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# Conclusions and reflections



## 6.1 A STUDY OF STREET-LEVEL BUREAUCRATS' ATTITUDE TOWARDS CLIENTS

Attitudes determine how we perceive our social world. In the heydays of the Weberian bureaucracy, street-level bureaucrats' attitude towards clients was supposed to be irrelevant: Weberian bureaucracy models strived for the "rationalization of modern life" (Blau, 1956, p. 14). Rationalization was to eliminate all arbitrariness, personal considerations, and affective sentiments from bureaucratic operations (Kalberg, 1980).

At the frontlines of bureaucracy, such ideals are difficult, and often undesirable, to uphold (Zacka, 2017). In light of the complexity of frontline work, effective public service provision requires street-level bureaucrats to pass human judgments and exercise discretion. The need for these judgments and discretion open up avenues for street-level bureaucrats' attitude towards clients to protrude their work, on the one hand. On the other hand, the strenuous work conditions that characterize the frontlines pressure bureaucrats to fall back on this key attitude to process clients. These dynamics are strengthened by current governance arrangements. These brought a shift towards greater reliance on bureaucrats' attitude to clients in public service delivery. The importance of this attitude for frontline operations warrants its study in street-level bureaucracy research.

This dissertation has postulated that forces that emanate in street-level bureaucrats' social context are likely to shape street-level bureaucrats in their attitude towards clients; a context that is often neglected in the street-level bureaucracy literature (Raaphorst, 2017). More specifically, this thesis inquired two aspects of bureaucrats' social context: social others in their bureaucratic setting and bureaucrats' self-concept. This investigation was undertaken to answer the following general research question:

*What are the components and antecedents of street-level bureaucrats' attitude towards clients?*

The research setting that enabled this study was the Dutch and Belgian tax administration. This thesis's unit of analysis was individual tax auditors who audit SMEs. At the time of writing, both administrations were undergoing management reforms that weakened their emphasis on vertical deterrence and control in favor of horizontal, trust-based monitoring (e.g., Belastingdienst, 2016; FOD Financiën, 2018).

Their shift towards more responsive regulation increased these administrations' reliance on tax auditors' professional judgments in public service delivery (cf. Van de Walle & Raaphorst, 2019). In practice, this shift, inter alia, entailed that tax auditors now audited tax returns on their acceptability, rather than correct every mistake—a standard that is open to interpretation by the street-level bureaucrat. They were also stimulated to negotiate with clients to reach settlement agreements. This strategy is thought to foster future tax

compliance, more so than strict enforcement. Taken together, these reforms expanded tax auditors' discretion, allowing for ample room for their attitude towards clients to protrude their work. These developments enabled a study of this attitude.

This closing chapter presents the main conclusions of this dissertation. To this end, section 6.2 will first summarize the findings of each of the empirical studies. Thereafter, in section 6.3, the general research question will be answered. Section 6.4 presents the theoretical and practical contributions of this thesis, while section 6.5 reflects on its limitations. Section 6.6 provides recommendations for further research. This dissertation ends with a discussion of its practical implications, in section 6.7.

## 6.2 RESEARCH FINDINGS

The general research question was broken down into three sub-questions. These sub-questions were answered in the four empirical chapters. This section discusses the findings of each of these empirical chapters.

### Conceptualization and measurement

The first empirical chapter, **chapter two**, answered the sub-question 'How can street-level bureaucrats' attitude towards clients be conceptualized and measured?' To conceptualize this construct, I built on social psychological theories of attitude. In this chapter, attitudes were conceptualized as general-level evaluations of attitude objects that incorporate three classes of information: cognitive information, affective information, and behavioral information (Breckler, 1984). This resulted in the following definition of street-level bureaucrats' attitude towards clients: "their summary evaluation of clients along a dimension ranging from positive to negative that is based on the bureaucrats' cognitive, affective and behavioral information on clients."

Pieces of information of the same kind add up to an attitude component. In this classification, the *cognitive attitude component* encompasses the characteristics street-level bureaucrats attribute to their clients. The *affective attitude component* refers to the emotional responses clients trigger in street-level bureaucrats when they are confronted with clients. The *behavioral attitude component* consists of the past voluntary behaviors street-level bureaucrats displayed towards clients. These behaviors are thought to have evaluative implications for the attitude object at stake. These evaluative properties allow street-level bureaucrats to 'read' their attitude to clients from these behaviors.

To measure this construct, I first developed fifteen-item scales for each attitude component. These preliminary item pools were then tested by means of a test survey ( $n = 218$ ) of Dutch tax auditors, in one of five Dutch tax regions. The analyses revealed that street-level bureaucrats' attitude towards clients consists of four components, rather than the theorized

three components. It deviated from Breckler's (1984) original multicomponent model as it distinguished between a positive affective component and a negative affective component, rather than a single affective component. This distinction illustrates the unipolar nature of affective attitude items in a street-level context. An unipolar nature entails that the measurement continuum for an affective item represents the different degrees in which that specific sentiment is present, rather than the extent to which the item and its opposite are present (cf. Schwarz, 2008). These efforts resulted in a four-factor model that contained seventeen items.

This instrument was then cross-validated through a replication study. To this end, a replication survey was conducted in the other four Dutch tax regions, again among frontline SME-tax auditors ( $n = 879$ ). As did the test study, the replication study subscribed to the validity of the instrument. As a result, this chapter yielded a new measurement instrument that enables the systematic study of street-level bureaucrats' attitude towards clients and facilitates cross-case comparisons.

### **Social others and street-level bureaucrats' attitude to clients**

After exploring the conceptualization and measurement of street-level bureaucrats' attitude towards clients, I studied the potential antecedents of this disposition. To this end, chapters three and four addressed the sub-question 'How do key social others in the bureaucratic setting shape street-level bureaucrats' attitude towards clients?' These social others were narrowed down to street-level bureaucrats' work group colleagues and their frontline supervisor. These chapters specifically addressed the social influences these actors had on street-level bureaucrats' attitude towards clients.

#### *The work group colleagues*

**Chapter three** explored if and how the work group affected individual street-level bureaucrats in their attitude towards clients. To this end, this chapter brought together theories of work group socialization (Moreland & Levine, 2006), social representation (Moscovici, 1998), and social identification (Tajfel & Turner, 1986; Turner & Haslam, 2001). Drawing on these theories, three expectations were formulated: 1) group level pressures trigger individual street-level bureaucrats to adjust their attitude to clients to the attitudes towards clients held by their work group colleagues; 2) this attitudinal assimilation depends on the similarity (i.e., homogeneity) of the client-attitudes those colleagues hold; 3) this assimilation depends on the street-level bureaucrat's sense of work group cohesion.

Analyses of survey data collected among Dutch and Belgian tax auditors ( $n = 1245$ , from 210 work groups) provided partial to no support for these hypotheses. For the assimilation hypothesis (H1), a positive association between the individual bureaucrat's attitude towards clients and the group attitude was only found for the positive affective attitude component,

in both administrations. For the negative affective attitude towards clients, Dutch auditors displayed a tendency to *diverge* from their work group colleagues' attitude.

Support for the proposition that similarity of the work group colleagues' attitude to clients fostered the street-level bureaucrat's assimilation thereto (H2) was only found in the Belgian sample: street-level bureaucrats from homogeneous work groups were more likely to attribute positive traits to clients and more likely to experience positive client-related affect when their work group colleagues held these cognitions and affective sentiments with a higher frequency. Most notably, this chapter revealed that similarity of the colleagues' attitude towards clients triggered individuals' behavioral divergence from the group, rather than assimilation, in both administrations. No evidence was found that group cohesion fostered attitudinal assimilation (H3).

The little evidence for these hypotheses had multiple implications. First, it alluded to a modest influence of the work group on street-level bureaucrats' attitude to clients. Second, the positive association between the individual's and group's positive affect and the behavioral divergence from the group suggested that social and emotional support systems may emerge in frontline work groups. These systems may lessen work strains on the individual, so enabling the bureaucrat to uphold a positive affective attitude to clients. The behavioral divergence may be indicative of ostracizing processes by which individual group members are denied access to work group level social and emotional support systems. These interpretations of the study findings highlight the relevance of studying the emergence of these support systems at the frontlines.

### *The frontline supervisor*

In **chapter four**, the focus shifted from horizontal social influences to vertical social forces. In this chapter, it was examined if and how the frontline supervisor affected subordinate street-level bureaucrats in their attitude towards clients. It drew from the premise that social processes unfold between street-level bureaucrats and their frontline supervisor that enable supervisors to display leadership properties that shape street-level bureaucrats in this attitude.

Building on transformational leadership theory (Burns, 1978; Bass, 1985), this chapter voiced three expectations: 1) frontline supervisors function as attitudinal role models to street-level bureaucrats, causing street-level bureaucrats to align their attitude towards clients with that of the supervisor; 2) street-level bureaucrats whose supervisor displays more supportive leadership behaviors towards them are more likely to have a positive attitude towards clients; 3) street-level bureaucrats who work under more supportive supervisors are more likely to adjust their attitude to clients to the attitude towards clients held by their frontline supervisor. These propositions were tested using survey data from Dutch and Belgian street-level tax auditors ( $n = 971$ ) and their frontline supervisors ( $n = 203$ ). The

analyses excluded the behavioral component of street-level bureaucrats' and supervisors' attitude to clients as supervisors do not engage in face-to-face interactions with clients.

First, the analyses revealed that frontline supervisors functioned as attitudinal role models for the affective attitudes to clients (H1): clients were more likely to trigger positive affect as well as negative affect in street-level bureaucrats if their supervisor held either sentiment with a higher frequency. No such relation was found for the cognitive attitude to clients. Second, this study found that street-level bureaucrats whose supervisor displayed more supportive leader behaviors were more likely to have a positive attitude to clients (H2). This conclusion applied to all attitude components. Lastly, it was demonstrated that supportive leadership strengthened the supervisor's role model position for the negative affective attitude to clients (H3). This means that street-level bureaucrats whose supervisor was high in negative affect towards clients *and* displayed strong supportive leadership properties were more likely to hold negative affect themselves. This result implied that, for the negative affective attitude to clients, role model effects trumped those of supportive leadership.

The findings of this study challenged prior pessimistic assessments of leadership opportunities at the frontlines by shifting the focus from a formal leadership mandate to what happens in the social relation between frontline supervisors and street-level bureaucrats that grants the supervisor a leader role. They furthermore complicated common assertions in street-level bureaucracy scholarship that supervisors and street-level bureaucrats will hold opposing preferences, highlighting that the professional background street-level bureaucrats and supervisors commonly share may function as a uniting force therein.

### Street-level bureaucrats' self-concept and their attitude to clients

While chapter three and four's exploration of social context focused on social others, **chapter five's** inquiry thereof centered on street-level bureaucrats' self-concept. The sub-question addressed was 'How does street-level bureaucrats' self-concept affect street-level bureaucrats in their attitude towards clients?' The study of the self-concept was narrowed down to an inquiry of bureaucrats' general self-efficacy.

Chapter five not only studied the relation between general self-efficacy and attitude towards clients but also connected attitude towards clients to street-level bureaucrats' rule-following identity. As a result, it studied attitude to clients as a mediator. The design of this study induced a theoretical emphasis on the link between general self-efficacy and rule-following identity. Drawing from Thompson's (1961/2013) personal insecurity hypothesis, it was theorized that street-level bureaucrats with lower general self-efficacy were more likely have a stronger rule-following identity (H1): low self-efficacious bureaucrats were deemed more likely to experience the strenuous work conditions of the frontlines as a source of personal insecurity. To deal with this insecurity, bureaucrats were argued to

develop a stronger rule-following identity to achieve a sense of control over the situational demands of their work.

It was further proposed that street-level bureaucrats' attitude towards clients mediates this relation (H2): bureaucrats high in general self-efficacy were thought to feel they could handle whatever situational demands their client-interactions may pose on them. This would make them less likely to experience clients as a psychological threat, obviating a need to cope with potentially adverse situations through attitudinal developments that culminate in a negative attitude to clients (e.g., Blau, 1960). As bureaucrats tend to ground their stance to rules in their evaluation of clients (e.g., Maynard-Moody & Musheno, 2003), this negative attitude to clients might subsequently spark stronger rule-following identities among street-level bureaucrats.

Because the here proposed causal mechanisms are primarily affective in nature, this study only incorporated the affective attitude components. Using survey data of Dutch and Belgian street-level tax auditors ( $n = 1380$ ), this study revealed a positive rather than negative association between general self-efficacy and rule-following identity (H1). This means that high self-efficacious street-level bureaucrats were more likely to have a stronger rule-following identity. Second, although general self-efficacy and attitude towards clients were related as hypothesized, there was no significant association between street-level bureaucrats' attitude towards clients and their rule-following identity. Thus, no mediation effect was found (H2).

These findings suggested that a strong rule-following identity may reflect street-level bureaucrats' confidence in their ability to work a complex rule set to fulfil situational demands, rather than an outlet for personal insecurity. These abilities may render rule-breaking and rule-bending unnecessary. Two explanations may have accounted for the absence of an attitudinal mediation effect. First, the mediation hypothesis focused on bureaucrats' general evaluation of clients, while the studies on the basis of which this hypothesis was formed primarily inquire the link between bureaucrats' case-specific or group-specific evaluations of clients and rule-following identity. This alludes to different causal mechanisms being at play, at these different levels of analysis. Second, I argued that personal insecurity may culminate in a desire to control clients, while controlling clients of street-level bureaucracies may prove difficult (e.g., Zacka, 2017). As a result, this causal mechanism of the insecurity hypothesis may be less applicable to a street-level context.

### 6.3 GENERAL CONCLUSIONS

Summarizing the findings of the empirical studies, this dissertation has shown that street-level bureaucrats' attitude towards clients can be conceptualized as "their summary evaluation of clients along a dimension ranging from positive to negative that is based on the



bureaucrats' cognitive, affective, and behavioral information on clients." This attitude was found to consist of four components: a cognitive component, a positive affective component, a negative affective component, and a behavioral component.

Regarding its antecedents, this dissertation suggests that work group colleagues influence street-level bureaucrats' attitude to clients to a limited extent. By contrast, the frontline supervisor did shape street-level bureaucrats in this attitude, in the social relation she or he forms with them. The supervisor was especially key in shaping street-level bureaucrats' affective attitudes towards clients. Street-level bureaucrats' general self-efficacy—a reflection of their self-concept—helped bureaucrats to uphold a positive attitude towards clients. The results of the empirical studies give rise to three overarching research conclusions, each of which I will discuss below.

*1) On average, street-level bureaucrats have a fairly positive attitude to clients*

Weber prescribed that bureaucrat-citizen relations should be characterized by formalistic impersonality (Dubois, 2010). Critics of traditional bureaucracy models stressed that such norms had unintended consequences and blamed bureaucracy for “turning administrators into self-referential, inhumane, and unreflective cogs” (Bartels, 2013, p. 473). That these restrictive bureaucracy structures were characterized by discretion still established an “image of the manipulating and repressive bureaucrat” that replaced “the classic Weberian picture of a dispassionate official engaged in rule-bound, egalitarian treatment of citizens” (Goodsell, 1981b, p. 764). These allegations suggest that street-level bureaucrats are likely to have a negative attitude towards clients.

More recent works subscribe to this suggestion. For instance, Van de Walle and Lahat (2016, p. 4) observe that a trusting attitude to clients, as current governance paradigms promote, may be difficult to foster among individual bureaucrats as this positive attitude is likely to go against the attitudes these administrators have been socialized to. Transposing this socialization argument to the tax administration suggests that the tax administration is one of the least likely cases for positive attitudes to clients to prevail: many auditors who participated in my surveys had been working for their organization for a long time. As a result, the majority of respondents were socialized into an organizational philosophy of deterrence and control (Gribnau, 2007). This vertical control philosophy creates a ‘cops and robbers’ relation between tax auditors and citizens that predisposes auditors to distrust citizens and perceive them as crooks to intercept (Gribnau, 2007, p. 315).

Incentives to acquire a negative attitude to clients are also abound in the auditors' daily work practice. The majority of the audits they perform are conducted because the administration's computer systems identified a tax return as suspicious. This means that auditors are often sent out to cases in which something is *wrong*, which may constitute a strong trigger for developing a negative attitude towards clients (cf. Blau, 1960).

Yet, despite the presence of these cues for negative attitude formation and change, this dissertation has shown that, on average, tax auditors hold a quite positive attitude towards clients. Across two administrations, in two different countries, this dissertation revealed that street-level tax auditors often associated their clients with positive attributes. Clients regularly evoked positive affective sentiments in them and seldom induced negative affect. Furthermore, these bureaucrats often displayed voluntary, beneficial behaviors towards clients. Moreover, tax auditors were relatively homogenous in this attitude, meaning that most of them held a similar, predominantly positive attitude to clients.

I cannot assume that this general conclusion will generalize to other classes of street-level bureaucrats. However, because this research setting represents a least likely case for positive attitudes towards clients to prevail, it is highly likely that this conclusion will generalize to other street-level bureaucracy settings. This conclusion goes against popular stereotypes that tend to bash bureaucrats (King & Stivers, 1998; Van de Walle, 2004), which suggests that this popular stereotype does not do justice to the commitment and dedication many street-level bureaucrats show on a daily basis (cf. Zacka, 2017; Maynard-Moody & Musheno, 2003; Vinzant & Crothers, 1998).

## 2) *Bureaucracy is a social context in which social relations matter*

In 1947, Dahl called on public administration scholars to incorporate the social context of administrations into their research. Other early works, too, acknowledged that bureaucracy is a social setting (Blau & Scott, 1963; Merton, 1940; Blau, 1969). Despite this early understanding that social context matters for how bureaucracies function, the uptake of social context in street-level bureaucracy research has been limited (Raaphorst, 2017; Raaphorst & Loyens, 2020).

This dissertation adds to this shortcoming. Its focus on the social relations between street-level bureaucrats, their work group colleagues, and their frontline supervisor enabled this thesis to demonstrate that bureaucracy *is* a social context in which social relations matter. More specifically, it demonstrated that, in these social relations, colleagues and supervisors exert social influences that shape street-level bureaucrats in their attitude to clients.

At first glance, this conclusion may seem somewhat unwarranted as chapter three concluded that the work group modestly affects a street-level bureaucrat's attitude to clients. However, it is important to realize that this chapter adopted a relatively narrow scope of social influence as social influence from the work group was foremost equaled to the attitude towards clients held by a bureaucrat's work group colleagues.

Even with that narrow scope, the work group was found to affect individual bureaucrats in their positive affective attitude to clients and behavioral attitude towards clients. Both these findings alluded to the emergence of social and emotional support systems in the horizontal relationships between frontline peers. Bringing together these findings and current works that show that social pressures and social bonds between street-level bureaucrats

shape frontline decisions (Raaphorst & Loyens, 2020; also see Maroulis, 2017; Siciliano, 2015) makes a strong case that at the work group level, too, social relations matter.

The chapter on supervisor influence (chapter 4) provided even stronger evidence that social relations matter at the frontlines. This study showed that frontline supervisors function as attitudinal role models and their supportive leadership behaviors help subordinate street-level bureaucrats uphold a positive attitude to clients. Both role modelling and supportive leadership are sources of influence that occur in the social relation between actors. Hence, the findings of this empirical study also underline the importance of social relations for frontline operations.

As a refinement to this general conclusion, the findings of this thesis suggest that social relations matter most for bureaucrats' inner emotional world: work groups most strongly affected bureaucrats' positive affective attitude to clients and the arguments put forth to interpret behavioral divergence from the group were affective in nature too. Supervisors were found to function as role models, but for the affective attitudes towards clients only. And the effects of supportive leadership are commonly argued to stem from the socio-emotional support it provides (e.g., Rafferty & Griffin, 2006). Lastly, only for subordinates' client-related negative affect was supportive leadership found to strengthen the supervisor's role model position.

### 3) *Contrary to pessimistic assessments in the literature, management matters*

The third conclusion of this thesis follows from the second conclusion: that management matters at the frontlines. Norma Riccucci (2005) once posed the question 'How can management not matter?' She (2005) illustrates that street-level bureaucracy scholarship paints a rather pessimistic picture of leadership opportunities at the frontlines (e.g., Brehm & Gates, 1999). Frontline leadership is often contested as street-level bureaucrats possess discretion and autonomy that enable them to withdraw from direct supervision (Lipsky, 2010; May & Winter, 2009). These job characteristics have led some scholars to argue that frontline leadership is mainly exercised by street-level bureaucrats themselves, rather than their supervisors (Vinzant & Crothers, 1998).

Prior studies of supervisory frontline leadership tend to focus on formal steering of street-level bureaucrats (e.g., Riccucci, 2005; Brehm & Gates, 1999; May & Winter, 2009). These studies often do acknowledge that, in their autonomy, street-level bureaucrats are guided by tacit convictions and professional norms, but this state of practice is generally framed as an impediment to supervisory leadership (see Riccucci, 2005). What these studies fail to acknowledge is that the pervasiveness of these implicit norms may actually create leadership opportunities.

To explore these opportunities, this dissertation took an alternative approach to study supervisory leadership and focused on the social relation between frontline supervisors and street-level bureaucrats, rather than formal authority. This approach enabled this thesis to

demonstrate that discretion is highly likely a relational construct that is negotiated between street-level bureaucrats and their supervisor (see Evans, 2011, 2013). The relational foundation of discretion converts the social relation between bureaucrats and supervisors into one of critical importance for street-level bureaucrats' attitude formation and change. Through this social relation—and the higher-power position the supervisor occupies therein—, the supervisor can subsequently obtain a leader position that enables her to steer her subordinates in their personal dispositions.

Contrasting the findings of this dissertation with pessimistic assessments of leadership potential at the frontlines, it is especially valuable that this dissertation revealed that social influences exerted in the vertical relation between street-level bureaucrats and their direct supervisor were stronger than those exerted in the horizontal relations between work group peers. This conclusion goes against what one may expect based on the scholarly efforts expended on both themes: street-level bureaucracy scholarship pays more attention to peer social influences than to supervisory social influence, suggesting that peers are commonly believed to be more likely to affect street-level bureaucrats in their dispositions.

## 6.4 CONTRIBUTIONS OF THE THESIS

This thesis provides multiple contributions to street-level bureaucracy scholarship. First, it advanced our conceptual understanding of street-level bureaucrats' attitude towards clients. It introduced a multidimensional attitude-concept that allows for a substantive distinction according to its different components. This distinction is important as this thesis demonstrated that results can differ between the four attitude components. Differentiation suggests that different causal mechanisms appeal to different components. Although verifying the latter would require further research, this line of reasoning is analogous to the reasoning on other multidimensional concepts, such as transformational leadership (Van Knippenberg & Sitkin, 2013).

Second, this thesis contributes a validated measurement instrument that enables the systematic analysis of street-level bureaucrats' attitude towards clients. This instrument's focus on street-level bureaucrats' general attitude to clients furthermore allows street-level bureaucracy scholars to transcend the level of case-specific considerations that is often found in current studies. Its level of abstraction facilitates cross-case analyses and comparative analyses. This is of added value as generating comparative knowledge is one of the difficulties facing contemporary street-level bureaucracy scholars (Hupe et al., 2016c). The opportunities for systematic and comparative analyses this instrument has created contribute to the development of generalizable knowledge.

The study of attitudinal antecedents underlined that social context matters for front-line dispositions. In addition to addressing a gap in the literature, this contribution has

implications for current developments in street-level bureaucracy scholarship. The rise of the behavioral public administration movement has, *inter alia*, sparked a trend towards using experimental methods in street-level bureaucracy research. Although experimental research enables us to generate new insights on established topics of inquiry in public administration, it is simultaneously prone to neglecting the social context of the frontlines (cf. Raaphorst, 2017) as experimental research designs leave little room for the inclusion of context.

Although this dissertation built on the same theoretical propositions as the behavioral public administration movement does—to advance our understanding of public administration issues by integrating social psychology and public administration—, it has shown that integration does not preclude the inclusion of social context. This thesis was able to demonstrate the importance of social context through its focus on the theoretical rather than methodological integration of these academic fields. This contribution implicates that future research endeavors conducted under the ‘behavioral public administration’ header should aim to search for ways to include the social context of administration in their studies; hence broadening their current scope.

## 6.5 LIMITATIONS

The limitations of each empirical study were discussed in the corresponding chapter. This section addresses the methodological and theoretical limitations that transcend the level of those individual studies.

### Methodological limitations

First, building on survey research did not allow me to draw definitive inferences on the causality between the constructs under study. The findings of this thesis have their fundament in five cross-sectional surveys. In cross-sectional research, claims about the direction of causality are grounded in theoretical considerations, rather than empirical validation. This means that some caution should be taken when interpreting the findings of this dissertation. An example thereof is found in my study of social others: in chapters three and four, I assumed that street-level bureaucrats adjust their attitude to clients to the work group and frontline supervisor. Theories of organizational socialization, however, insinuate that acquiring these attitudes may be a process of mutual adjustment between actors (Moreland & Levine, 2006). The methodological design of this thesis did not allow me to take potential mutuality into account.

Second, the findings of this dissertation are contextually bound as this research was conducted among a specific class of street-level bureaucrats, in a narrow geographical setting. The choice to conduct this study among SME-tax auditors was theoretically motivated:

their legal mandate makes them a powerful type of bureaucrat, their work environment is highly complex, and they rely on discretion to get their job done. These work conditions enabled a study of attitudes towards clients.

Contextual boundedness of the findings does not abate their theoretical generalizability to other street-level bureaucrat classes because these auditors belong to the overarching, analytically distinct category of street-level bureaucrats (Van de Walle & Raaphorst, 2019; cf. Hillebrand et al., 2001). It does, however, have implications for their empirical generalizability. Claims of empirical generalizability would require a replication study in other bureaucracy settings. A replication could validate the findings' empirical generalizability to frontline settings characterized by less rule-density, complexity, and expert knowledge requirements than the tax administration. Also, it could validate their empirical generalizability to settings in which bureaucrat-client relations have a less frequent or face-to-face nature than in the tax administration. Frequent and/or face-to-face encounters are likely to foster relationship building of some kind, which may have affected the outcomes of this study. In other frontline settings, these relations could be more fleeting because they either tend to build on one-time interactions (e.g., police encounters) or encounters in which computer technology is more strongly integrated.

A feature of the tax administration that may have lowered this study's empirical generalizability is the highly individualistic nature of the auditors' job. Their relative independence from coworkers may have affected the conclusions on work group impact. In settings with greater interdependencies between street-level bureaucrats, discretion may become more collective in nature (see Rutz & De Bont, 2019). Collective discretion may cause alternate group processes to unfold that may influence street-level bureaucrats in their attitudes to clients. Hence, a replication study should consider this feature as well.

Concerning the narrow geographical setting of this dissertation—that is, the Dutch and Belgian tax administration—it is important to note that both administrations introduced management reforms that place a stronger emphasis on responsive regulation. These shifts increased their reliance on street-level bureaucrats' professional judgment, causing bureaucrats' discretion to expand. It cannot be unequivocally claimed that findings obtained in these administrations will hold in tax administrations that place more emphasis on vertical deterrence and control still.

### Theoretical limitations

A theoretical limitation is that this thesis built on two assumptions that it did not empirically test. First, it was assumed that street-level bureaucrats' attitude towards clients constitutes a general level prototype that underlies and informs their more specific client-evaluations, like evaluations of individual clients and specific client groups; often in terms of client characteristics, such as their worthiness or deservingness (e.g., Maynard-Moody & Musheno,

2003). However, the association between the general evaluation of clients and these more specific considerations is yet to be examined empirically.

Second, in this dissertation it was assumed that causal mechanisms proposed by social psychological theories transfer to the street-level bureaucracy setting. This is, for instance, eminent in my claim that street-level bureaucrats' attitude towards clients determines how they process information on clients (cf. Maio & Haddock, 2015). Assumptions I made in my efforts to theoretically integrate psychology and public administration remain assumptions that require empirical testing.

A second theoretical limitation stems from the narrow uptake of social others and the self-concept that characterizes this dissertation. To study the social influences from work group colleagues and frontline supervisors, this dissertation took a primary interest in these actors' own attitude towards clients. The inquiry of the self-concept was narrowed down to an interest in general self-efficacy. Although these attitudes and self-efficacy represent key reflections of these social influences and the self-concept, they constitute a rather narrow understanding of social context still. That this dissertation found the social context to matter irrespective thereof, underlines the importance of social context for frontline operations and shows it to be a research topic worth of future inquiry.

## 6.6 A FUTURE RESEARCH AGENDA

This thesis gives rise to multiple directions for further research. I elaborate on these below.

### From attitudinal antecedents to attitudinal consequences

In social psychology, many early attitude studies were motivated by the presumed connection of attitudes to individual behavior (e.g., Eagly & Chaiken, 1993; for examples, see Allport, 1935; Rosenberg & Hovland, 1960). Street-level bureaucracy scholarship has also displayed an interest in the possible connection between attitude towards clients and bureaucratic behavior (e.g., Winter, 2002; Baviskar & Winter, 2017). The state of the art of research into this attitude, however, led me to focus on its conceptual development and antecedents, rather than its consequences.

Although this dissertation did link this attitude to one potential consequence—bureaucrats' rule-following identity—, this outcome was attitudinal in nature, too. As contemporary thinking on the attitude-behavior connection tends to view attitudes as a behavioral predictor (Ajzen, 2001; Maio & Haddock, 2015), future research efforts should aim to expand the research scope of this thesis and explore how the attitude to clients relates to street-level bureaucrats' professional judgments and discretion use.

Potential behavioral avenues to explore could include benefit eligibility decisions, decisions on fines, or suspicions of fraud. Methodological designs employed to this end could

include participant observations of street-level interactions, as well as field and survey experiments. To provide one example, one could first survey police officers on their general attitude to citizens and then conduct participant observations at speed traps to explore whether officers with a more positive attitude to clients are less likely to issue speeding tickets than officers with a less positive client-attitude, for similar speeding violations.

### Further inquiry of frontline social context

This dissertation concluded that social context matters for street-level bureaucrats' attitude towards clients. Following its narrow uptake of social context, the second research recommendation is to further inquire how social context affects street-level bureaucrats in this attitude. I identify three ways to expand this exploration.

First, expand the study of social influences from the work group on the bureaucrat. The notion of work group support may provide a promising avenue to this end. Explanations for the findings in chapter three were sought in the social and emotional support systems that may arise at the work group level. To these systems, an individual group member may be denied access. While being denied access could be perceived as a form of punishment (Blau, 1956), being granted access to these systems may be perceived as a form of reward. These social processes can convert the work group into a source of reward power and coercive power. These sources of social power can trigger attitude change (French & Raven, 1959). Uniting these power bases and the ego-protective functions attitudes have (Katz, 1960) suggests that work group socio-emotional support can buffer the individual against frontline incentives that trigger negative attitudes to clients (cf. Blau, 1960). Hence, inquiring work group support could further the understanding of street-level bureaucrats' attitude to clients.

Second, expand the research scope to other aspects of the self-concept. In this thesis, street-level bureaucrats' self-concept was explored in the form of general self-efficacy. This narrow uptake invites a broader perspective on the self-concept in future research endeavors. To this end, gender may prove a promising avenue. Gender is one of the most defining features of the self-concept (Baron & Byrne, 1997, p. 175). Relating gender identities to attitude formation and change, Briñol and Petty (2005, p. 600) postulate that empirical evidence alludes to women being more receptive to attitudinal influences than men.

Although this thesis did control for gender effects, it did not attempt to unravel the causal mechanisms that may connect gender to street-level bureaucrats' attitude towards clients. However, this dissertation did find associations between gender and this attitude, in each of the empirical chapters. Moreover, these associations were differentiated by the four attitude components, with gender showing the strongest relation with the negative affective attitude towards clients. These findings call for further inquiry of gender influences in this attitude.

Further examination of gender may also help us to better understand how frontline leadership relates to bureaucrats' attitude to clients. The gender identity of leaders has been



found to shape subordinate perceptions of the legitimacy of their leadership (Ridgeway, 2001; Eagly & Karau, 2002). Also, congruence between street-level bureaucrat and supervisor gender identity may foster bureaucrats' identification with the leader (cf. Wilkins, 2007). Identification is a strong trigger for attitude formation and change (Eagly & Chaiken, 1993), meaning that gender-based identification may strengthen the frontline supervisor's position as an attitudinal influencing agent. Hence, gender may function as a social status cue that affects how the supervisor's leadership is perceived (cf. Portillo, 2012), and thus the opportunities she or he has to capitalize on her social relation with subordinate bureaucrats, for steering purposes.

Third, expand the inquiry of social context to include the organization as a source of influence on street-level bureaucrats' attitude to clients. Building on an institutional perspective, this dissertation focused on work group and supervisor social influences in attitudes towards clients, leaving the macro-level out of the equation: the organization. Organizations are not human entities that can actively exercise social influence. But the organization *is* a social setting and hence part of a street-level bureaucrat's social context. And at this macro-level, social influences may institutionalize that shape individual bureaucrats in their dispositions. Organizational culture provides a prime example thereof: organizational culture signals to individual bureaucrats organizational expectations of the attitude to clients they should hold (cf. Hatmaker, 2015; Cohen, 2018). Given this functionality, expanding the research focus to incorporate a street-level bureaucracy's organizational culture may further our understanding of how social context shapes street-level bureaucrats in their attitude towards clients.

### **Further advance the theoretical integration of social psychology and public administration to push public administration scholarship forward**

Street-level bureaucrats' attitude towards clients is a psychological tendency of the individual bureaucrat. Being a psychological disposition, its study called for a social psychological approach. Taking a social psychological approach enabled this thesis to add to the understanding of this attitude. The potential avenues for future research I identified illustrate the importance of the continued theoretical integration of social psychology and public administration to advance our insights into public administration issues. The issues that can benefit from this approach are not limited to street-level bureaucrats' attitude to clients: additional research topics that could benefit from such an approach include stereotyping and discrimination by street-level bureaucrats (cf. Raaphorst, 2017) and the multiple accountabilities these bureaucrats respond to (Thomann et al., 2018). Both topics involve processes that are inherently social in nature.

## 6.7 FROM THEORY TO PRACTICE?

The introductory chapter anticipated on potential practical implications of this thesis. This closing paragraph reflects on those implications in light of the study findings. In the introduction, I discussed that current governance arrangements tend to prescribe certain attitudes to clients to street-level bureaucrats, while simultaneously expanding bureaucrats' discretion to ensure the responsiveness of bureaucracy. Prescribing attitudes and greater discretion may be at odds with each other: prescribing attitudes poses a normative restriction on street-level bureaucrats' discretion as it sets the mark for which attitudes towards clients may protrude their judgments. From this tension, it follows that how street-level bureaucrats can be steered in their attitude to clients and the cautions intertwined therewith represent the most pressing practical issues for this thesis to address.

First, that street-level bureaucrats' self-concept matters for their attitude to clients suggests that steering this attitude may prove difficult. Bringing together this finding and current works that propose that frontline attitudes change little after organizational entry (Oberfield, 2014b, 2019) suggests that forces beyond the control of organizational actors construe this attitude. If so, new employees may be predisposed to developing a certain attitude to clients, even prior to organizational entry (cf. Oberfield, 2019).

For recruiters, this deduction suggests that they should be attentive to who they hire and how these new employees think about the organization's clients at the time of hiring. Intertwined therewith, it highlights that recruiters and policy makers should strive for insight into attraction and selection effects: are recruiters inclined to hire certain types of people into bureaucracy? And are certain types of people more likely to pursue a career in bureaucracy? If so, attraction and selection effects bear potential consequences for the attitude towards clients new employees will develop; a conclusion to which the high homogeneity of attitudes to clients in this thesis also alludes.

At the same time, this dissertation has illustrated that street-level bureaucrats can be steered in their attitude towards clients. As bureaucrats were particularly susceptible to vertical social influences on this attitude, this thesis appoints frontline supervisors as critical for such steering efforts. To steer this attitude, frontline supervisors should invest in their social relation with street-level bureaucrats; more specifically, supervisors should aim to appeal to their intrinsic motivations and consider their personal needs and well-being (cf. Rafferty & Griffin, 2004). This investment should enable frontline supervisors to capitalize on their leadership mandate, forming bureaucrats' attitude to clients in the process. The organization could help supervisors adopt a more supportive leadership style by offering leadership training programs to this end.

Being able to steer street-level bureaucrats in their attitude to clients can be beneficial for multiple reasons. Foremost, it suggests that street-level bureaucracies have some control over the attitudes to clients that protrude their frontline operations. That frontline supervi-

sors are attitudinal influencing agents suggests that they can contribute to attitudinal consistency in street-level bureaucracy. Assuming that street-level bureaucrats' attitude towards clients informs their judgments and decisions, these control opportunities are likely foster the equality of citizens in bureaucratic encounters.

Steering this attitude also calls for some caution, though. First, steering efforts that foster attitudinal consistency among bureaucrats may simultaneously decrease their responsiveness to the human dimension in bureaucracy as attitudinal consistency may establish habitual patterns that lower bureaucrats' sensitivity to situational demands. As a result, trying to steer this attitude may induce a bureaucratic rigidity that may hinder effective public service, even when street-level bureaucrats possess sufficient discretion to that end.

Second, the subconscious nature many attitudes have calls for caution, too: I argued that attitudes can form through conscious and subconscious processes (Olson & Kendrick, 2008, p. 118). From prior street-level bureaucracy research (cf. Jilke & Tummers, 2018) it was deduced that implicit, and hence subconscious, cues are likely to shape street-level bureaucrats in their attitude to clients. The balance between subconscious and conscious processes makes it uncertain whether efforts to steer this attitude by appealing to conscious processes will achieve the desired attitude changes.

A prime example thereof is found in the Dutch tax administration. A news item that made Dutch headlines in 2019 was the childcare benefit affair. The Dutch tax administration had unlawfully labelled parents as frauds and reclaimed large sums of money, which brought financial problems on many of them (AD, 2019; RTL Nieuws, 2019a). The tax administration initially denied parents access to their personal files. When parents got their files, large sections were blacked out (NRC, 2019; NOS, 2019). The affair damaged citizens' trust (RTL Nieuws, 2019b). In the investigation of the affair, it was concluded that the tax administration held "a prejudiced attitude against all parents involved in that affair, by which they were treated as suspected fraudsters and every observed shortcoming or inaccuracy could just serve as a confirmation of that suspect" (Adviescommissie uitvoering toeslagen, 2019, p. 41). This investigation (2019, p. 43) stressed that this prejudice concerned an institutional rather than bureaucrats' personal attitude.

Although this example comes from a different empirical setting than mine—meaning that it does not automatically transfer thereto—, it strikingly illustrates that attitudes prescribed by policy discourses (e.g., an attitude of trust) may be at odds with the attitude to clients the institutional environment (subconsciously) encourages street-level bureaucrats to adopt. We saw similar mechanisms at play in chapter four, where unconscious, negative role model effects were stronger than the positive attitudinal influences of supportive leadership; a leadership style that can be adopted consciously. Connecting these findings to the childcare benefit affair implies that effective leadership (i.e., successfully steering bureaucrats in their attitudes) can generate undesirable outcomes.

That conscious cues may be at odds with subconscious cues for attitude change stresses the importance of attitudinal awareness in bureaucracy. In addition, it shows that street-level bureaucracies should adopt a critical stance to the attitudes to clients they foster among street-level bureaucrats. But most importantly, this narrative demonstrates that there is an ethical side to street-level bureaucrats' attitude towards clients that should not be lost out of sight.