

Multirationality in public asset decisions read through the concept of values: The case of Malagasy's municipalities

*La gestion active du patrimoine public au sein des communes malgaches : l'impact du contexte sur la multi-rationalité des gestionnaires publics
lue à travers le concept de valeurs publiques*

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ABSTRACT

Several studies on different public values have been carried out in the field of public services. Authors, such as Bozeman, have called for a conciliation of these public values with economic and managerial values. Our paper examines this conciliation through selected public asset decisions. The purpose of this paper is to explain and analyse the values considered in public decisions to deduce the rationalities that guide decision-makers. It has been seen, within two

Malagasy municipalities, that social public values are very present and prevail in the decisions made. This outcome indicates that decision-makers are more socially rational and less inclined to adopt economic and managerial rationality.

Key-words

Logic; Rationality; Public Values; Decision-Making; Asset Management; Malagasy's Municipalities

RÉSUMÉ

Les services publics ont été l'objet de plusieurs recherches axées sur les valeurs publiques. Des auteurs, comme Bozeman (2007), ont appelé à une conciliation de ces valeurs publiques avec les valeurs économiques et managériales. Notre article examine cette conciliation par le biais des décisions relatives à la gestion du patrimoine public. L'objectif de cet article est donc d'expliquer et d'analyser comment les valeurs publiques et managériales sont prises en compte dans les décisions publiques, ceci afin d'identifier quelles sont les rationalités qui guident les décideurs.

Pour cela l'étude s'appuie sur deux communes malgaches qui ont dû prendre des décisions dans le cadre de la gestion de leur patrimoine public. Dans le contexte de ces communes, l'article montre que les valeurs publiques sociales sont très présentes et prévalent dans les décisions prises. Ainsi, l'article montre qu'il existe une hiérarchie des valeurs publiques lors d'une prise de décision et que cette hiérarchie dépend du niveau de développement de la commune. Il existerait donc des valeurs publiques fondamentales ou de base faisant jouer une rationalité sociale, tandis que les valeurs publiques liées par exemple à une rationalité économique et managériale ne

pourraient être mises en œuvre que dès lors que les valeurs publiques fondamentales sont déjà satisfaites.

Mots-clés

Rationalité ; Valeurs publiques ; Prise de décision ; Gestion patrimoniale ; Communes malgaches

INTRODUCTION

The relationship between the public and private sectors has always generated debate among practitioners and researchers. Moore (1995, p.28) argues that a clear and straightforward distinction must be made between the responsibilities of public sector managers and their private sector counterparts: “the aim of managerial work in the public sector is to create public value just as the aim of managerial work in the private sector is to create private value”. Moore’s statement goes against the idea of *New Public Management*, which proposes the adoption of a “business-like” approach to government. On the other hand, Bozeman’s approach (Bozeman, 2007) calls for a conciliation between public values and managerial and economic values. Thus, the relationship is a demonstration of what Dunleavy and Hood (1994) call the abolition of the border between the private and public sectors.

Based on the two viewpoints explained above, the literature emphasizes either “public value” in Moore’s sense or “public values” in Bozeman’s sense. In this paper, we will focus more on public values as opposed to economic and managerial values in the context of active public asset management. Rasolonjatovo, Lande and Harison (2015, p.417) define active asset management as “the making of decisions regarding the acquisition, maintenance, and disposition (i.e., sale, concession, donation, lease) of a public asset”. Therefore, the objective of this article is, in the case of Malagasy’s municipalities, to determine **if it is possible to observe a reconciliation of public and managerial values in decisions affecting public assets?** It is therefore a question of going upstream of action since, according to Brunsson (1982), action is the result of an ideology and a decision.

This paper focuses on an element of the decision-making process based on rationality. The concept of decisional logic makes the assumption that the decision is a deliberate and conscious choice, even if the thinking behind this decision is limited by the information and cognitive capacity of the decision-makers. For Nilsson (2015, p.921), conscious choice “refers to the assumptions upon which individuals make decisions based on obtained information and in line with their own preferences”. This leads us to focus our research objective on the following research questions. **If the concept of values has its place in decision-making, to what type of rationality can it be associated? Do the two types of values (public values or economic and managerial values) have the same importance according to the decision-making context? Can the different rationalities induced by these two types of values coexist?**

To answer the first question, a review of the literature is conducted to explain the concept of values and the links between these values and the rationality involved in public decision-making. This first part sets the conceptual framework for the research. Part 2 describes the research methodology based on the multiple embedded case study methods (Yin, 2013) and the cases studied. The last part analyses the results of the study by highlighting the links between the rationalities and the context of the two municipalities. It will thus address the last two research questions. The last part also discusses the results compared to *New Public Management* and publicness (Bozeman 2007, 2002) and to public value theory (Hartley *et al.*, 2017; Geuijen *et al.*, 2017; De Jong *et al.*, 2017) to make proposals connecting values, publicness and contextual rationality.

1. CONCEPTUAL AND ANALYTICAL FRAMEWORK

This first part will present the conceptual framework selected for this study to develop a reading grid for our cases.

1.1. Decision-making and rationality

Four dimensions characterize decision-making: the actors intervening in decisions, the type of rationality, the followed approach and the temporal dynamics (Rasolonjatovo, 2013). In this research, we will focus on the type of rationality in the decision-making process and more specially on multirationality, which refers to the existence of a multitude of conjectural motivations that guide any actor in a decision-making situation (Gould, 1977). Figure 1 offers a synthetic vision of our positioning in relation to the various visions of rationality.

To define rationality, we will refer to Buttard and Gadreau (2008), who discuss procedural rationality. For Buttard and Gadreau (2008), procedural

rationality is defined as the process of deliberation of an individual. Rationality is not only a maximization but also applies to any process of reflection. Mongin (2002), to define rationality, refers to the adequacy between the action of an individual and the reasons that led to this action. Thus, for Mongin (2002), a rational individual is an individual who acts in a manner that is in accordance with his desires and beliefs. By transposing these definitions to decision-making, we can propose the following definition of rationality: rationality corresponds to the way of thinking of an individual. This is consistent with the definition of logic in the Collins dictionary: “a particular kind of logic is the way of thinking and reasoning about things that is characteristic of a particular type of person or particular field of activity”¹. As each decision-maker has his or her own desires and beliefs, there could be a multitude of reasons that motivated his or her decision. Therefore, rationality is diverse and multiple.

In admitting this definition of rationality, we must look for a way of reading this rationality. For Bozeman & Pandey (2004), rationality can be read through the decision criteria. For investment projects, for example, the criteria of the decision correspond to the financial and non-financial

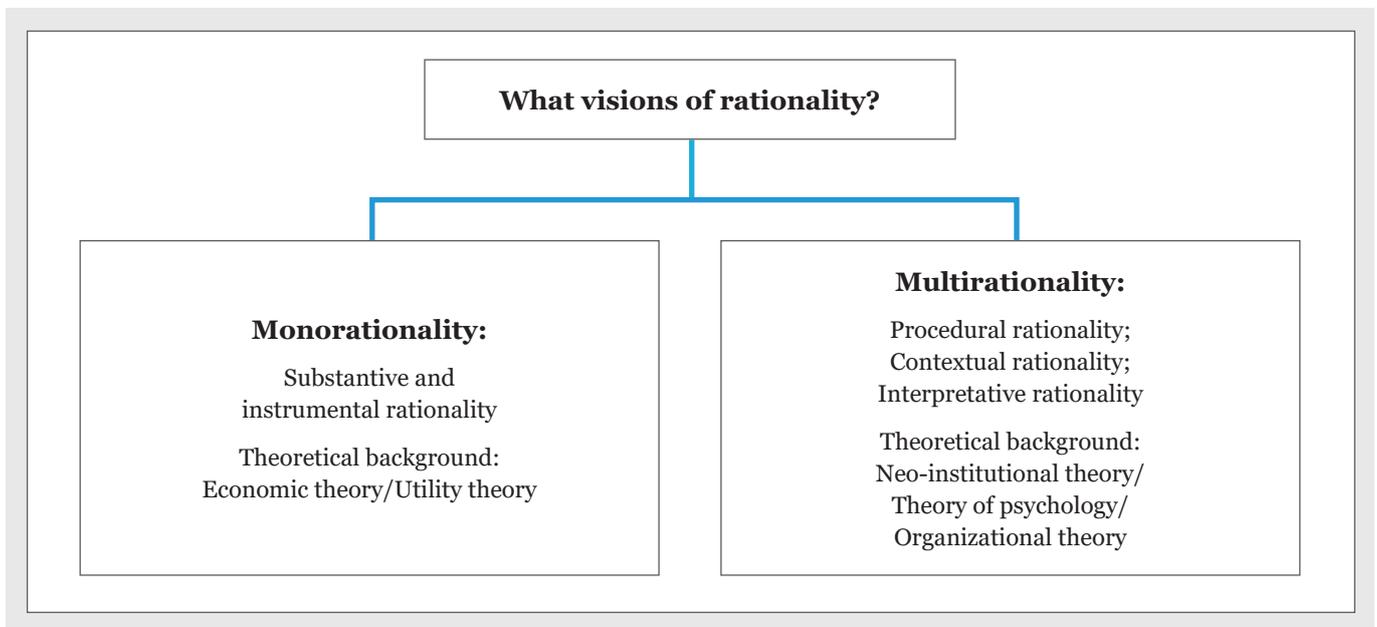


Figure 1 – Decision-making and rationality

Source: Rasolonjatovo (2013, p.62)

¹ Source: Logic. In *Collins dictionary* Retrieved August 12, 2018 from [URL: <https://www.collinsdictionary.com/dictionary/english/logic>].

justifications used to propose, evaluate and decide on the project. Thus, according to Bacon (1992), these criteria of the decision answer the following question: why was the investment decision made? It is to these decision criteria that Desreumaux and Romelaer (2001) refer when they speak of determinant in decision-making. A decision can then be the result of several criteria or determinants. Each type of criterion will then induce a certain type of rationality. For example, techno-economic rationality is therefore a decision based on technical and economic determinants, while socio-political rationality is based on social and political determinants (Desreumaux & Romelaer, 2001). Jakobsen (2017) states that, in general, economic rationality is guided by the search for an optimal relationship between input and output or between costs and benefits. For this purpose, particularly in a profit-oriented context, accounting can provide the necessary information to think according to this economic rationality (Luke, Barraket and Eversole, 2013).

This research also retains the concept of contextual rationality, which emphasizes the interdependence of decisions and the context in which the decision is made. Indeed, the environment in which the decision is made can influence what is decided and how it is decided (Dimitratos, Petrou, Plakoyiannaki and Johnson, 2011). Context is part of what Desreumaux and Romelaer (2001, p.66) refer to as the potential determinants of the strategic decision-making process. These potential determinants may include contextual factors, organizational factors, and individual factors. These three elements correspond to factors peripheral to decision-making. Contextual factors refer to characteristics of the environment (such as stability, complexity and hostility) and the “demographics” of the organization (such as size, age, type of ownership, type of activity). Organizational factors refer to general configurations, management styles, structural attributes (complexity, formalization), power distribution and coalition building. Individual factors include the age, education and experience of decision-makers, as well as their personality types, achievement needs, aggressiveness, risk attitudes and cognitive styles.

Adapting the work of Desreumaux and Romelaer (2001) for public administration, Damart (2003, p.29) proposes the following determinants:

- Contextual factors: an environment subject to the uncertainty of electoral deadlines; a stable environment nevertheless, because of the structuring role of the law; essentially non-market activities, but with links to the market economy;
- Organizational factors: a multi-institutional universe; a high degree of formalization of behaviour; Weberian bureaucracies in which impersonal and general written procedures have a strong influence on the form of the decision-making process;
- Individual factors: civil servant decision-makers coming from similar training (academia cursus, recruitment by competitive examination) and manifesting a common culture of “serving the state”.

Note that institutions are also elements of the decision-making context. Indeed, according to Lecours (2002), when an individual is about to make a choice, he or she does so in an institutional context that qualifies the advantages and disadvantages of each option. Rasolonjatovo (2013) states that institutions², which are elements of this context, can play several roles:

- A role of generating constraints and opportunities in decision-making;
- A role of influence on the preferences and even the identities of decision-makers.

It should be noted that the preferences and identities of decision-makers will subsequently be reflected in decisions.

To illustrate the manifestation of contextual rationality, let us take the case of three agents who have to make decisions about the realization of a project. These three agents will be provided with several pieces of information, such as the net present value (NPV) and the non-financial benefits of the project. Each agent will choose the information as well as the aspect that he or she will favour depending on

² North (1994) define institutions as the set of formal and informal constraints that structure human interactions.

the peripheral factors or the determinants of the decision process.

For example, depending on individual factors such as training, a manager will focus on the managerial aspect and base his or her decision on the net present value. Another agent, with a different basic training, will privilege non-financial benefits. Studies such as that of Ezzamel, Hyndman, Johnsen, Lapsley and Pallot (2005) have shown that financial information is not used systematically and does not systematically influence the outcome of the decision. Thus, it is not because the information is there that decision-makers will use it for decision-making. Rather, the third agent will favour the political aspect and will prioritize the project according to the characteristics of the project leader. Political rationality therefore refers to a decision-maker who will make a decision in line with institutional pressures with a view to perceiving resources or seizing environmental opportunities. He or she may also make the decision with a view to acquiring legitimacy and not with a view to achieving economic profitability or non-financial benefits.

Mimicry, referred to by institutional approaches, is therefore not carried out in an unconscious manner; it is the result of a choice, i.e., that of copying a form deemed to be efficient. It is therefore part of a rationality.

1.2. The models of public decisions

After clarifying the definition of rationality in decision-making processes, this section presents multi-rationality in the public sector. This study focuses on three models that are consistent with this multi-rationality concept.

The first model, the rationalist model, postulates that public decisions must focus on the realization of social values or social goals (generally represented by the notion of general interest) (Mercier, 2001). A public decision-maker, concerned with the general interest, will show a social logic and will privilege access to public service and the needs of the population.

Type of relationship	Authors	Illustrations
Contradiction	Faure and Mathieu (2006)	Choice between two models of museums: a social rationality materialized by free access to museums (based on republican equality) in opposition to an economic rationality that advocates fixing museum admission tickets according to a short-term objective of museum profitability.
	Chevetzoff (2009)	The case of the nursery: the nursery's directors show a technical rationality by limiting the number of children admitted (for the sake of supervision), whereas within the framework of a political rationality, the nursery will maximize the number of children to meet the needs of the electorate composed of young parents.
Subordination	Pellegrin (2005b)	The case of investment decisions by municipalities in the area of cultural heritage: technical criteria are relegated to second place, but political criteria are put forward. Decisions are made on the basis of feedback in terms of image and notoriety. The maintenance of cultural heritage is oriented according to the visibility of the work and not according to technical criteria.

Table 1 – Illustrative examples of the links between multiple rationalities at the level of public administration

The second model is based on the theory of public choice. According to this theory, man as *homo economicus* is motivated by the achievement of certain objectives and the satisfaction of his own interests (Engelen, 2007). The search for this personal interest will induce electoral logics (Pellegrin, 2005).

The last model results from the concept of *New Public Management*. This model is opposed to the public opportunism of the agents, as described by the theory of public choice and introduces economic and managerial logic into public administration. Thus, the decisions must be based on economic and managerial criteria such as profitability, efficiency and effectiveness.

If the literature generally opposes these three models, we propose to integrate them into a single model, i.e., a model of contextual and multiple rationality. These three models lead us to affirm the existence of a multiple and above all contextual rationality at the level of public administration. The public decision-maker will be faced with several pieces of information and will have to make decisions. At a given moment and faced with specific determining factors, the decision-maker will be guided by his or her own interests despite the existence of accounting and financial information and management tools. At another time and in the face of other determining factors, the decision-maker will instead be guided by the search for efficiency and effectiveness. At another time and in the face of other configurations of the environment, he or she will be guided by the search for the general interest.

It should be noted that one of the characteristics of multirationality is the existence of a relationship between the models (Snellen, 2002). The literature on multirationality identifies several kinds of relationships, e.g., inconsistency and contradiction, complementarity and interdependence, and independence, and subordination. Table 1 illustrates these multirationalities in the public sector.

We can say then that the introduction of a managerial and economic rationality at the level of the public sector can correspond to an innovation. The adoption of an innovation is not systematic or automatic but can face certain obstacles (Lüder, 1992).

1.3. Relation between values and rationalities

To appreciate the multiple logics in the public sector, it is necessary to have a concept that can be used to read and identify these multirationalities. It is to this end that the concept of values is used. Witesman (2016, p.11) has rightly argued that the concept of public values in itself refers to “values which are particularly relevant to public sector activity and which are commonly invoked by public servants as justifications for action”.

1.3.1. The concept of public values

In the literature, we can find two different concepts: “public value” and “public values”. This paper will mobilize the latter concept. Nevertheless, it is necessary to present these two concepts successively.

Public value management was developed during the 1990s by Moore (1995) in reaction to the dominance of “business-like” approaches to governance. Thus, Moore proposed a normative model that must be deployed in the management of public services so that public value can be created for citizens. This normative model, schematized through a triangle (Figure 2), requires public sector managers to take into account three specific dimensions when they engage in particular actions: the “public value” that must be produced, the “sources of legitimacy and support” necessary to act and create public value, and the “operational capacity” that the organization must have or develop (Moore and Khagram, 2004). In Moore's research and other research that followed, public value therefore refers to an evaluation of the results of public actions generally from the point of view of the public consumer (Witesman, 2016). Therefore, public value can be defined as the utility level of public actions.

In the literature, besides public value theory, we can also find Bozeman's research on public values (notably that of 2007). In this research, Bozeman (2007) develops a notion of normative publicness.

We will refer to the work of Rokeach (cited by Auclair, 1995a), Auclair (1995a, 1995b) and Bozeman (2007) to circumscribe the notion of public values, given that

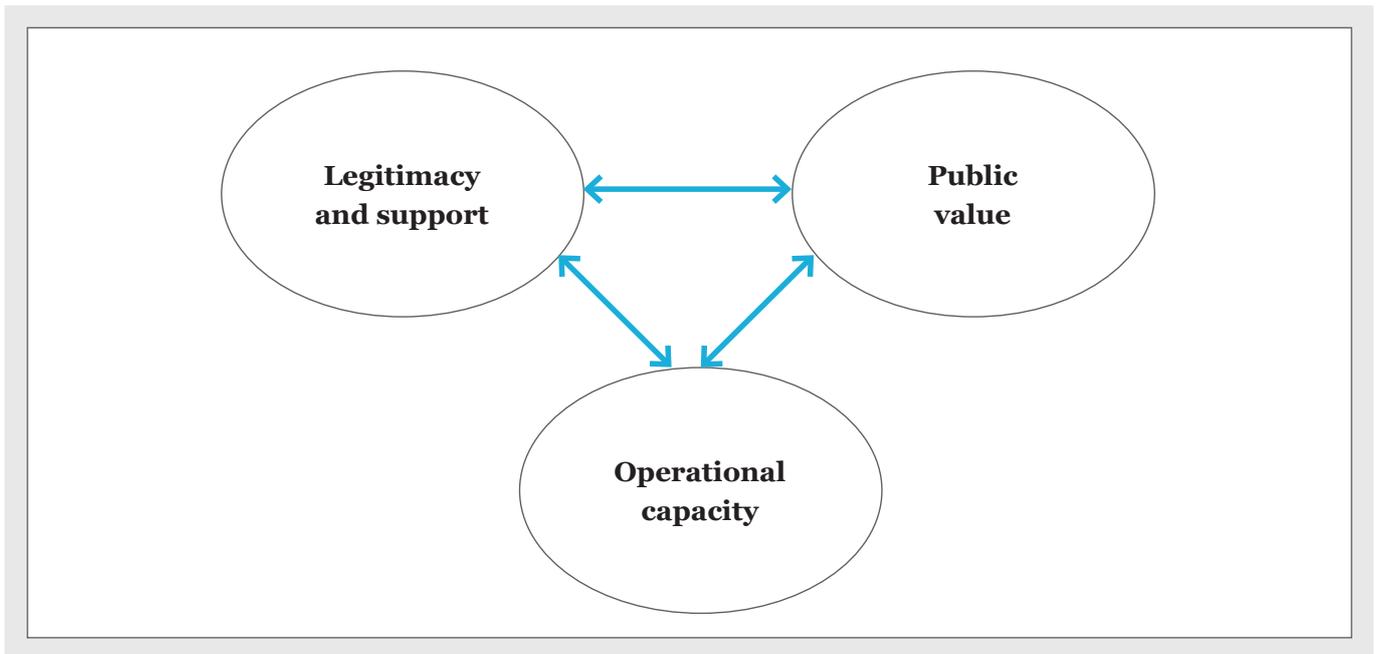


Figure 2 – The strategic triangle

Source: Adapted from Moore and Khagram, 2004

the different research on public values has not yet resulted in a single, consensual definition. Rokeach (quoted by Auclair, 1995a) defines value as “a type of belief, at the centre of the global system of beliefs to which one attaches oneself, which concerns what one should or should not do, or which concerns the ends that deserve to be achieved in the course of existence”. Based on this definition by Rokeach, Auclair (1995a) states that “value refers to what should be, what should be promoted or rejected, and who is the object of an attitude of adherence or rejection”. In general, terms, values are both a goal and a beacon for judging the actions to be taken by an individual.

This idea of goals or purposes is also found in Bozeman's (2007) definitions of public values, while distinguishing individual public values from the public values of a society (or collective). Thus, for Bozeman (2007), the public values of the individual (individual public values) correspond to the content-specific preferences that individuals have regarding, on the one hand, the rights and benefits to which citizens are entitled and, on the other hand, the obligations expected of citizens and their designated representatives. By bringing this definition closer to Rokeach's definition (cited by Auclair, 1995a), an individual's public values thus represent the ends expected of public action in the eyes of

citizens and the obligations of these citizens. By aggregating them, individual values are consolidated to become a society's public values (or collective public values). Bozeman (2007) defines these public values of a society as those values that provide a normative consensus about (1) the rights, benefits, and prerogatives to which citizens should (or should not) be entitled; (2) the obligations of citizens to society, the state, and others; and (3) the principles on which administrations and policies should be based. However, even if society reaches consensus on collective values, each individual, in this case the decision-makers, may or may not adhere to these collective public values. Moreover, the weight given to these values is not the same. This is also noted by Bozeman (2007, p.189): “Saying that public values are held in common does not mean that they are universally adopted or that people agree on the exact nature or content of those public values”.

Since we are interested in decision-making, we will therefore focus our study on individual public values, that is, those of the decision-maker(s). Auclair (1995b) argues that public values and knowledge are essential components of decision-making. It is often for its value that an individual will accept or reject knowledge in the decision-making process. This is therefore reminiscent of what has been asserted

previously; a decision-maker may have financial information on the profitability of a project but will reject this information because it is not consistent with his or her values.

The definition used in this document corresponds to a vision of public values as individual values and principles that should guide public action and, in particular, decision-making. It is in this sense that Witesman (2016) presents of public values as the justification for public actions; thus, if public value is the result of public actions, public values are the inputs.

By transposing Bozeman's (2007) definition, in the context of public infrastructure, we can make the following proposition: values correspond both to the belief in what public infrastructure should promote and what should be done in the management of public infrastructure. Therefore, on the one hand, there is a general belief about the purposes of public infrastructure, while on the other hand, there is also an individual belief about the purposes of public infrastructure. Thus, in terms of citizens' rights and benefits, public values may refer, on the one hand, to well-being and satisfaction or, on the other hand, to equity and justice (Geuijen *et al.*, 2017). Thus, one decision-maker may adhere to a value and another

decision-maker may not. Adhering to a specific value will guide the search for information for decision-making and will influence whether or not the decision criteria are accepted.

1.3.2. The concept of economic and managerial values and their relationship to public values

In implementing *New Public Management*, Bozeman (2007) proposes reconciling public values with economic and managerial values. Indeed, integrating economic and managerial values with public values would make it possible to make the administration more efficient while not neglecting its primary objective, i.e., what public action would promote the population?

If Bozeman (2007) defines economic values as “exchange values of goods and services, usually based on socially sanctioned indices, especially monetary units”, we propose a much broader definition by referring to the principles that are conveyed by the *New Public Management* and that must guide public action such as efficiency. From this perspective,

Social public values	Solidarity; protection of fundamental human rights; social justice; fairness of treatment; sense of civic responsibility; tolerance; respect for others; ability to make political arbitration
Political public values	Credibility of the policy; user participation; relevance and appropriateness of decisions; integrity of the policy; sense of dialogue; transparency; sense of political responsibility; arbitration capacity; opening
Ecological public values	Relevance and consistency of investment choices; exemplarity; good citizenship of the actors; proximity in the relationship to the user; sense of ecological responsibility; ability to consider the long term
Socio-human and technical public values	Health security; good taste of water; public service spirit; selflessness; professionalism; respect for human values; respect of the user and the citizen; ability to propose compromises
Economic values	Not free water; organizational efficiency; sense of economic responsibility

Table 2 – Public and economic values of water

Source: Tsanga Tabi and Verdon (2015); Tsanga Tabi, Verdon and Even (2012)

we refer to the sigma family of values postulated by Hood (1991) in relation to the economy and parsimony. The integration of public values with economic and managerial values then presents a challenge, i.e., that of engaging in public actions that focus on the benefits for the population but that still take into account the evaluation of results as well as the evaluation of the resources consumed.

Therefore, in the public sector, it is possible to make the distinction between public values and managerial and economic values (Martineau and Sauviat, 2007). An illustrative example of these values can be found in the works of Tsanga Tabi, Verdon and Even (2012) and Tsanga Tabi and Verdon (2015). These authors identify 34 public values for the provision of water, classified into five clusters (Table 2). The classification of values made by those authors corresponds to Bozeman's (2007) definition that public values are both rights and obligations of citizens. For example, in terms of citizens' rights, we can find the protection of fundamental human rights, social justice and health security. The obligations of citizens include respect for each other and the civility of the actors.

1.3.3. An attempt to explain rationalities through the notion of contextual rationality and values

According to Auclair (1995b), knowledge alone is not enough for decision-making, but decision-makers need to define and clarify their values and relate them to the knowledge from which they are derived, as it is often for its value that knowledge will be accepted or rejected. As mentioned before; a decision-maker may have financial information about the profitability of a project but will not take this information into account because it does not correspond to its values. An example of this can be found in the study of Ezzamel *et al.* (2005) cited above. The study revealed that accounting information is rarely used by the Northern Ireland Assembly for several reasons, including the fact that some politicians do not have the capacity to understand accounting language and the fact that, according to their values, politicians are reluctant to base their decisions on the information provided by the accounts.

Authors	Rationality	Matching values
Mercier (2001), Damart (2003), Snellen (2002)	Social rationality: based on the general interest	Social public values
Engelen (2007), Pellegrin (2005b)	Political and electoral rationality: based on the personal interests of the elected	Political public values
Snellen (2002)	Legal rationality: based on respect for the law	Political public values
Snellen (2002)	Managerial and economic rationality: based on economic and managerial criteria	Managerial and economic values
Tsanga Tabi <i>et al.</i> (2012)	Technical rationality: based on technical criteria	Socio-human and technical public values
Tsanga Tabi, Verdon and Even (2012)	Ecological rationality: based on ecological criteria	Ecological public values

Table 3 – Linking values and rationalities

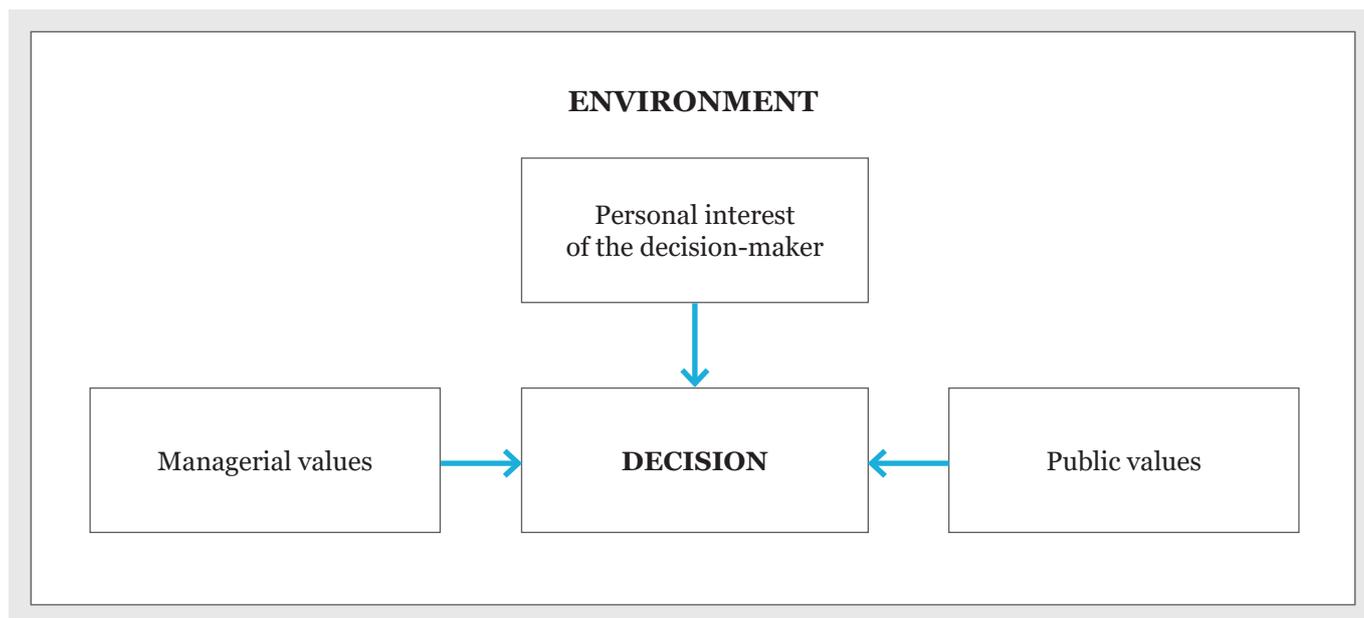


Figure 3 – Factors influencing decision-making

Source: authors

As shown previously, in this paper, the concept of values is analysed by reference to the public decision-makers' objectives (Bozeman 2007; Geuijen *et al.*, 2017). We assume a link between rationality and values; values, whether public or economic and managerial, can be objectives for public decision-makers. Table 3 summarizes the different rationalities and the values associated with them.

Our proposition is that the weight given to these different values and the links that they could maintain between them depend on the decision-making context. Therefore, contextual rationality is a function of peripheral factors (Papadakis, Lioukas and Chambers, 1999).

Figure 3 presents our proposal of public decision-making as a confrontation between public and managerial values and the personal interest of the decision-maker. This diagram presents the complexity of the public sector when a decision-maker is confronted with several values and parameters. Thus, when economic and managerial values take advantage, the decision-maker will favour economic and managerial criteria. When a combination of economic and managerial values with public values is observed, the decision-maker will look at the different criteria at the same time and will make decisions that combine these criteria.

Through this analytical framework, the choice of a free museum (Faure and Mathieu, 2006) gives priority to public values over managerial values. Focusing on the needs of the population by rejecting the idea of profitability (Defline, 2011) reflects the ascendancy of public values over managerial and economic values. The presence of electoralist logic enunciated by Pellegrin (2005a) corresponds to the appearance of the public decision-maker's interest in decision-making, which could act as an intermediate variable in decision-making.

We then propose that the weights given to these different values and the links they might have with each other depend on the context of decision-making. It is according to the context that one value will either be rejected or be incompatible with another.

Thus, questions about the relationships between different rationalities can be transformed into questions about the links between different types of values. According to Schreurs (2005), the possibilities are numerous, including conflictual, combination, fusion, consensus, and hierarchical relationships.

This first part had two objectives. The first was to answer the first research question: does the concept of values have a place in decision-making and, if so, what type of rationality can it be associated with? We

also defined the research's conceptual framework. The literature shows that during decision-making, there is an interdependence between the values held by the public decision-maker and the rationality or rationalities that he or she will mobilize during this decision-making process. Similarly, the context of decision-making is a factor that can influence the decision-maker's rationalities. However, most of the research conducted has been carried out in the context of developed countries. This is why we wished to examine the impact of the context during decision-making in developing countries, and the choice was made to examine two Malagasy municipalities. The following section presents the research's methodological framework and the two municipalities.

2. RESEARCH METHODOLOGY AND CASE STUDIES

To answer our research questions, we applied Yin's case study methodology (Yin, 2013) to a longitudinal study conducted between 2009 and 2013 that led to an immersion in two Malagasy municipalities: a suburban municipality (near the capital) that is listed as a UNESCO World Heritage Site, namely, the municipality of Ambohimanga Rova, and a rural municipality located approximately fifty kilometres from the capital, namely, the municipality of Mahabo. For these two case studies, different capital asset decisions were selected, making these cases embedded cases in the sense of Yin (2013). Indeed, each investment decision constitutes a unit of analysis, and in total, represents four units of analysis.

The choice of these two municipalities was guided by the criterion set out by Hlady Rispal (2002), which is potential discovery; it was necessary to choose municipalities where public values could be found. For example, we were previously informed

of the decisions to build a town hall for the suburban municipality of Ambohimanga Rova. Access to the study field through the knowledge of elected officials was also privileged.

The two municipalities are marked by a very low tax potential of 1.15€ and 0.40€ per capita. This potential is explained by their geographical situation, their population (farmers for the majority) and the political situation of the country at the time of our study (political instability³). The municipality of Ambohimanga Rova counts 17,763 inhabitants occupying a surface of 52.5 km², which gives a density of approximately 339 inhabitants per km². The municipality of Mahabo counts 6,612 inhabitants dispersed over a surface of 34 km², which gives a density of approximately 195 inhabitants per km².

The study was centred on the analysis of mini-cases of decision-making undertaken by the elected officials of the municipalities (councillors and mayors) that affected the municipal tangible assets. As in the study undertaken by George *et al.* (2017), we were interested in politicians' preferences in the decision-making process.

These mini-cases were selected to have decision-making that corresponded to different periods in the life cycle of tangible assets: the investment in, the operation of and the disposition of these assets. The following figure offers a synthesis of our analytical approach considering our conceptual framework.

Table 4 offers a synthesis of the data collection methods adopted, as well as collected empirical data. Concerning the selection of interlocutors, as an analysis was made of the decisions, it was necessary to conduct interviews with the decision-makers: the mayor and the municipal councillors. Members of the executive branch, such as the treasurer accountants and secretaries, were also interviewed. Although they are not decision-makers, these individuals can be seen as sources of data to help

³ Between 2009 and 2013, Madagascar was in a period of transition following a change of political regime qualified as unconstitutional, which occurred in March 2009. This change of political regime occurred after various events such as strikes and deadly clashes. The two protagonists of the crisis were the president of the republic and the mayor of the capital, the urban municipality of Antananarivo. Events begin in January 2009 when the mayor of Antananarivo called for a general strike against the president. Several riots took place in the Malagasy capital, killing more than 80 people [URL: https://www.lexpress.fr/actualite/monde/afrique/chronologie-de-madagascar-1787-2010_499084.html]. The impacts of this crisis have been multiple, including the cancellation of external aid, a slowdown in the economy, and social crises (Rasolonjatovo, 2013).

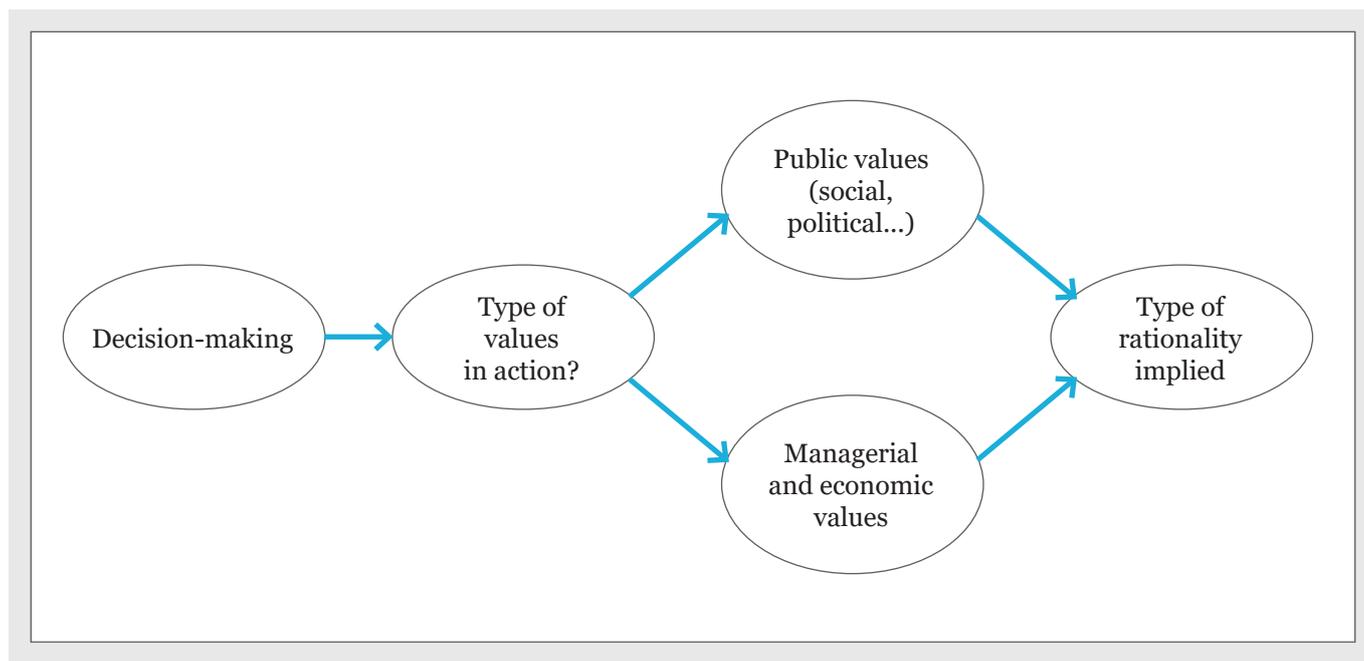


Figure 4 – Analytical Approach

Collection method	Nature of materials/Contact persons	Themes/Questions asked
Documentary analyses	<u>Ambohimanga Rova</u> <ul style="list-style-type: none"> - Village Development Plan (2007) - Communal Development Plan (dating from 2008) 	<ul style="list-style-type: none"> - Types of investment - The justifications for the planned investments
Semi-structured interviews	<u>Ambohimanga Rova</u> <ul style="list-style-type: none"> - Treasurer/Accountant - Deputy mayor - Mayor - Councillor 	<u>For decision-makers</u> <ul style="list-style-type: none"> - Decision-making process - The decision made - Determinants/criteria for decisions
	<u>Mahabo</u> <ul style="list-style-type: none"> - Treasurer/Accountant - Deputy mayor - Mayor - Secretary of civil registration President of the municipal council 	<u>For technicians</u> <ul style="list-style-type: none"> - Contextual situation of the municipality - Investment financing - Operational management of buildings - Management of communal markets
Participating observations	<u>Mahabo</u> <ul style="list-style-type: none"> - Meeting of communal councils for the granting of land to an NGO 	<ul style="list-style-type: none"> - Determinants/criteria for decisions

Table 4 – Collected empirical materials

understand the context of the municipalities and as witnesses to the decisions made by the elected officials.

For the analysis, the empirical data collected were classified according to the various categories of values (cf. Table 2) to carry out the “identification of current values” (Tsanga Tabi and Verdon 2015; Tsanga Tabi, Verdon and Even, 2012). If these values can be identified through political discourses in the studies on public services (Geuijen *et al.*, 2017), in this study, we will identify them through the justifications and criteria for decision-making.

2.1. Investment Decision: the project of the communal market in the municipality of Ambohimanga Rova

The first mini-case concerns a weekly covered market, consisting of 52 stalls, whose construction began in 2010 and ended in 2012. The investment decision involved several stages starting from the inscription of the investment in the public investment programme (long-term and medium-term plan regrouping the investments to be undertaken by the municipality) to the effective implementation of the project. The justification of the investment in the public investment programme highlights the satisfaction of several needs:

- to decrease the price of foodstuffs for the population;
- to create a place for meeting and exchange between villagers;
- to promote the sales of local products on the market.

The *verbatim* below presents the verbatims that illustrate the reasons for the construction of the communal market.

In our community, we do not truly have professional farmers as partners. Most of them are “subsistence farmers”. All household accounts are in deficit. This is where the problem lies. Where did we want to get to? Our logic is as follows: because our partners are peasants, this

communal market is a kind of priming mechanism for the economy. [...] To this end, the opening of the market promotes production. This is what we are doing at the moment. Moreover, among the peasants, there are those who go to the market in Sabotsy-Namehana and even Andravoahangy (in the capital); so the added value never stays in the municipality. There is also currently a circuit: peasants, collectors, wholesalers, consumers. The shorter the circuit gets, the more added value the farmers will have; at least, they will save transport costs but also their time. If the farmers stay in Ambohimanga Rova, they will have a different added value. If they go to Sabotsy-Namehana, this added value changes and so on. The problem must be solved through a local solution.

[Interview with a municipal councillor at a town council meeting (2012)]

This mini-case highlights an over-representation of public values and a lack of consideration of managerial and economic values in a direct way (Table 5). In indirect ways, these managerial values are present because the municipality expects from this investment to increase in the value added for the benefit of the inhabitants of the municipality.

This lack of managerial and economic values in the argument justifying the investment may be surprising given that the communal market is in principle a public service with an industrial and commercial nature. Here, the economic nature is thus at the service of important social public values (solidarity and meeting between the population) and aims to ensure the salubrity and health of the population through public market facilities.

2.2. Fixing a rental price for stalls on the communal market in Ambohimanga Rova

For the functioning of the covered market, the municipality first took advantage of our presence by asking that we propose a methodology for fixing the

Infrastructure	Public values	Managerial and economic values	Rationality
Communal market	<p>Social public values: dealing with food prices, meeting and solidarity, promoting market-oriented activities, professionalizing of farmers</p> <p>Ecological public values: Not considered</p> <p>Political public values: Not considered</p> <p>Socio-human and technical public values: Not considered</p>	Not considered	<p>Predominance of social Rationality: decisions are focused on the welfare of the population</p>

Table 5 – Values present in the decision concerning the project of communal market

fees based on the full cost. Nevertheless, the communal council considered the proposal inappropriate and rejected it. The municipal council thus opted for direct management and set the fees at a minimum level to encourage farmers to sell their products at the market. In contrast, the use of the full-cost method may result in “a decrease in the use of the asset” (Chatelain-Ponroy, Biondi and Sponem, 2008). The town council therefore opted for the direct management of the assets and set royalties at a minimum to encourage farmers to sell their products on the market. The *verbatim* illustrates the choice about the operationalization of the communal market.

At the moment, for us, it is still a project [...] we have to make sure that the market lives and is frequented. In this case, we must first minimize the price of tickets [...] to the lowest possible level so that the merchants are motivated to enter the market and stay there. For merchants, entering the market can be risky because they do not know if buyers will be there. Keeping a market alive is not easy. [...] It is not that I do not accept the idea of profit, but it is that we do not think about it too much. [...]

It is the arrangement of the municipality that interests us most. How do we arrange the town?

[Interview with a municipal councillor (2011)]

To start the municipal market, we have to incite the base and to incite the base, we cannot apply the real costs. It is true that we have to amortize the market if it is to function normally. Above all, it is necessary that the peasants become professionals.

[Interview with a municipal councillor at the town council meeting (2012)]

Table 6 presents the values that influenced this pricing decision. The case allows us to see that the billing of services to users via the use of the full-cost method depends on the economic and social development of the population. If the price is accepted socially and economically, then farmers and traders will be motivated to participate in the functioning of the communal market.

In construction projects, the consideration of ecological values will lead to the use of eco-friendly materials. This concern is not yet a priority for rural

Infrastructure	Public values	Managerial and economic values	Rationality
Communal market	<p>Social public values: helping farmers to have much more added value</p> <p>Ecological public values: Not considered</p> <p>Political public values: Not considered</p> <p>Socio-human and technical public values: Not considered</p>	Not considered	<p>Predominance of social Rationality: decisions are exclusively focused on the welfare of the population</p> <p>Refusal to adopt an economic rationality for the well-being of the population and by electoral logics</p>

Table 6 – Values present in the setting of fees

Malagasy municipalities where the inhabitants are more concerned about their livelihoods.

2.3. Case of the granting of land for the construction of a tourist complex by a foreign investor to Ambohimanga Rova

A foreign investor has requested land from the municipality to build a tourist complex in this municipality, as it has strong tourism potential since its inscription into the UNESCO World Heritage. The *verbatim*s below give the visions of a municipal councillor regarding this allocation of land.

Why did we set this at 20 years? [...] The municipality is only the depositary of this land and is not the owner because it is a common property. We have therefore set the duration to avoid the population thinking that the land has been sold by the municipality. Moreover, it could have negative consequences on us, the councillors and the mayor. So, we have to minimize this delay.

[Interview with a municipal councillor (2011)]

Our decision is not contrary to the idea of making the investor pay for the use of our land, as we asked him to build a sports field. So, there was no royalty or rent. There is no question of money, but we usually ask investors to do something alongside their projects. We cannot charge because it is very difficult, but we are moving towards direct impacts on the population. We make sure of that.

[Interview with a municipal councillor (2011)]

The allocation of land by the municipality was decided based on returns on investments that could be obtained in an indirect way, i.e., investment contribution in terms of employment for the population during construction and during its operation, contributions to the tourist complex for young people (in terms of entertainment). The choice of the municipality was an emphyteutic lease of 20 years with the non-perception of rent. The decision to use an emphyteutic lease was made in order not to upset the population, who would have a negative

Infrastructure	Public values	Managerial and economic values	Rationality
Touristic complex	<p>Social public values: job creation, sport and leisure for young people</p> <p>Ecological public values: Not considered</p> <p>Political public values: legitimacy of the decision to determine the terms and conditions for granting the land</p> <p>Socio-human and technical public values: Not considered</p>	Non considérées	Complementarity between social rationality and political/electoral rationality

Table 7 – Values present in allocation of land by the municipality

view of the final sale of the land. Indeed, “the land is sacred because it belongs to the ancestors”⁴.

In return, the suburban municipality requested the project promoter to build sports fields for young people; thus, the project creates social public values even if that is not its main and initial objective. The perception of rent is seen as risky by the policies because it can be perceived by the population as taking interest by the municipal councillors. Buurman *et al.* (2012) point out the pro-social attitude of public employees, as well as their aversion to risk; our observations also lead us to note that these characteristics can also be revealed among politicians and elected officials. Managerial and economic values are not considered directly (Table 7).

2.4. Case of the granting of land for the creation of a craft area by an association in Mahabo

According to the public investment programme, land was destined for the construction of a high

school in the rural district of Mahabo. Nevertheless, the communal council changed the assignment of land following the request of an association working for local economic development. This association solicited the land to create a craft area that included workshops, storage warehouses, dining halls, office space, housing for the project manager and craftsmen, classrooms, a library, computer rooms, green spaces and gardens. The conditions of the granting of the land were as follows:

- The creation of jobs for the population and more generally the positive expected impacts of the project on the population (example: increase in household income, increase in the quality of life of the entire population, etc.).
- The ownership status of the land and equipment at the end of the project: the land must be returned to the municipality at the end of the project, and it is expected that the donation of equipment to the municipality in case of closure of the project;
- Royalties or revenue collected by the municipality in exchange for the attribution of land.

⁴ Source: AFP, February 10th, 2009, Madagascar. “L’affaire Daewoo” alimente la colère contre le gouvernement. In 2009, an agreement between the Malagasy government at the time and the Daewoo Logistics Corporation to lease 1.3 million hectares for a period of 99 years was part of the population's grievances against the regime at the time and led to various popular demonstrations that resulted in the resignation of the president and the establishment of a transitional regime.

Infrastructure	Public values	Managerial and economic values	Rationality
Craft space	<p>Social public values: job creation, impacts on the population</p> <p>Ecological public values: Not considered</p> <p>Political public values: Not considered</p> <p>Socio-human and technical public values: becoming of land, becoming of materials</p>	<p>Financial profitability (fee for the municipality)</p>	<p>The complementarity between social rationality and technical rationality</p> <p>Economic rationality consistent with social and technical rationalities but relegated to second place</p>

Table 8 – Values present in the granting of land for the creation of a craft area

The *verbatim* below illustrate the criteria at work in this land allocation decision.

The association’s representative will come tomorrow to explain the ins and outs of the project and the rules of the game. We can ask him several questions:

- *If we accept your project, how will your recruitment system work? Can our farmers be recruited?*
- *If your project is effective, will our young people be the first beneficiaries?*
- *the project plans to make many capital acquisitions ranging from computer equipment to health care equipment for a dispensary. If there are events that would cancel what you are doing, are you going to take everything away or leave everything as the property of the municipality?*

[Interview with a municipal councillor (2011)]

The attribution of land to the association shows that public values and managerial values can cohabit together even if the communal actors have given much more importance to public values (Table 8).

3. ANALYSIS OF RESULTS AND DISCUSSIONS

In the four mini-cases corresponding to asset decisions, public values were taken into account with different frequencies:

- The social public values appeared in all four cases without exception;
- The socio-human and technical public values were only taken into account in the case of the craft space;
- The political public values appeared only in the case of the tourist complex;
- The socio-human and technical public values and the ecological public values were not taken into account in any of the mini-cases.

The fact that social public values were taken into account in all four mini-cases without exception demonstrates that these social public values play an important role in the decision-making process for tangible capital assets in both municipalities, as these decisions are primarily aimed at improving the lives of citizens. The preponderance of these social public values can be explained through the context of the two municipalities, including contextual and organizational factors. In terms of the organizational environment, the results of the

study at the level of the two Malagasy municipalities confirm the idea of a more unstable and complex environment (Martineau & Sauviat, 2007). The complexity of the organizational environment can be attributed to the multitude of needs and demands of the population, a population composed largely of peasants. These expectations are likely to vary according to the level of development of its members, which gives the notion of needs its multidimensional character. This is the case, for example, when the population expects that the construction of a communal market will enable the limitation of the cost of foodstuffs while strengthening solidarity and encounters. Indeed, in the absence of a market within the municipality, the population goes to neighbouring municipalities and even to capital. The existence of the market would make it possible to limit costs by eliminating the cost of transportation. Second, since the price within the town may also include the margins of the various intermediaries, buying from the market would limit the cost to the buyer while remunerating the producer directly at a fair value. Given the level of development, much public value is still not provided to the public, hence the idea of a public value failure (Bozeman, 2002).

The socio-human and technical and political public values come second after social public values. The complexity of the environment of the two municipalities and its instability explain the importance of political public values. The institutional framework contributes to enhancing this complexity. The institutional framework refers to all the institutions defined by North (1994) as the set of formal and informal constraints that structure human interactions. The framework can therefore include laws, regulatory texts and unwritten rules governing societies (including habits and customs). This institutional dimension can be found, for example, through the relations between the Malagasy and the land of their ancestors. According to the anthropologist Pierre André, the land is sacred to Malagasy because it is where the tomb of their ancestors is located. For this purpose, the land belongs to their ancestors. This relationship of Malagasy to the land of their ancestors may correspond to what Nilsson (2015) describes as injunctive social norms: “perceptions concerning what should or ought to be done with respect

to performing a given behaviour” (Fishbein and Ajzen quoted by Nilsson 2015, p.922). The consideration of social public values here is attributable to the specific content of the decision.

The ecological public values come last and were not even taken into account in any of the mini-cases. The lack of consideration of ecological public values may be of particular concern at the present time given the context of global warming and the direct impacts on Madagascar. When the decision-makers made their decisions, they did not ask themselves questions about the possible impact of these infrastructures on the environment or about the use of ecological building materials; they wanted to help the population. This is reminiscent of current debates where emerging countries refuse to sign international agreements that would deprive them of comfort and development. Thus, the population, and by extension, the elected officials, are not concerned about the environment as long as essential or basic needs are not met. However, the state of destitution of the two municipalities studied does not allow them at this stage to be concerned about ecological issues or values, even though in the long term, this situation may have negative impacts in terms of environmental protection.

This hierarchy of public values is therefore dependent on the state of development of the territory and on the context of the two Malagasy municipalities explained below.

Economic and managerial values were only taken into account in one of the four mini-cases of the craft space, where the debate on the search for financial profitability through royalties paid to the municipality of Mahabo emerged.

The introduction questioned the opposition or reconciliation of values in public decision-making. These case studies show that, most of the time, public values exclude economic and managerial values; only the case of the craft space shows a reconciliation of public values and managerial values. While Bozeman (2007) first defines public values as citizens' rights and obligations, the values justifying decisions concerning tangible assets focus much more on the rights of citizens. However, the payment of rents calculated based on full costs (for

the communal market) can be used to teach a “sense of economic responsibility” (Tsanga Tabi, Verdon and Even, 2012) to the farmers, but this has not been retained by the communal actors. Thus, based on the question of the links between the different values stated by Schreurs (2005), the case of the two municipalities shows a hierarchy of certain values. This can again be explained by the context of the two municipalities. The organizational environment of the two municipalities, as well as the rationalist nature of the decision-makers, have an enormous influence on organizational goals as well as managerial values (Martineau & Sauviat, 2007), i.e., the need to account for the legitimacy of decisions to the population, the multitude of organizational goals and the focus on satisfying primary public values. If we take up Bozeman's (2007) reasoning, it can be argued that Malagasy's municipalities are more public. The desire to serve the public and to serve the general interest (Martineau & Sauviat, 2007) still prevails. Indeed, following the notion of dimensional publicity, Bozeman (2007) asserts that a public entity can be more private than a company or that a company can be more public than a public entity. If this author uses the importance of the authorities in action (the public authority as opposed to the private authority) as a criterion of separation, we can argue that the comparison between the weights of public values and economic and managerial values can constitute another criterion.

On the basis of the empirical results obtained and the comparison of the four mini-cases, a classification of values can be elaborated (Figure 5). It should therefore be noted that if public values are not satisfied, municipalities cannot pursue managerial values, as in the case of Maslow's hierarchy. The concept of rank postulated by Tsanga Tabi and Verdon (2015) can be presented in another way according to this depiction. For these authors, public values can be classified into fundamental values and contributing values: “Fundamental values represent an end in themselves, and once attained, constitute a final state of preference while contributing values contribute to the achievement of other values” (Tsanga Tabi and Verdon 2015, p.113). However, we argue that in decision-making, all values do not have the same degree of importance to decision-makers, even if they are all

contributing values or all fundamental. It is necessary to distinguish the primary public values, i.e., those that must be satisfied first, from the secondary and tertiary public values. Between the fundamental values, there may be a certain hierarchy, and between contributing values, priorities can be established.

First, primary public values, which include social and political public values, must be satisfied. When these primary values are met, socio-human and technical public values forming secondary public values can be satisfied. Next comes the satisfaction of managerial and economic values. The satisfaction of ecological values and tertiary securities comes after that of managerial and economic values. In our case studies, these values were not found. Thus, we are not concerned about the environment until we have met the basic needs and we have the means to do so. This is not yet the case for the two municipalities.

As a result, it is possible that public policy in one country is already at a stage of satisfying economic and managerial values, while the policy of another country is still in the process of satisfying primary values. We can therefore say that the second policy is more public than the first. If Bozeman (2007), through the notion of dimensional publicness, evaluates the public character of an organization according to the degree of political and economic authority that affects it, the results of this study lead us to propose another criterion, namely, the weight of public values compared to the weight of economic and managerial values. This idea can be seen in Figure 5. However, this more refined conceptualization of value rankings, derived from our two case studies, needs to be confirmed in other developing countries. Returning to Bozeman's (2007) arguments on publicness, we can therefore say that in Malagasy's municipalities and, by extension, in developing countries, decision-making is more public or is at least based on public values.

Moreover, in the framework of patrimonial decisions made in the two municipalities, five rationalities have emerged:

- In the case of the communal market: a social rationality;

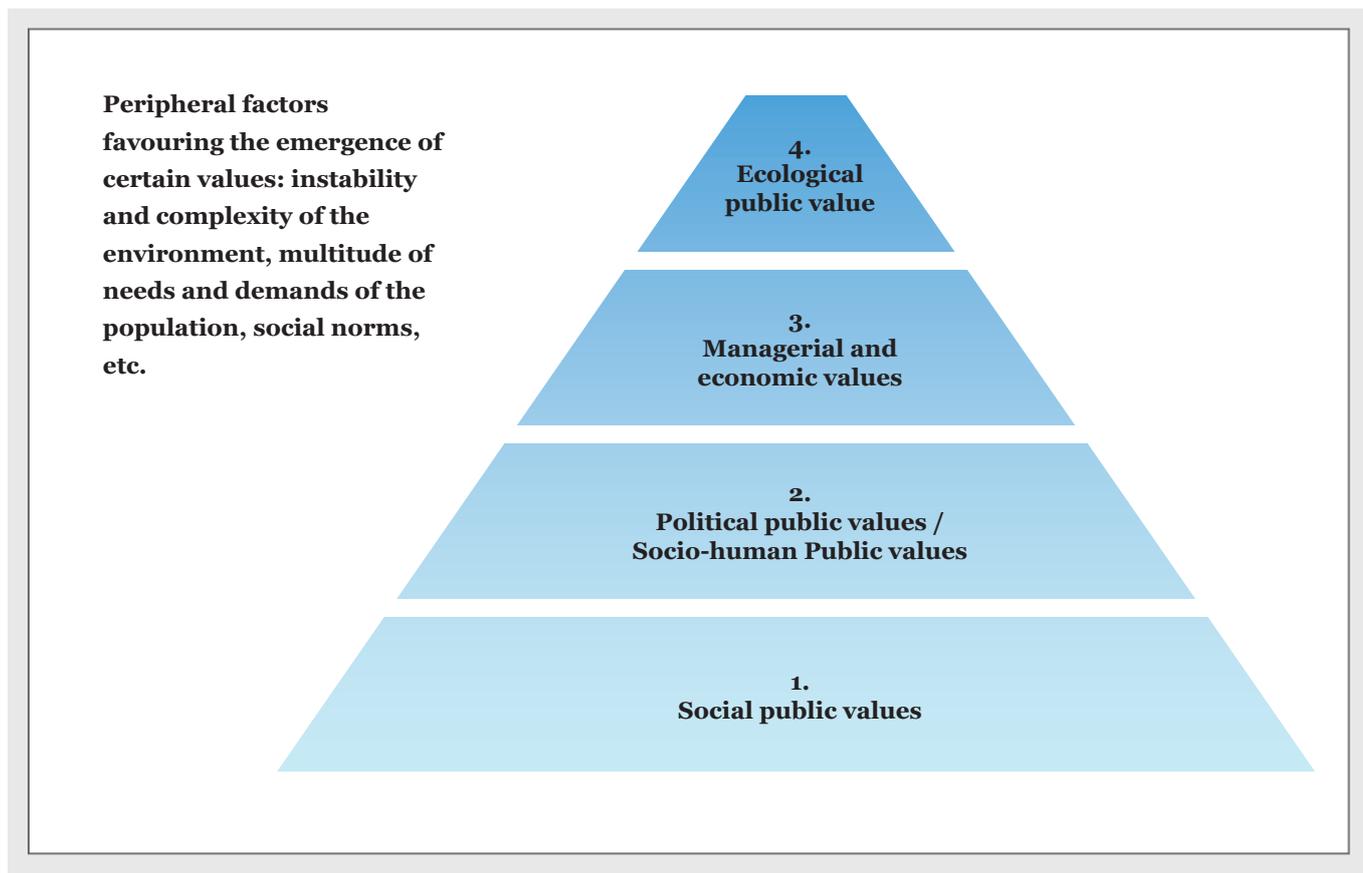


Figure 5 – Values satisfaction and *publicness*

- For the case of the tourist complex: a social rationality and a political rationality;
- For the case of the craft space: a social rationality, a technical rationality and an economic and managerial rationality.

Our case studies have thus confirmed the fact that a public decision-maker can demonstrate multi rationality. At the beginning of our research, we asked ourselves questions about value-induced rationalities, and the study of the literature made it possible to match each type of value of rationalities (Table 3). Consequently, a subordination of economic and managerial values by public values demonstrates a subordination of economic and managerial rationalities by other rationalities. Although this cohabitation is possible, as in the case of the allocation of land to the association, decision-makers prefer not to take economic and managerial values into account in favour of social public values. The results thus show that there is a possible complementarity between social rationality and other rationalities apart from managerial and economic rationality:

- In the case of the allocation of land for the creation of a craft space, there is a complementarity between social and technical rationality;
- In the case of the allocation of land for the construction of a tourist complex, there is a complementarity between social and political rationality.

In the end, it is the same contextual factors that have influenced the emergence of values that have had an impact on the appearance of the different rationalities and on the relations that they can maintain between them.

The results show that decision-makers in the two Malagasy municipalities behaved in a way that is consistent with the rationalist model and public choice theory. The situation of the population and its needs led decision-makers to adopt social public values that make them favour social criteria in their decisions (to the point of refusing to use economic criteria in the case of the municipality of Ambohimanga Rova to set the amount of public market rent).

Political instability between 2009 and 2013 led to strikes and the dismissal of several mayors either because of their political affiliation with the former president or for misconduct. This situation has prompted elected officials to be more cautious in their decisions. It is a manifestation of the opportunistic nature of political decision-makers affirmed by public choice theory, i.e., that of a decision-maker who refuses to make certain decisions that could be sanctioned by the electorate in future elections. Thus, elected officials act within the framework of an electoral and political logic.

The *New Public Management* movement tends to modify the management of public entities so that they align themselves with the standards in force in the private sector by introducing performance objectives, elements of managerial rationality and by modernizing public action (Amar & Berthier, 2007). However, this introduction of managerial rationality cannot be done automatically and depends on the context. In the case of the two Malagasy municipalities studied, the context generated “a pro-social attitude” (Buurman *et al.*, 2012) among decision-makers. As a result, the coexistence of economic and managerial rationality with other rationalities is only possible in particular contexts, i.e., the one in which the population's basic needs are not met, the one in which they are not met, the one in which they are not met, and the one in which the population's basic needs are not met (Buurman *et al.*, 2012). As a result, the coexistence of economic and managerial rationality with other rationalities is only possible in a particular context, i.e., that in which the basic needs of the population are met.

The main limitation of our study concerns research results that cannot be generalized to all developing countries, due in particular to their context and level of development. As it is a contextual rationality, it is also a local rationality necessarily limited to a local context (Vlaev, 2018).

To conclude, this research has highlighted that values have a place in decision-making and in action. Thus, each value induces a specific rationality. The case of the two Malagasy municipalities show that, as public values are not compatible with managerial and economic values, economic and managerial rationalities cannot currently coexist with other

rationalities. The implications of the research are manifold, but we want to emphasize the implications in the choice and evaluation of public policies. By highlighting the criteria that were the basis of the decisions and the rationalities that have played out, this paper has outlined the necessary information in the choice of public policies. A confrontation of these criteria, fixed a priori, with reality would allow us to appreciate the performance of the municipalities in the realization of the orientations fixed by the elected officials.

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