteverket are controlled by, I think it is called Appropriation direction from the Ministry of Finance” (Manager 5). This appropriation letter is then the fundamental incentive that the entire organization must adhere to. A public organization work within the constraints of public legislation and external provider of financial grants which sets the prerequisites for which the whole organization must act according to.

4.2 Concluding Remarks

From our collected empirical data, we can see that the participant of the educational course is not the only actor involved in the decision. Instead, the process includes other actors due to following formal guidelines or informal encounters. Depending on the relationship between the course participant and their colleagues, the decision process could slightly vary depending on the influences from earlier attendances or perception of the course. Communication was also evident as being relevant throughout the entire decision process. The conversations, both formal and informal, between the employee and its responsible manager helped shape both interests
and expectations regarding different educational courses which were important in the employees’ final decision. During this communication, the employee received limited insight into the directives from higher instances. Hence restricting their understanding of the broader agenda but constricted the understanding of the relevance for their work.
5. Analysis

In this chapter, we begin by examining the context in which our decision process has been presented to provide an understanding of the circumstances for the decision process. Following that, our identified decision-making process and categories of actors (Employee, Manager, and Higher Hierarchical Levels) are analyzed based on our theoretical framework.

5.1 Context description

To understand our study object and its environment, an examination of its context based on existing theory on decision-making in public organizations is presented below. By examining the empirical results from the concepts of Complexity, Openness, and Constraints, we provide a nuanced view of the decision-making context for our research following our three categorized groups of actors relevant to the decision process. The examination of the context provides a further understanding of the circumstances relevant to the specific case, which increase our understanding of the decision-making behavior presented in our empirics.

5.1.1 Employee Level

The employees within Skatteverket acknowledges that there are several actors, i.e., stakeholders, that are influencing their decision, with interest in the employees’ work and value provision. These types of actors are not usually considered to have influence in public organizations (Rainey and Chun, 2005; Smith Ring and Perry, 1985), although they are relevant for the employees' closest context. Besides managers and higher hierarchical levels, the employees are frequently in contact with colleagues within their own teams who are perceived as important due to the teams' collaborative value creation. Both the team and the single employee work according to a set of goals which are perceived as quite individual and team-adapted, but it emanates from an interpretation of the incentives imposed by the other levels within the organization. Exhibiting conflicting goals (Kernick, 2005) and difficult value measures (Pollanen et al., 2017) were previously considered to be distinguishing aspects of decision-making in public organizations. The employees' decision is dependent on goals set by others, although they evaluate them from their own perspective.

The employees are not given much insight regarding what information and other aspects that affect the governmental agency, other than the elements that directly links to their daily work. This lack of internal transparency leads to the employees having to make judgment calls about their competence development without knowing all information that otherwise could serve as a
basis for their decision. Contradicting to the theoretical external transparency, which suggests a high degree of public scrutiny and accountability (Pesch, 2008; Nutt, 1999), the employees does not deem this as important. The employees are instead more focused on their own work and rely on communication to obtain relevant information.

Even though the employees’ own work is reliant upon the communication and incentives from their manager, they still perceive themselves as being autonomous when it comes to deciding their personal competence development. The perceived autonomy contradicts what Elg et al. (2017) and Rosenberg Hansen and Villadsen (2010) claim is constrained because of impositions by the environment. Furthermore, the employees are aware that the public role inherently possesses some constraints, such as organizational bureaucracy or political agenda, but does not perceive these constraints as directly influencing their work, directly contradicting the argument by Boyne (2002) who propose the opposite. The autonomy within this public organization is, therefore, by the employees recognized as mainly limited due to the hierarchical structure of the organization.

5.1.2 Managerial Level

The number of stakeholders the managers need to adhere to, with the responsibility for employees and to higher levels, makes the complexity of their situation further complicated. Managers perceived understanding of the circumstances they act according to makes them adapt their agenda accordingly to fit the current goals in trying to balance the competing forces of pressure from employees and other stakeholders. The premise of conflicting goals (Pesch, 2008) and uncertain purpose (Nutt, 2005) is exhibited in the managerial context as well. During their work, the managers, similarly to the employees, primarily focus on internal transparency, where the managers perceive insight and understanding into other actors’ incentives as more or less restricted. These concepts also apply to the managers' information sharing, which is further shaped by their perceived options and understanding. The managers' context in relation to openness is determined by the degree of communication that occurs and does not seem to be restricted by the prerequisites imposed by the role as a public authority (Smith Ring and Perry, 1985). The perceived autonomy is neither experienced as restricted but does occur in a circumstantial and context-specific way, depending on which specific actors are involved, and in the nature of the decision. How the managers tend to act depends on their perceived autonomy of the given situation. The managers' context can, therefore, be seen to be perceived as partly slow or limited, and their work seems to be contextually constraint due to their adherence to
implications imposed by the public role, similar to the argument presented by Rodriguez and Hickson (1995) and Bretschneider (1990). The context that the manager acts within is therefore mainly flexible and autonomous, although there are several stakeholders with varying interests and simultaneously partial constraints due to the public nature of the organization.

5.1.3 Higher Hierarchical Levels

As for the next level, the broader agenda that is created by the higher hierarchical levels is not directly applicable to the specific employees’ work but creates a framework that they act within. The organizational agenda is determined based on the higher levels’ perception of incentives from the many stakeholders. The higher hierarchical levels are also responsible for the organization’s value provision towards other stakeholders such as politicians and citizens, and further determine the organizational purpose which underlies the entire organizational structure when interpreting the incentives. Unlike the other levels, the claims of previous literature with a greater number of stakeholders (Smith Ring and Perry, 1985), public accountability (Pesch, 2008), and strive towards economic efficiency (Rainey and Chun, 2005) is seemingly confirmed on this level. The complexity of the context is due to the many stakeholders’ interest as well as the vagueness of the organizational purpose. Simultaneously, the agenda is fundamental for how the higher levels communicate downwards in the organization, even though this communication is filtered and adapted to fit the specific receiver.

The higher hierarchical levels must adhere to a certain degree of external transparency towards the stakeholders, whom they have a responsibility against. Similar to the managerial level, the higher levels of management act within a certain contextual autonomy, but with different constraints. They are autonomous within limits set by the context, which control how they can act but are still not as constrained as Pesch (2008), Elg et al. (2017), and Rosenberg Hansen and Villadsen (2010) claim. Since specific financial grants and fundamental organizational grounds for the purpose of the organization are provided and decided by an external part, the higher levels are constrained within these frames as a result of the public role. The higher levels are, therefore, limited and restricted due to the role as a public authority, adherent towards several influential stakeholders and shapes their incentives depending on their perception of the specific situation.
5.1.4 Concluding remarks

The stakeholders of public organizations are deemed to primarily be external actors such as political forces or citizens. However, these actors’ relevance to the actual work is vague and merely influencing the general purpose, making the complexity of the organization only affect the broader organizational direction and not the employees' work directly. Openness is not considered as equally important as previous studies imply, with our empirics rather exhibiting internal transparency. The vast difference between theory and our empirics is generally regarding control and insight, where our case organization exhibits a loose coupling between the concepts. Finally, constraints as a result of the role of Skatteverket as a public organization place some pressure on the organization, due to e.g. general legislation and aspects they must adhere to, although this pressure is not implied to be affecting decision-making. The general difference between the different levels is mainly regarding the direct connection to the external stakeholders. The employees’ work is not directly affected by the aspects within the categories, whereas the manager and higher-levels of management experience these constrictions at a greater extent due to the closeness to the external stakeholders.

In summarization, the previous studies explanatory attempts of the decision-making context in public organizations cannot solely explain the context for our study. The empiric data rather presents us with a unique context for decision-making where different constraints affect different levels of actors in the organization. The unique context is of importance to fully grasp the circumstances for decision-making in our study.

5.2 Decision-making

Applying our theoretical framework allows us to examine what criteria are fulfilled on each level of the identified decision process. From this application, we present a comprehensive picture of the type of decision-making that occurs in our studied case. For each level, only the theoretical approaches that have been found to be applicable to the specific group will be presented in the analysis, leaving the inapplicable approaches aside.

5.2.1 Employee level

As seen in our empirical data, the employees perceive several different aspects of their context as influencing when considering their decision of choosing the educational course. We see how the employees use both tendencies of rational and irrational decision-making behavior where they simultaneously use information and directives gained from development meetings with
their managers, and intuition based on their own perception of the circumstances regarding their
decision. Even though we primarily identify the irrational approach applicable to the decision-
making of the employees, they still exhibit tendencies of rational behavior. Hence, the
paradoxical decision-making approach which combines both aspects of rational and irrational
decision-making behavior (Tarka, 2018; Smith, 2008; Calabretta, Gemser and Wijnberg, 2016),
is applicable to the employees’ decision process. The employees seemingly balance between
the preeminent and trivial aspects, and even though both aspects are exhibited, they influence
their decision-making process in a variety of ways. The tendencies of both adhering to their
own perceived needs of competence within their own teams, and the direct information
regarding, for example, available financial resources, allows for the employees to use ‘reflective
thought’ (Smith, 2008) to grasp their decision-making situation. During the decision process,
factors in the employees’ context that affect their perception of the necessity of their decision,
such as the end-value for the stakeholders or complying with public legislation inherent in the
public role forces the employees to act according to the circumstantial constraints.

The employees attempt to balance saturated information and intuition during their decision-
making. The balancing occurs when the employee receives information and knowledge from
their manager about the circumstances and prerequisites for the possibilities for course
attendance, and simultaneously fills the gaps or incomplete information with their own
experience and perceived needs. The paradoxical approach, which advocates for a combination
of intuition and information as the basis for decision-making (Tarka, 2018), then captures the
essential and primary exhibited tendencies in the employees’ behavior. Similar to Smith’s
(2008) concept, Balogun, Pye and Hodgkinson (2008) present the concept of ‘sensemaking’ as
a further approach to grasp the paradoxical thinking which the combination of rational and
irrational tendencies in the employees’ behavior implies. The employees use paradoxical
decision-making thinking when attempting to comprehend their situation, although they do it
unconsciously or without explicitly reflecting upon it. The employees rather act according to
what Tarka (2018) address as reasonable behavior which includes both the irrational and
rational aspects, not to confound with rational behavior.

Although the different types of decision-making are not evenly balanced or do not equally affect
the decision process, influences from both the primary approaches shape the decision process
either way. In the case of the employee level, the identified decision-making behavior does not
solely fulfill the criteria for rational decision-making, even though we see tendencies of the
usage of and referring to information as an aspect of their decision. What we rather identified
were several tendencies of different approaches of irrational decision-making. Since the employees’ primary decision revolves around their surrounding personal context at work, and as their decision of course attendance affect their competence, they experience a certain narrow sight on the consequences for their individual context connected to the decision. Hence, the contextual influences as identified earlier do not constrain their personal context, but rather their role in the organizational context, making their decision-making also revolve around their personal sphere. Influences from different factors, i.e. the employees’ own instinct, their colleagues experiences, and their managers communication, results in irregularities in their decision-making behavior, making it unpredictable and subjectively foundational (March, 2006; Soane and Nicholson, 2008; Tarka, 2018; Eisenhardt and Zbaracki, 1992; Cabantous et al., 2010; Brunsson, 2007). As these authors state, fulfilling the criteria for irrational decision-making requires the decision maker to be influenced by other actors and aspects, and reliant on personal experience and heuristics. The employees fulfill these criteria through perceived personal factors such as their need for competence, and environmental factors through their colleagues’ need of competence, with both affecting their decision-making.

Further, the employees’ inability to fully grasp the information they received from their managers about the circumstances for educational courses and competence development, indicates limitations in information processing and limited cognitive capabilities (Tarka, 2018). Even though these types of concepts are difficult to assess due to their subjective and unconscious nature, the bounded rationality approach further examines the cognitive limitations which the employees’ experiences. This approach further builds on the inability to comprehend the context upon which we act in (March, 1987). As presented in the empirics, the employees’ experience their context to be either vague or imprecise when attempting to translate and apply their understanding of the broader agenda, set by the higher hierarchical levels of management, to their own work. These ambiguous aspects of having a narrow perspective on the end results of their value-creation and focusing on their personal perceived contribution make the employees not knowing or assessing all alternatives and act from the standpoint of group behavior (Takahashi, 2015). Connecting back to the previously examined stakeholders which the employees must adhere to, their decision-making behavior also enacts in a similar way, through their perceived value provision focusing on their closest context. As Golbueva’s (2001) argument further applies, the employees are bounded by their own cognitive capability when assessing and processing information. These tendencies are exhibited through the employees’ perceived insufficient understanding of their entire decision-making context because of e.g.
their lack of insight into the financial prerequisites and the team’s competence development needs. The employees’ decision-making is, therefore, bounded by their own capability to process information and their circumstantial context in which they act and behave.

However, the employees seem to deal with uncertainty in an unconscious manner, where they behave according to their experiences and heuristics (Dane and Pratt, 2007). The employees’ perceived autonomous work and reliance on experience from previous projects and meetings are used as tools to comprehend their situation with. By doing so, the employees exhibit intuitive decision-making behavior as well, which attempts to deal with the complexity of their cognitive limitations. Using intuition in decision-making to explore new options, solutions, or opportunities (Hodgkinson et al., 2009) is one of these tools that the employees express tendencies of during the interviews. The intuitive tools are applied by the employee when exploring other perceptions of competence-need or self-assessing possible future educational courses to attend. The tools are empirically exhibited as using personal experience of their own competence development or their instinct regarding future needs of competence. The intuition allows for an assessment based on personal grounds to ease the employees’ perception of their alternatives and act accordingly.

However, having a vague connection between the perceived function of the work and the purpose makes the employees at Skatteverket simultaneously use decision-making according to the garbage can model (Brunsson and Brunsson 2007), since their perception of the organizational purpose as diffuse or unstructured in relation to their actual work. It is rather the temporal context which influences the employees’ decision-making, as Ocasio (2012) explains is dependent on the current work circumstances. Through an apparently anarchic demeanor, in the sense that the behavior is not forced or explicitly pressured, according to the perception of the employees themselves, they act within their own specific context of circumstances when deciding upon their competence needs if they perceive it as necessary and relevant. Although, the employees are still required to follow the structural demands inherent by the role of the public organization and the contextual constraints it imposes on the decision-making processes. This inherent organizational structure of practical relevance once the decision is made, but important for the employee to acknowledge during their decision process. The sometimes ambiguous circumstances determined by the context varies the effort from the decision maker, making the garbage can approach further applicable (Cohen, March and Olsen, 1972).

Using external ideas about current trends and needs for competence as a foundation for their own perceptions explains the institutional ideologies, as proposed by Brunsson (2014).
employees use extrinsic ideas as a possible gap-filling tool to support their decision-making process where their personal experience is insufficient. Even though these aspects build upon the irrational decision-making approach, they are still merely explanatory perspectives on the entire decision-making process that the employees conduct. Identifying the approaches as applicable demonstrates how the combination approach’s explanatory power lies in its reliance on both the main approaches since tendencies of the others are identified and examined.

5.2.2 Managerial level

Similar to the employee level, the managerial level also exhibits tendencies of both rational and irrational decision-making behavior. These approaches have explanatory potential applicable to the managers’ behavior who likewise use information from directives and documents such as the “Skyline” (IT-competence development plan) or Budget 2017-2019, and simultaneously complement the rational decision-making behavior by using irrational tools such as experience from previous similar cases of competence development. By adhering to both the rational and irrational aspects, the managers also use ‘reflective thought’ (Tarka, 2018; Smith, 2008; Calabretta, Gemser and Wijnberg, 2016), to cope with having cognitive gaps with their inability to understand all information regarding the competence needs and educational courses, but base their understanding in the information they can process through their interpretation of the information they can cope with. As seen in the empirics, the managers explain how they interpret and translate information from documents such as the Organizational plan for Skatteverket, or the shared decisions made in the managerial forums. Applying ‘reflective thought’ to the managerial decision-making explains this combinatorial decision-making behavior. Decision makers that can comprehend their situation while cognitive limitations are present is also explained through the concept of ‘sensemaking’ (Balogun, Pye and Hodgkinson, 2008). The use of ‘sensemaking’ explain how the managerial level attempts to comprehend decision-making through a combination of ensured relevant information, and seemingly unaware aspects of attempted understanding of implicit or subjective features. By using information about their relevant circumstances, the managers at Skatteverket create their own paradoxical understanding in dealing with the different incentives, emanating from both the employees’ needs and wants, and directives from the higher levels. The managers, similarly to the employees, exhibit what Tarka (2018) call reasonable behavior when balancing both the displayed types of behaviors. Therefore, the combination approach has significant explanatory ability of how the managerial behavior in the decision-making process is portrayed. Since we can identify both aspects of rational and irrational decision-making behavior, we can further
break down how decision-making enacts according to these approaches, to identify the possible explanatory power in theory.

In the events described above in the employee level of our decision process, the criteria for rational decisions could not be seen to be fully achieved. However, when continuing into the managerial level, the reasoning and perceptions underlying the decision were deemed as more rational than the similar tendencies found in the employee level. The managers are seen to have a broader understanding of different alternatives and a stronger reliance on information when deciding. The stronger rational behavior is experienced through the managers’ stronger reliance on information about what competence the team has and attempts to create incentives that would be objectively most appropriate towards the organizational purpose, assessed through data and information driven behavior (Brunsson, 1990). The managers used this information as a basis for which educational courses they allowed their employee to participate in, as it was deemed that the organization would benefit from it in general. There can also be seen to exist a desire among the managers towards the decision process being more rational in general. However, this becomes difficult to accomplish due to the complex context they belong to. They must adhere to several stakeholders, as well as balancing the aspirations of both the employee and the higher instances within the governmental agency.

Personal and environmental factors that the managers experience as constraining force them to act irrationally. The uncertainties from the factors originate from having to adhere to many actors and interpreting the agendas from higher instances, such as the IT-competence development plan or Appropriation direction from the Ministry of Finance, and simultaneously having to understand the employees’ needs of further competence to develop their work-related capabilities. The inherent restrictions that these uncertainties create, force the managers to act with irrational decision-making behavior (Tarka, 2018). Since the irrational decision-making approach builds upon the cognitive limitations of humans’ ability to make decisions, the irregularities in behavior as promoted by e.g. March (2006) or Soane and Nicholson (2008) is experienced in the managerial level as well. The managers at Skatteverket must cope with these limitations of not being able to grasp all available information. The interpretation of incentives from higher instances through e.g. the Budget 2017-2019, and the employees’ expressed needs that originates from their regular communication, is shown as tendencies of becoming overwhelming for the managers to deal with.

Further examining the cognitive limitations and the inherent inability to act rationally (Tarka, 2018) allows us to examine the irrational decision-making approach in more detail by applying
the bounded rationality approach. As presented in the empirics, the managers experience difficulties in processing all information received from both higher levels and their employees, which can be explained by the boundedness of their cognitive functionality. These difficulties lead to the managers being unable to fully grasp their entire context, as seen in March’s (1987) explanation. The empirics display both how the managers are perceived by their employees as inconsistent in their understanding of the employees’ work, and that the managers themselves exhibit tendencies of incomplete comprehension of the employees’ competence needs. There seems to exist an inability to grasp the competence needs and the governmental agency’s organizational purpose, which forces the managers to act with unconscious and implicit limitations in their decision-making. However, the managers similarly apply the concept of intuition (Dane and Pratt, 2007) to cope with these limitations, since the managers act through the impression of awareness and understanding but use complementary heuristics such as their experience or personal perception of the competence needs to deal with the emerged issues. In our empirics, the managers seem to be unaware of certain factors in the information they receive from both the employee level and the higher hierarchical levels, that affects how their decision-making process unfolds. This is primarily because of filtered or adopted information from the different actors, which forces the managers to rely on their unconscious instincts to fill the gaps that are created due to these circumstances. Filtered and adapted information is connected to ambiguous goals and the organizational purpose at Skatteverket, since the managers’ context consists of several stakeholders, such as the higher managers within the organization, as well as the citizens who are the end-value receivers which complicate the decision process further.

Adhering to vague goals and purpose (Brunsson and Brunsson, 2007) and decisions made under uncertain circumstances, depending on the momentary context (Ocasio, 2012) makes the garbage can model applicable to the managerial decision-making behavior as well. As seen in the results, the managers’ decision process occurs in a temporary context as the decision is not bounded to a specific moment or occurrence besides the formal approval. At the moment of the decision, circumstantially relevant actors, such as the employees or service responsible, and factors such as resource allocation, influence the outcome of the final decision. This aspect of the decision process is seemingly partly unstructured and inconsistent, making the garbage can approach explanatory for the specific context. Even though most of these aspects originate from the irrational approach, aspects from both spans of the decision-making theory are identified and showcase how the combination approach also is applicable on the managerial level. The
explanatory power lies, similar to the employee level, in the reliance on both approaches combined.

5.2.3 Higher hierarchical levels

Continuing onwards to the higher hierarchical levels, the possible assessment of decision-making approaches becomes troublesome. In this section of the decision process, the decision-making is seemingly conducted in both a rational and irrational manner, similar to the previous levels. We can, therefore, see the concept of ‘reflective thought’ (Tarka, 2018; Smith, 2008; Calabretta, Gemser and Wijnberg, 2016) being applicable to the higher instances as well, since they exhibit tendencies of the behavior of both primary approaches of decision-making. Even though we did not interview actors within the higher hierarchical levels, we have identified how they act and decide, which fulfills criteria for decision-making approaches of both the spheres of the theoretical domain. For the decision maker to act entirely rationally, all relevant information about the possible alternatives is required and subsequently, the most suitable option must be chosen (Smith, 2008; Golbueva, 2001). This behavior can from our empirical material be seen to be rooted within the higher hierarchical levels at Skatteverket, as they decide what goals and objectives that need to be met in order to function as an efficient governmental agency. The incentives and directives provided from e.g. the Appropriation direction from the Ministry of Finance act as an information source regarding which option best suits the organization, as well as which goals and objectives that are to be prioritized. Using data and information as the foundation for decisions (Brunsson, 1990) is seemingly the higher-levels managers' primary approach towards their decision-making process. The rational choices made on the basis of information create the foundation for the continuing decision process and for the other groups involved in the process.

However, even though the directives and information which constitute the basis for the decision process is seemingly rational, tendencies in the decision-making process make other approaches applicable as well. The incentives that the higher hierarchical levels receive from politicians are seemingly vague, as seen in, for example, the Appropriation direction from the Ministry of Finance and Organizational plan for Skatteverket, creating ambiguous or diffuse goals, which is the foundational premise of the garbage can approach (Brunsson and Brunsson, 2007). The directives received are not directly applicable to the organizational context, and the organizational processes to fulfill the incentives that the higher hierarchical levels receive are further diffuse, hence fulfilling Cohen, March and Olsen’s (1972) criteria for the garbage can
model. The structure for the decision process varies depending on the organizational structure, making the process for decision-making seemingly divergent between the higher-level managers and the other groups. Since the higher hierarchical levels must adhere to a higher degree of openness towards the external scrutiny, have a direct relation to the stakeholders, and whose determination of the organizational structure must conform with the inherent constraints of public organizations, their decision of the organizational structure of which the decision process follows is seemingly diffuse. The final level of the decision process then also conducts decision-making in a seemingly combinatory way, with tendencies of both rational and irrational behavior being applicable.

5.2.4 Concluding remarks

As we now have identified, a variety of approaches are applicable to the different identified levels at Skatteverket. The results correlate with what is identified in the empirical data, where the different actors involved in the decision process seemingly act on different grounds, but in some instances express similar decision-making behavior. The employees’ decision-making behavior tends to focus more on the irrational decision-making approaches, whereas the managerial level exhibits greater tendencies of rational behavior. Finally, the higher hierarchical levels display primarily rational behavior with strong information and data reliance, even though they exhibit tendencies of irrational behavior as well. Therefore, the combination approach is applicable to all three levels. The results are presented in table 3 to provide an overview of the applied approaches for each level. Possible implications and explanations of these findings will be further discussed in relation to the previous studies on the subject.

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<th>THEORY</th>
<th>Employee</th>
<th>Manager</th>
<th>Higher</th>
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<tr>
<td>Irrational decision-making</td>
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<td>Bounded rationality</td>
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<td>Intuition</td>
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<td>Garbage can approach</td>
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<td>Combinatory approach</td>
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Table 3. Results summarized
6. Discussion

6.1 The complexity of the context

As stated in earlier studies, the NPM-changes has led the context of the Swedish public sector to undergo immense changes in the previous decades (Ibsen et al., 2011; Fotaki, 2007) and as for the contextual influence on the decision process, other studies have shown how different contextual aspects affect the decision-making (Rainey and Chun, 2005; Kernick, 2005). However, as we discussed earlier, the changes in the organizational context due to the NPM-changes could have alternated the decision-making context as well. Even though our study does not primarily focus on the context upon which the decision process takes place, we still felt the necessity to examine and present the contextual setting to provide ourselves and the readers with an understanding of the circumstances that underlies the decision process. Presumptions about the context setting of a public organization where previous studies have examined distinguishing factors (Fredriksson and Pallas, 2016; Bozeman and Bretschneider, 1994) set the basis for the general understanding regarding the complexity of the context. Building on this foundation, our study further examined the contextual importance which exhibits some distinguishing factors, not only according to what previous studies concluded (i.e., Bretschneider, 1990; Coursey and Bozeman, 1990; Rainey and Chun, 2005; Nutt, 2005; Grubic-Nesic et al., 2016; Boyne, 2002), but also with a different impact depending on the varying group or actor within the context.

From the result, we can see how the process is influenced by different contextual aspects of seemingly varying degree. Tendencies of stakeholder influences are exhibited in all the levels of the decision process, through their explicit mentioning of these primary receivers of value. Since openness is not considered to be of importance to the sole decision process, it is neither seen to be influencing the decision-making that the actors conduct. The implications of the public role constrain the decision processes, where inherent bureaucracy and legislation is exhibited to affect the decision-making conducted in the different levels. This contextual influence on the decision process is difficult to assess in detail due to the subjective perceptions of the phenomena. However, it is important to acknowledge to create a broader understanding of under which circumstances decision-making is conducted. Acknowledging the differences and the contextual uniqueness allows the examiner of decision processes to view the inherent and unique influencing factors. An insight like this does to some extent neglect all possible general explanatory approaches of a contextual understanding, although that is not our intent.
We rather seek to increase the required understanding of the specific context to fully be able to grasp the decision-making process that is being studied. The Scandinavian context and specifically the Swedish context is, as earlier stated, unique and distinguishable (Hood, 2005; Pollitt and Bouckaert, 2011; Goldfinch and Wallis, 2010), making the understanding of this study primarily applicable to this context. Although, some elements could contribute to the broader understanding, which is contextually independent.

The varying degree of contextual influence could indicate on what we discussed in the introduction about hybrid organizations as a possible explanation for the new combinatorial context (Czarniawska and Solli, 2014). Even though we just discussed the importance of the uniqueness of context in this type of organization, the possible explanations presented by e.g. Jäger and Schröer (2014) are presented in such a way that their argument is quite applicable to the broader but still context dependent perspective. As the authors present, hybrid organizations exhibit traits from both private and public organizations as a mixture of organizational types. Although our study cannot conclude a definitive mixture, we still identify tendencies of variation from previous theoretical explanations of decision-making in public organizations. As we have discussed that this might be due to the influence of NPM, the possible variation could be interpreted as influences from the private organizational management ideas, making the possible argument of hybrid organizations applicable to the case. The stated unexplored scholar of public organizational decision-making (Andersen, 2010; Nutt, 1999; Wiesel, Modell and Moll, 2011) is not saturated due to the result of this study, but rather possibly more questioned since the previously clearer distinction between public and private organizations have become a bit more ambiguous. These results cannot saturate the scholar of the field due to its context dependency but could possibly be used as a contribution for further exploration of the field of decision-making in public organizations.

6.2 The complexity of the decision process

In our studied decision process, decision incentives are filtered and adapted depending on where in the decision process they are constructed, due to both varying responsibilities and actors’ decisions affecting a wide or narrow aspect of the organization. Circumstantial demands force the actors within the process to act differently even though they are a part of the same decision process, to some extent, due to the inherent contextual demands constraining the decision makers. These circumstances also tend to influence the differences found in the decision processes between the internal and external educational courses. The main difference between
the two seems to be the question of availability, and the deciding factor is the economic aspects regarding cost and allocated resources. There could also be seen to exist a desire to spread knowledge and competence between different employees within the organization, which created some incentives towards a greater focus on internal courses. Determination of the possibilities of these options is seemingly done in the connecting platforms between the different actors. That there is a connection between the different actors and levels in our snowball sample is inevitable, but how they interact with each other is difficult to assess in detail due to its intangible nature. Even though the results show what seemingly is the way the decision process enacts, the intangible essence forces studies to keep it at this superficial level and discuss possible explanations rather than presenting strict conclusions.

The relationships between different actors within the public organization seem to have an important role in how incentives are transferred from one level to another. Interestingly, this seems to be a two-way process where incentives travel in both directions, even though it was described in the empirics to be more of a one-way process. Apart from the incentives being transferred and communicated downwards in the organization, there seem to be tendencies of the other way around as well. The employees, through their many interactions with managers, have the ability to voice their opinions regarding what knowledge they believe to be important for them and their team, in order to fulfill the organizational goals of the governmental agency. The managers, in turn, have meetings and other conversations with higher instances within the governmental agency, in which their view on its teams’ abilities can be discussed further. This could mean that the decision process is not as linear as first thought, as it still complicates the process further by erasing the clear line of incentive flow. The incentives we have attempted to track in the specific group is at first glance easy to determine. However, once they are placed in relation to other actors and other incentives, the assessment of them becomes difficult to comprehend.

Even though previous studies suggest that the public sector in Sweden has undergone major changes over the years (e.g. Hasselbladh et al., 2008; Ahlbäck Öberg et al., 2016), the behaviors and incentives for the individual employee do not seem to have changed significantly, even though some aspects of the contextual circumstances have changed. Their primary reasoning is rooted in what they perceive is best for themselves and their team when facing the decision of acquiring new knowledge through the educational course. The initiatives made by the single employee can be seen to be made from the standpoint of serving their employer, which can be done by in fact serving themselves. The changes that NPM has brought with it to the public
sector does not seem to affect the mindset of the employees in its daily work, more than them being aware that the purpose of the governmental agency itself might have changed in recent years.

However, for managers and higher hierarchical levels within public sector organizations, this change in organizational purpose seems to be more evident in their mindsets of how to conduct their work and deeper integrated into their role. These actors’ roles are highly involved in the studied decision process, as they set the foundations of the incentives that the employee adhere to. The incentives can, consequently, be seen to be influenced by the changes from the NPM-era, which is similar to how studies by Ibsen et al. (2011) or Karlsson (2017) focus on NPM’s implications on the organizational level without further examining the detailed implications on employee level work and behavior. But as the study shows, the influenced incentives emanating from the higher levels of management do by extension affect the decision made by the employee. The changes in public sector sparked of NPM, therefore, seems to have a different effect depending on the hierarchical, which further increases the complexity of decision-making within public sector organizations.

6.3 Possible applicability of decision-making approaches

We previously stated, using Sahlin-Andersson’s (1986) statement, that decisions constitute the core meaning of organizing. Therefore, understanding decisions would allow us to understand the organization. In our attempt to understand the organization we study, and search for possible contributions to a wider understanding of public organizations, we examined the occurring decisions. As seen in the application of the theoretical framework on the empirics, several different theoretical approaches have explanatory power for the same phenomenon i.e., the decision process. The variation we saw in the explanatory ability of the theories is depending on what category or group studied. In the employee level of our decision process, where the final decisions leading up to the attendance of the course take place, a greater degree of irrational decision-making could be exhibited. On the contrary, the higher hierarchical levels of our decision process and closer to the governmental directives exhibited greater tendencies of actual rational decision-making. This paradoxical observation means that the same decision process clearly displays both rational and irrational decision-making. Tarkta (2018) mentioned the ongoing debate regarding the usefulness of rational and irrational decision-making approaches and suggested that an understanding of both approaches is necessary to fully grasp the inherent complexity. Our study further contributes to this claim as it shows how a variety
of approaches can be applicable to the same phenomenon, and as scholars advocated a more holistic approach towards the decision-making process (e.g. Smith, 2008; Calabretta et al., 2016; Elbanna, 2006), our study provides further empirical support for the strive towards a saturated field of studies.

The question further arises of why we cannot clearly apply all decision-making theories on our empirical material. Since the applicability shifts between the different categories and the contextual differences vary between them, there could be a possible explanation in the contextual circumstances, dictating the appropriate decision-making approach, even though it might be decided unconsciously. The aggravating nature of the study subject is the intangible and subjective behavior that people experience during decision-making, which forces this type of study to either focus on explicit factors or attempt an interpretation of the implicit ones. This returns to the foundational argument about decision-making theory and its explanatory capability of behavior. None of our applied approaches could explain all behavior, although together they paint a broader picture of the situation. Hence, a single decision-making theory might not be applicable when used exclusively, although we do not neglect the explanatory usage.

Similarly, not all of our chosen decision-making approaches in the theoretical framework were applicable when analyzing our case. This could be due to an insufficient amount of data necessary to observe all aspects of these approaches in a single case or the criteria for each approach being too different from each other. Furthermore, certain approaches are easier to observe than others, especially the ones more reliant on subjective aspects. To fully comprehend decision processes instead requires an understanding of the inherent complexity of decision-making and the necessity of a broader perspective which includes both explicit and implicit, as well as objective and subjective aspects.
7. Conclusion

The purpose of this paper was to provide a broader understanding of decision processes in public authorities, mainly due to the changes in the environment of public organizations. Examining a decision process in a public authority provided us with a story of how incentives are interpreted, translated, and communicated in a public organization. As we tried to answer the question - how and why is it decided which educational courses an employee at a Swedish governmental agency attends - searching for the incentives and analyzing them from the perspective of decision-making, allowed us to understand the complexity it imposes. The how and why is determined by the specific incentives that the current decision maker, in the certain phase in the decision process, receives and interprets. The incentives create the foundation upon which the decision maker simultaneously use information and intuition-based grounds to comprehend the circumstances of the decision process. As presented in the analysis, the way the actors decide according to decision-making theories varies depending on the circumstantial context and the decision makers role, altering the context between different actors. The incentives interpreted and created by one actor is not necessarily relevant for the entire decision process but decided based on its specific circumstances.

Based on the Swedish public sector, this study contributes to existing decision-making theories by providing a nuanced examination of how existing theories can explain a more contemporary decision process. When breaking down the decision process into different levels, it becomes increasingly difficult to explain the observed events by solely using one approach or model. Instead, when applying a multitude of approaches from the rational and irrational decision making theories, a more comprehensive understanding can be achieved. This does not imply that a full understanding can be acquired, but rather that a broad understanding through multiple perspectives is required to widen the otherwise narrow perspective on this phenomenon. Consequently, in order to fully understand decision-making in Sweden’s public sector, we argue that you cannot solely use either rational or irrational theories. We, hence, find the ongoing discussion whether which of these two theories is the most applicable to be redundant, as both theories can help to explain different aspects of the decision-making process that otherwise would be overlooked. Hence, our study provides support to the ongoing debate regarding the explanatory ability of decision-making theories and contributes to the claims presented by Calabretta et al. (2016) and Tarka (2018) of a more holistic approach towards the perspective on decision-making. We do not concur with the critique against combining several decision-making theories, even though we agree that their main theoretical purpose becomes irrelevant.
when combining two or more. Instead, we argue that the combinatorial perspective is appropriate to achieve an as comprehensive understanding as possible, although the usage of a single approach could be more convenient depending on the purpose of the study.

The insights gained from this study creates further practical implications concerning the organizational context and how it dictates the decision-making. To a certain extent, the constraints exhibited in the public organization is unavoidable due to legislation and external regulations from stakeholders. Nevertheless, there still exists an opportunity for the organization to adapt their context and acclimate according to the new circumstances. By changing the contextual constraints, the organization’s seemingly unstructured decision-making aligns with the new contextual circumstances. This conclusion does not necessarily imply that the decision process is incorrect, but rather that the contextual demands shape the process in which decisions are made. As seen in the results, the implications following the NPM-era are exhibited at different organizational levels, where individual decision makers do not considerably reflect upon the new perspectives and purposes. These implications change the organizational context, leaving the individual employee relatively unaffected. Our results acknowledge that the changes in public organizations, following the NPM-implications, have affected the context and hence, the decision process. The changes discussed by Almqvist (2006) is therefore not in practice inaccurate, even though our study implies that the individual decision maker does not actively reflect upon these alterations. Changes regarding the roles and purposes of public organizations is rather related to their organizational context.

7.1 Future research

Our findings about the applicability of the different theories do not satisfy the debate regarding the decision-making theories most appropriate approach. It instead contributes to the possible confusion, suggesting that decision-making is contextually dependent. We suggest a continuous examination of how the incentives behind decisions are interpreted, translated, and communicated in the higher levels of management in similar organizations. Such research could contribute to further understanding of the subjective and irrational aspects of decision-making, even at these levels.

Another limitation with our study is regarding possible differences between public and private that might occur over time, which we would not have been able to capture due to this study’s short time-frame. Therefore, we suggest that future longitudinal research should focus more on the long-term changes in differences or similarities between these two sectors, to complement
the observed findings from our thesis. This type of research could also contribute to the concept of hybrid organizations, through the examination of different organizational structures and ideas where the concept of hybridity possibly could explain observed similarities between the different types of organizations. Using the concepts discussed by Czarniawska and Solli (2014) and Jäger and Schröer (2014) would further provide support for the functionality of the type of organization that this study examined. Hence, a deeper understanding of how decision-making is conducted in an organization which exhibits traits from different organizational structures and ideas could be achieved.
References

A


B


C


D


E


I


J


K


Appendix 1 – Interview guide

Before starting the interview:
Introducing ourselves and the upcoming thesis
Clarify that they would be anonymous
Ask for permission to record the interview

General questions:
- Can you shortly present yourself, your role and your responsibilities?
- What are your previous experiences working within public sector?

Educational course:
- Why did you/your employee decide to participate in this specific course?
- How involved were you in the decision?
  - Whose initiative was it for X to participate on the educational course?
- Have you personally felt a need for further training in the specific area of competence development?
- Were there other courses in similar topics you/your employee could have attended instead?
- What criteria is there that the educational course need to fulfill for you to participate?
- Why was the chosen educational course an internal/external course?
- What is your responsibility regarding competence development for your team?

Follow up:
- Do you feel that you/your employee has had use of the educational course?
- What happens after the educational course is finished?

Incentives:
- What incentives are there to participate in competence development at all?
- What incentives were there to participate in the specific educational course?
- Where did the incentives come from?
- Are there incentives/pressure on prioritizing specific types of educational courses?

Communication:
- How do you get information communicated to you that is the basis for your goals and guidelines for competence development?
  - Verbal/written?
  - From whom?
- From which people/roles does this communication come from?
- Are there formal requirements for how this communication should occur?
- How often do you communicate with your boss/employee about competence development and educational courses?
- Is it mandatory to participate in educational courses?

Budget and other constraints:
- What is your/the budget for educational courses?
  - Do you know?
- Who decides the budget?
- Do you have an impact on the budget you have for educational courses?
- How is the budget communicated to you?
- Does the budget influence the decision of the specific course?
  - Are specific kinds of educational courses prioritized due to budget constraints?
## Appendix 2 - Coding scheme

### CODING SCHEME

<table>
<thead>
<tr>
<th>Theme</th>
<th>Complexity</th>
<th>Goals and purpose</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Category</strong></td>
<td>Number of relevant stakeholders</td>
<td>Managerial control</td>
</tr>
<tr>
<td><strong>Sub-category</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Code (Interview + document)</strong></td>
<td>Excessive amount of actors - Responsibility towards citizens/other actors - refer to the governmental employee role</td>
<td>Decision made by others - reliance on managerial levels - refer to manager/higher level about relevant information -</td>
</tr>
<tr>
<td><strong>Sub-result</strong></td>
<td>Result Number of relevant stakeholders</td>
<td>Result Managerial control</td>
</tr>
<tr>
<td><strong>Result</strong></td>
<td>Result Stakeholders</td>
<td>Result Goals and purpose</td>
</tr>
<tr>
<td><strong>Theme Result</strong></td>
<td>Result Complexity</td>
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### Theme

<table>
<thead>
<tr>
<th>Category</th>
<th>Transparency</th>
<th>Openness</th>
<th>Internal control</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Sub-category</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Code (Interview + document)</strong></td>
<td>Refer to scrutiny - Others interests - Responsibility towards other stakeholders/actors</td>
<td>Responsibility for actions - Demands from stakeholders</td>
<td>Reluctant to make decisions because of hierarchical position - Refer to organizational structure - Refer to managerial positions</td>
</tr>
<tr>
<td><strong>Sub-result</strong></td>
<td>Result Transparency</td>
<td>Result Accountability</td>
<td>Result Hierarchy of decision-making process</td>
</tr>
<tr>
<td><strong>Result</strong></td>
<td>Result Transparency</td>
<td>Result Internal control</td>
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</tr>
<tr>
<td><strong>Theme Result</strong></td>
<td>Result Openness</td>
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### Theme

<table>
<thead>
<tr>
<th>Category</th>
<th>Autonomy</th>
<th>Bureaucracy</th>
<th>Constraints</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Sub-category</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Code (Interview + document)</strong></td>
<td>Freedom to make decisions - Controlled by other actors - controlled by structural factors - Controlled by goals/purposes -</td>
<td>Order of decisions - Relevance to the purpose - Relevance to the task - Dependence on structural process</td>
<td>Limitations because of structure - Abrupt processes - Unstructured hierarchy</td>
</tr>
<tr>
<td><strong>Sub-result</strong></td>
<td>Result Decision autonomy</td>
<td>Result Prioritization</td>
<td>Result Speed and smoothness</td>
</tr>
<tr>
<td><strong>Result</strong></td>
<td>Result Autonomy</td>
<td>Result Bureaucracy</td>
<td></td>
</tr>
<tr>
<td><strong>Theme Result</strong></td>
<td>Result Constraints</td>
<td></td>
<td></td>
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</tbody>
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### Appendix 3 - Documents and respondents

#### Documents as data sources

<table>
<thead>
<tr>
<th>Document mention in English</th>
<th>Doc. number</th>
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<tbody>
<tr>
<td>Employee policy</td>
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<tr>
<td>Guideline for dialogue between manager and employee</td>
<td>2</td>
</tr>
<tr>
<td>IT-competence development plan</td>
<td>3</td>
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<tr>
<td>Budget 2017-2019</td>
<td>4</td>
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<tr>
<td>Shared values for state employees</td>
<td>5</td>
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<tr>
<td>Organizational tree for the IT-department</td>
<td>6</td>
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<tr>
<td>Organizational plan for Skatteverket</td>
<td>7</td>
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<tr>
<td>Appropriation direction from the Ministry of Finance</td>
<td>8</td>
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</table>

#### Respondent list

<table>
<thead>
<tr>
<th>Name</th>
<th>Track</th>
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</thead>
<tbody>
<tr>
<td>Employee 1</td>
<td>Internal</td>
</tr>
<tr>
<td>Employee 2</td>
<td>Internal</td>
</tr>
<tr>
<td>Employee 3</td>
<td>Internal</td>
</tr>
<tr>
<td>Employee 4</td>
<td>External</td>
</tr>
<tr>
<td>Manager 1</td>
<td>Internal</td>
</tr>
<tr>
<td>Manager 2</td>
<td>Internal</td>
</tr>
<tr>
<td>Manager 3</td>
<td>External</td>
</tr>
<tr>
<td>Manager 4</td>
<td>Internal</td>
</tr>
<tr>
<td>Manager 5</td>
<td>External</td>
</tr>
</tbody>
</table>