

INTELLECTUAL CAPITAL AND THE DISCOURSES OF LOVE AND ENTREPRENEURSHIP IN NEW PUBLIC MANAGEMENT

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INTRODUCTION

It is curious that one geographical location – the Odense region – of the Danish Tax Authorities developed an aspiration to ‘prevent unfair competition’ rather than to control taxpayers and firms. There may be a limit to the force by which changes of processes and procedures actually took place initially, but the mere fact that the Tax Authorities were able to talk about the difference it makes to something or someone is interesting. It signals a changed ambition both in relation of a conventional conception of what the public sector may be and also a possible departure from the streamlined New Public Sector where attention to strategy means to be concerned with oneself.

The aspiration to ‘prevent unfair competition’ was first developed in relation to the Odense Tax Authorities’ work with its intellectual resources and the development of its intellectual capital statement in the beginning of the 21st century. Intellectual capital has been interesting to public sector organisations in Denmark since the late 1990s. Both state and local governments have created policy statements on intellectual capital and knowledge management often in the context of the employee – to maintain knowledge even if employees leave the institution (Ministry of Finance, 2000).

Two persons – idealised Weberian constructions – are important in the context of the intellectual capital’s emergence in the public sector: one is the employee and the other one is the user, and these two persons reflect a *discourse of love* and a *discourse of entrepreneurial spirit*. Both discourses operate on the employee but in different ways. While the discourse of love sees the employee as an object on which extensive HRM techniques have to be applied, the discourse of entrepreneurship sees the employee as a co-producer of the public agency’s strategies and deliveries towards its environment. The two discourses are coupled through intellectual capital, which has both a justification of the relationship

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between employees and users, and a potential technique – the intellectual capital statement – to make these relationships manageable (Mouritsen et al., 2002). An intellectual capital statement presents a strategy for knowledge management and through texts, illustrations and measurements reports on the current knowledge management activities. It includes a review of the organisation's objectives, performance and results with a view to combine, apply and develop knowledge resources. Such a statement can be used internally as a management tool, and externally as a communication device (Mouritsen et al., 2003).

Using Customs and Tax Region Odense as an example, we illustrate how intellectual capital may create new types of changes to the change towards New Public Management seen in the 1980s and 1990s (see Kettl, 2000; Olson et al., 1998; and Pollitt, 1995) that transformed the public institution in the name of management control. The public institution was 'companyized' (Brunsson, 1994), 'accountingized' (Power and Laughlin, 1994) and reinvented (Osborne and Gaebler, 1992). It was developed as an entity (partly) separated from the public sector bureaucracy and that could develop its own strategies and services. It was to be controlled on its results more than on its inputs. It was also to be concerned with its efficiency and productivity, just as its effectiveness in its interactions with its environment was to be heightened. Even if new public management could be realised in many different ways (Hood, 1995; and Flynn and Strehl, 1996), it suggested that a public entity should develop a strategy so that it could provide services through which it should differentiate it from other public and private entities. In return for this decentralisation, the public entity had to perform and therefore the performance management manifesto was introduced. The public institution had to be accountable to a budget, to productivity and to customer satisfaction. This 'triple bottom-line' defined the public entity as these three kinds of performance. Even if it did do strategy, the public institution was more presented as a set of performance metrics than as the provider of something useful: The public institution developed into a space of performance.

Intellectual capital has partly been an attempt to respond to this. The space of performance was a problem because it did not explain what the public institution did. It did not help explaining how it worked and why it worked. Intellectual capital and intellectual capital statements were introduced as media to create a 'thicker presentation' of the institution useful both for internal management purposes and for external reporting purposes. This was also the case in Customs and Tax Region Odense. Its work to develop an intellectual capital statement was not as such planned to be a tour into a more entrepreneurial type of organisation, but intellectual capital persuaded it that it could help to link concerns about employees and users in a new way that allowed a 'thick' description of its ambitions to flourish. We also provide a few statistics about the use of intellectual capital in the 26 Danish public sector entities that were engaged in developing it in the beginning of the 21st century.

INTELLECTUAL CAPITAL STATEMENTS IN THE DANISH PUBLIC SECTOR BY 2002

In the spring of 2002, we sent a questionnaire to public organisations that participated in a Danish project to develop intellectual capital statements. These organisations were interested in developing intellectual capital and see how it could be made a manageable resource in the modern public sector organisation. They may not have been very clear about the characteristics of intellectual capital when they embarked on the project to develop it – they were interested because they had concerns about how the public sector could manoeuvre in the knowledge society. We asked project managers in charge of developing intellectual capital in public sector organisations to indicate on a Likert scale ranging from 1 (disagree fully) to 5 (agree fully) how a set of possible purposes of intellectual capital statements were actual aspirations. In all, 26 public institutions responded, which is a 100% response rate, but they were also self-selected and already interested in intellectual capital.

Figure 1 shows how the intellectual capital statement can serve as a communication device to the institution's environment. According to Figure 1, the intellectual capital statement is hoped to help institutions to *develop a proposition about employees*. It is concerned to centre employees – who they are, what their role is – and to say that the organisation is in need of attracting new employees. When describing employees, intellectual capital statements are oriented towards acquiring employees. This is how the employee is centred, but the intellectual capital statement is also seen as a device to make a more general presentation of its capabilities as it is seen to present the public institution as an enterprise where people, flexible organisations, and services are central. The intellectual capital statement suggests how the institution's resources and services are related. It is clear that the institution is an entity – an enterprise. Figure 2 illustrates the management purposes of intellectual capital statements.

Figure 1

The External Purposes of Public Organisations' Intellectual Capital Statements
(proportion of agrees and fully agrees)

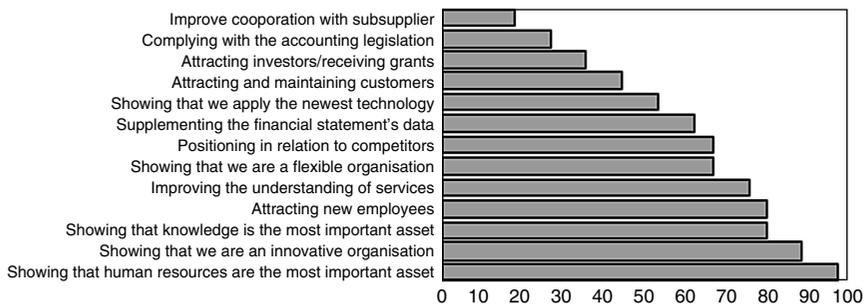


Figure 2

The Internal Purpose of Public Organisations' Intellectual Capital Statements
(proportion of full agreement and agreement)

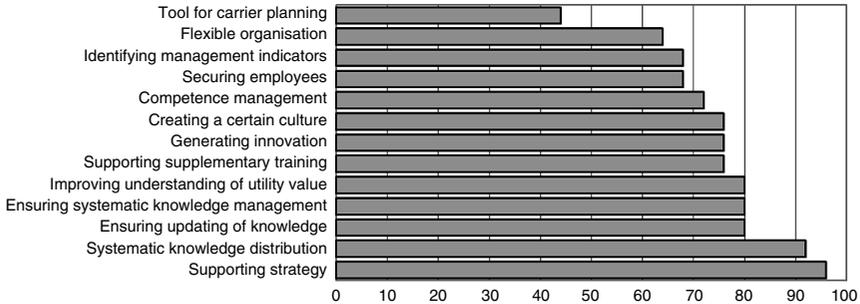


Figure 2 shows that the intellectual capital statement is seen to implement strategy and to make the public institution a knowledge-based firm. The intellectual capital statement may talk a lot about employees (Figure 1), but the purpose is not necessarily to create an employment-centred organisation only. Career planning and competency management are important but not because people are interesting per se! There is high focus on the linkages made between people and a series of corporate concerns so that the intellectual capital statement reflects on the public institution as an entity that integrates its various knowledge resources towards strategy.

Employees do have a role to play in such an organisation, but they are always aligned with concerns about processes, technology, and relationships to users. Strategy concerns the orientation of knowledge towards the services the institution provides to its users. And such services are not only to be explained and developed through the performance manifesto of budgetary control, productivity, and user satisfaction. The intellectual capital statement tells a 'thicker' story.

It tells a combined story about employees and users – and the mechanisms that connect them. Customs and Tax Region Odense can be an example of this.

CUSTOMS AND TAX REGION ODENSE

In 2002, the Customs and Tax Region Odense (C&T Odense), which is an independent region within the Central Customs and Tax Administration, was awarded the Danish Institute of State Authorized Public Accountants' diploma for the best intellectual capital statement.

C&T Odense collects direct and indirect taxes. Is this a service? Many would think not, but C&T Odense suggests that it creates value added by preventing unfair competition from random use of tax rules. Its service is to provide business

with a correct and systematic tax assessment. Its ambition is to fight unfair competition by providing their users, i.e. the businesses in the region, with a uniform service, and it provides a consulting service to enable business to understand the frequently very difficult rules in the legislation. For C&T Odense, the business community is a partner.

Figure 3 presents the content of C&T Odense's intellectual capital statement. It shows how the ambition to create 'fair competition' is seen to require the institution to do certain things to make an organisation capable of fulfilling this purpose. The intellectual capital statement shows this translation.

Figure 3

The Contents of C&E Odense's Intellectual Capital Statement

(A) Knowledge Narrative	(B) Mgt. Challenges	(C) Efforts	(D) Indicators	
Service Reliable and systematic assessment of business	Being well informed about users	<ol style="list-style-type: none"> 1) Examining the users' expectations and satisfaction 2) Checking activities in the business community 3) Checking new legislation 	<ol style="list-style-type: none"> 1) Number of new regulations within direct and indirect taxes 2) Measuring user satisfaction 3) Number of annual studies 	
Use value Controlling unfair competition	Employing and securing employees	<ol style="list-style-type: none"> 1) Planning future competence requirements 2) Creating a family-friendly workplace 3) Marketing of C&T – also the social mission 4) Establishing correlation between salary and performance 5) Creating work tasks that imply responsibility and self-motivation 	<ol style="list-style-type: none"> 1) Personnel turnover 2) Age analysis 3) Number of arrangements concerning part time, leave and other time-off schemes 4) Number of applications 5) Number of employees on New Salary Calculation 6) Number of employees with bonus arrangements 7) Measuring employee satisfaction 	
	Developing specific and personal competencies in employees	<ol style="list-style-type: none"> 1) Encouraging a holistic approach to the products from C&T 2) Creating cross-disciplinary knowledge distribution 3) Introducing competence development 4) Introducing development methods 	<ol style="list-style-type: none"> 1) Number of job replacements in the organisation 2) Number of courses and other knowledge distribution activities 3) Number of international exchanges 4) Size of educational expenses 5) Competence evaluation 	
	Knowledge resources A simple, efficient and correct collection system and consulting services about administration of the complicated rules in the legislation.	Development of new efficient processes	<ol style="list-style-type: none"> 1) Developing a process and an improvement culture 	<ol style="list-style-type: none"> 1) Number of process descriptions 2) Number of improvement proposals 3) Benchmarking
		Electronic access to rules, practices, processes and experiences	<ol style="list-style-type: none"> 1) Entering rules, practices, processes and experiences electronically 2) Checking the results of new legislation, user behaviour, etc. 	<ol style="list-style-type: none"> 1) Number of applied process descriptions 2) Number of decisions 3) Number of new regulations and practices
		Quality management with a view to equal treatment	<ol style="list-style-type: none"> 1) Preparing quality declarations 2) Preparing QA 3) Examining users' expectations and satisfaction 4) Always acting politely and correctly 	<ol style="list-style-type: none"> 1) Number of language studies 2) Number of quality assured decisions 3) Number of recourse cases 4) Number of complaints 5) Measuring user satisfaction within this area

Management Challenges and Efforts

To fulfil this ambition, six management challenges have been identified. The first challenge is to be well informed about the business community. To appreciate and understand the expectations of business, C&T Odense has set up a group within each core area taxes, VAT, indirect taxes and customs duties to ensure that the businesses are effectively instructed in the new rules and regulations as soon as they have been adopted. C&T Odense also assists new businesses to overcome initial difficulties.

Two management challenges concern employees. First, it is important to maintain a high service level to secure and recruit employees with outstanding qualifications. The objective is to establish a personnel policy that aims to create a 'modern, attractive and family-friendly workplace'. Second, the employees must develop specific and personal competencies to handle administration of the complicated rules and regulations. The initiatives may be supplemented by further education of employees.

Other management challenges include improvement of internal organisational processes, developing the IT structure and quality control to ensure that organisations receive equal treatment and to combat unfair competition. Such formulations centre on employee competencies – including support functions as IT, organisational development and quality management.

Actions and Indicators

As illustrated in Figure 3, the management challenges are concretised through various actions all of which can be measured. The actions provide the concrete activities that go into managing the development of the institution's intellectual resources, and all these actions point out, where in the organisation the knowledge resources are and what is done about them in regard to their development and deployment. These actions, in general, connect ambitions to be friendly and efficient, and the indicators typically measure the 'portfolio' of the institution's people and processes.

INTELLECTUAL CAPITAL IN THE PUBLIC SECTOR

The example of C&T Odense presents the gist of a changing public sector institution that seeks to present itself as 'more than' performance. The intellectual capital statement – and its propositions about the institution's need for knowledge management – has the potential to help identify and implement measures that relate concerns for knowledge to concerns about what the institution is to achieve. Different from the conventions of new public management to focus on organisational performance, intellectual capital 'reinvents' the public institution again and makes its enterprise clearer, because the intellectual capital

statement debates and thus constructs the workings of the institution: It provides a language, a management control system and a communication device about how the public sector institution works to create value. Sometimes this allows the public sector institution to invent purposes, which in addition to the control tasks often facing various public agencies can create a value proposition about how it intervenes and creates value to users. The political system – the minister and other public authorities – are important actors here, but also co-operators exert influence. Our interviews in the firms convince us that such co-operators were often users or user organisations thus suggesting that political and ordinary users were accorded a role in this activity. It suggests that suddenly, the issue is the institution's deliverable in terms of use value rather than merely its performance in terms of budgetary performance, productivity and customer satisfaction. Somehow the user has become central.

The Discourse of Entrepreneurship – the Role of the User

In its intellectual capital statements C&T Odense justifies the composition of knowledge resources through a narrative about what it is to accomplish for someone. There is a (potential or actual) user! This user is a mediating point in the discussion of what the organisation is to accomplish. It is more a device to develop an appreciation of how the C&T Odense seeks to make something more than a mere mirroring of the wants of users. The existing users may not necessarily get what they say they want. The user is there as a construct – a possible expression which can help the organisation develop its idea of strategy and thus its idea of what it is to accomplish. In this way the user becomes the mechanism that allows a coherent discussion of why knowledge is necessary – what difference it will make. This is a concern for entrepreneurship in the sense that the organisation is seen to be able to construct itself just as it can construct its environment. Even if customers are 'forced users' there are many ways in which usefulness to something or somebody can be developed. This conceptualisation is different from other notions of the user or the client which can be traced from at least some of Drucker's (1954) early work on management by objectives through Peters and Watermann's (1982) customer orientation through to Kaplan and Norton's (2001) notion of customer value proposition where the user is a concretised segment of the market and a dominating and autonomous actor *vis-à-vis* the firm. In intellectual capital, the user is part of the network of knowledge resources because it is a construction mobilised to develop the links between knowledge resources and possible services where the user is mobilised as a discussion of what the firm is considered to have to be good at. The user's wants and needs are not there in the concrete but as an element for which internal voices have to speak. Internal voices represent the user and organise a network of resources around it.

For example, the Customs and Tax Region Odense highlights consultancy services to help users understand the complexities of customs and tax issues, but

it may be that other regions in Denmark would emphasise the control role. At a strategic level, the Customs and Tax Region Odense prioritises cooperative relations with business – in the knowledge narrative – to seek through this to make competition fair. This includes various types of contacts involving partner panels in regularly held industry meetings with the region's companies. There is an exchange of information where the business community receives information and explanations of new legislative measures, while the customs and tax authorities are informed e.g. about unfair competition, if any.

The Customs and Tax Region Odense has also established a so-called 'pen' arrangement through which new businesses can obtain advice from business consultants to avoid errors and omissions in their tax, customs or VAT statements. In this way, companies avoid unpleasant surprises and the customs and tax authorities save resources through preventive measures. In effect, the Customs and Tax Region Odense tries to move away from merely exercising authority and replace their former practice with some kind of partnership with the local business community.

This example illustrates a public organisation that is in the process of developing a relation to its environment, which is a process always involving internal reconfiguration *vis-à-vis* external concerns that are co-produced in relation to internal concerns. The user is an obligatory passage in the development of the institutions' own conceptualisations of themselves. It is part of their identity work, and thus it is also part of their justification of how they make a difference. Here, the minister is but one user – there are others around whose capabilities are assembled and developed.

The Discourse of Love – the Role of the Employee

Clearly, the employee is central in many of the activities initiated to transform C&T Odense. The employee is centred even if it is obviously possible to talk about the effects of knowledge without mentioning the employee (see Figure 2). However, many of the changes and initiatives brought about by the entrepreneurial public organisation have to be brought about and this is where the employee becomes important. The employee is required to:

take new initiatives to change of whatever kind (which) comes to be more important than the concrete results that the changes produce (Andersen and Born, 2001, p. 149).

The employee is expected to seize responsibility and to be accountable not only to one's own aspirations and goals but also to those of the firm (Mouritsen et al., 2001); in a discourse of love as mentioned by Andersen and Born (2001, p. 129):

.. the employee has to handle the organisation as the significant other.. Without other reference that one self, intimacy and love is exchanged between organisation and

employee, and the code of love becomes a competitively functional equivalence to other possibilities such as those of law, truth or economy.

In such a public organisation, the employee is empowered to participate in a new contract between management and employee. The employee is granted employment if his or her loyalties are to the organisation more than to any idea of profession or other purpose. The potentiality of stable employment requires constant ability to change in the organisation and thus to help develop the firm. The employment contract may be durable, but not necessarily to job or the work. And in this new employment contract, the employee is called on to transform the basis for his or her own situation – make yourself superfluous:

The manager has to give the employee the possibility to give. In today's semantics this is called that the manager has to provide possibilities of development for the employee, to flexible work situations and co-determination. In return it is expected that employees use this new space of possibilities to show responsibility be flexible, take initiative and create results (Andersen and Born, 2001, p. 149).

The discourse of love concerns itself with mobilising the individual on behalf of the organisation, and this is interestingly a prerequisite for the discourse of entrepreneurship which is orientated also towards organisational transformation, but it provides the discourse of love with orientation – an orientation towards something important for the totality of the organisation which in relation to intellectual capital is the user – an idealised and sometimes metaphorical conceptualisation of the user against which it may be possible for each individual employee to invent organisational problems and solutions.

THE MODERN PUBLIC ENTERPRISE

The lenses given by intellectual capital portrays the public organisation as stretched out between the employee and the user. It allows localised decision making to flow if only it can be justified by an appeal to an abstract external ideal of the user which can be used to transform the organisation. This allows organisational problem solving and decision making to be a local affair justified by a complex mode of accountability where what is given the employee is space and orientation; and what is expected in return are 'good problems' and 'good solutions'. This parallels Rossell's (1999) point that in advanced public institution, boundaries blur and everything is connected to everything. Such interconnectedness makes it necessary, Rossell says, to make leadership a matter of operating values and meanings.

This is where the techniques of intellectual capital may be of interest to managers. The intellectual capital statement is involved in a process of learning and dialogue across boundaries based on knowledge – or narratives – about possible user needs. The narrative is open ended – it is possible to add to it by any reader, because the statement has to be appropriated, and the meaning of

the user is negotiated. In addition, the user is an ingredient in the organisation's internal processes and is a resource in developing organisational arrangements. The boundaries thus blur – if the user is internal rather than external, who then really is the user? The knowledge narrative is one communication device that makes possible the dialogue of relevant purposes and courses of action. These often come from 'the bottom' and thus the management of the firm is developed from many instances – if by the management of the firm we mean to define problems and solve them, then this is done from various positions in the firm.

This is made possible by the twin attention to the discourses of the user and the employee – but ironically, these are objects in a wider management process that can be held together because at a different level of analysis, it is not clear that the management of intellectual capital is necessarily in the particular person – only in employees. Looking at Figure 2 it appears that it is easily possible to talk about a knowledge-based organisation without recourse to the person and through a set of other signifiers such as a flexible, innovative organisation. And from Figure 3 it is clear that such signifiers have a complex set of references – they are made real by a series of interlinked and networked practices, some of which are obviously about persons, but many of which are completely about other things including technology, procedures, relations and controls. The individual can easily be lost because it is always attached to other things. The individual has to perform to be acknowledged, and this shows the dilemmas of the new contract between management and employees – the frailty of the discourse of love. It has to pass the criteria of effectiveness. This is how intellectual capital allows the organisation to be an entrepreneurial one, and the individual a recognised element only if she or he performs and makes positive performance – as to problem finding and problem solving – a mark of adequacy.

In effect, the prospect of the intellectual capital statement is for the public organisation to learn how to develop and operate a more distributed system of management that partly moves away from vertical bureaucratic structures and towards more horizontal network-style structures in which the authority to make decisions and to innovate is widely distributed, the structures have the flexibility to reorganize to deal with a rapidly changing environment, and the whole is held together by communication and a framework of (user) values. Personal performance is crucial in this.

CONCLUSION

The intellectual capital statement is a technology of managing that pays attention to the interplays between employees, users, organisational technologies and procedures to see how the organisation can develop in a knowledge based society. Intellectual capital allows organisations such as C&T Odense

to develop a 'thick proposition' about the operation of organisational problem finding and problem solving activities. This includes an intersection between what we call the discourses of the employee and the user. This intersection allows the organisation to be a decentred one and yet in 'control' because the new contract between employee and management is that in return for job security, the employee seeks to transform him- or herself by inventing problems and solutions worth striving for. Management provides context – employees develop problems and solutions often with a view to transform one's own position in the organisation. The discourse of love is exactly the effort by management to take care of the individual when he or she is in a dangerous move towards expanding the boundaries of what has been known to be firm facts before. Whoever knew, for example, that tax authorities were not there to control people?

To allow this empowerment to happen, the intellectual capital statement proposes a user – an idealised user that can be drawn in as a mechanism to reflect on the organisation. The user is a variable, and it is used primarily to suggest how the organisation is to cohere. The user is therefore mobilised as an image against which organisational development can occur even if nobody may be able to specify in any detail how the future may look. This discourse of the user is a paradoxical one, because it is no longer an external element around which the organisation has to be fitted. It is as much an internal element that is constructed at the same time and the organisation's own capabilities are identified and developed. It is therefore one of the devices used by the empowered individual to be entrepreneurial.

Even if the employee and the user are central elements in the agenda of intellectual capital, the intellectual capital statement also points out another paradox. The work of management is to set individual creativity in motion within confines because the fear is that the organisation may be too creative. Creativity is both sought and avoided at the same time. Too much creativity is a challenge to the operations of the organisation, and therefore whatever creativity there is, it is always contextualised by organisational stabilisers. The intellectual capital statement shows how people are linked with organisational procedures and technologies.

The case of C&T Odense is just a small example of how a monocentric state can be challenged by public organisations' enterprise orientation moving the public sector towards a polycentric order. With C&T Odense, we attempt to show how decentralised units are becoming the centre of focus for policy formulation, strategic planning and management. As a consequence, the state's internal borderlines between politics, administration and operation are vanishing through openings for the user and the employee. The intellectual capital statement sees a public sector designed to relate to users. However, when institutions determine their offering, this will not be without possible contradictions, because just how differentiated can politicians allow public sector institutions to be?

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