

REFERENCES

CHAPTER I

¹For descriptions of different approaches, see Jacob Birnberg and Natwar M. Gandhi, "Accountants Are Coming! How Accountants Can Help Policymakers in Social Program Evaluation," *Policy Sciences* 8 (4, 1977), pp. 469-481; Daniel L. Stufflebeam and William J. Webster, "An Analysis of Alternative Approaches to Evaluation," *Educational Research and Policy Analysis* 2 (3, 1980), pp. 5-20; Don C. Desjarlais, "Evaluation Research Paradigms and Drug Abuse Treatment Evaluation," *Journal of Psychedelic Drugs* 10 (January/March 1978), pp. 51-54; Gerald M. Brittan, "Experimental and Contextual Models in Program Evaluation," *Evaluation and Program Planning* 13 (3, 1978), pp. 229-234; Howard E. Freeman, "The Present Status of Evaluation Research, in *Evaluation Studies Review Annual* 2, 1977, ed. Marcia Guttentag and Shalom Saar (Beverly Hills, Calif.: Sage, 1977), pp. 17-51.

²For a rare exception, see Frank Fischer, *Politics, Values and Public Policy: The Problem of Methodology* (Boulder, Colo.: Westview, 1980). Cf. Laurence H. Tribe, "Policy Science: Analysis or Ideology," *Philosophy and Public Affairs* 2 (Fall 1972), pp. 66-110.

³For the former view, see James S. Coleman, "Problems of Conceptualization and Measurement in Studying Policy Impacts," in *Public Policy Evaluation*, ed. Kenneth M. Dolbeare (Beverly Hills, Calif.: Sage, 1975). For the latter view, see John H. Hartman and Jack H. Hedblom, *Methods for the Social Sciences* (Westport, Conn.: Greenwood, 1979), p. 268.

⁴See, however, David K. Banners, Samuel Doctors, and Andrew C. Gordon, *The Politics of Social Program Evaluation* (Cambridge, Mass.: Ballinger, 1975); James S. Abert, *Program Evaluation at the HEW: Research Versus Reality*, 3 vols., I, *Health*, II, *Education*, III, *Welfare* (New York: Marcel Dekker, 1979); Sar A. Levitan and Gregory K. Wurzburg, *Evaluating Federal Social Programs: An Uncertain Art* (Kalamazoo, Mich.: W. E. Upjohn Institute of Employment Research, 1979).

⁵See, e.g., Thomas D. Cook and Charles L. Gruder, "Metaevaluation Research," *Evaluation Quarterly* 2 (February 1978), pp. 5-52, and the works cited therein.

⁶Charles E. Lindblom and David K. Cohen, *Usable Knowledge: Social Science and Social Problem Solving* (New Haven, Conn.: Yale University Press, 1979), pp. 8-9.

⁷For the term "practical social theory" (the Finnish term is *käytännön yhteiskuntateoria*), see Ilkka Heiskanen, *Yhteiskuntatieteet, käytännön yhteiskuntateoria ja maamme älyllinen ilmasto, Helsingin yliopiston yleisen valtio-opin laitoksen tutkimuksia, Sarja A, N 59/1982* (Helsinki: Helsingin yliopisto, 1982). ["The Social Sciences, Practical Social Theory, and the Finnish Intellectual Atmosphere," in Finnish.]

CHAPTER I (continued)

⁸For different conceptions of discourse, see Dominique Mainqueau, *Initiation aux Méthodes de l'Analyse du Discours* (Paris: Hachette, 1976), esp. pp. 11-16.

⁹See Charles C. Lemert, *Sociology and the Twilight of Man: Homocentrism and Discourse in Sociological Theory* (Carbondale: Southern Illinois University Press, 1979); Sang Jin Han, "Discursive Method and Social Theory," Unpublished Ph.D. dissertation, University of Southern Illinois at Carbondale, microform (Ann Arbor, Mich.: University Microfilms, 1979). "Discursive social research" consists at least of an ethnomethodological orientation, a semiotic orientation, and a post-structuralist orientation; for one example of each of these in political and administrative research, see W. Lance Bennett, "The Paradox of Public Discourse: A Framework to the Analysis of Political Accounts," *Journal of Politics* 42 (August 1980), pp. 792-817; Erich Landowski, "Le Langage administratif," in *L'Administration*, ed. Jacques Sallois (Paris: Hachette, 1974); Frank Burton and Pat Carlen, *Official Discourse: On Discourse Analysis, Government Publications, Ideology and the State* (London: Routledge and Kegan Paul, 1979).

¹⁰See, e.g., Charles C. Lemert and Garth Gillan, "The New Alternative in Critical Sociology: Foucault's Discursive Analysis," *Cultural Hermeneutics* 4 (December 1977), pp. 309-320.

¹¹A. J. Greimas and Joseph Courtés, *Sémiotique: Dictionnaire raisonné de la Théorie du Langage* (Paris: Hachette, 1979).

¹²*Ibid.*

¹³See A. J. Greimas, *Sémantique structurale: Recherche de Méthode* (Paris: Larousse, 1966).

¹⁴Julia Kristeva, "Le Texte Clos," in *Séméiotiké: Recherches pour une Sémanalyse* (Paris: Seuil, 1969), pp. 137-142.

¹⁵Greimas, *Sémantique structurale, op. cit.*

¹⁶Henri Broms and Henrik Gahmberg, "Communication to Self in Organizations and Cultures," *Administrative Science Quarterly* 28 (September 1983), pp. 482-495, and works cited therein.

¹⁷The following exposition of Kristeva's views is based on her "Le Texte Clos"; "L'Engendrement de la Formule"; and "Le Texte et sa Science"; all in *Séméiotiké, op. cit.*

¹⁸The following exposition of Jacques Derrida's views is based on *Of Grammatology* (Baltimore: Johns Hopkins Press, 1976 (1967)).

¹⁹Fredric Jameson, *The Political Unconscious: Narrative as a Socially Symbolic Act* (Ithaca, N.Y.: Cornell University Press, 1981), p. 83.

CHAPTER I (continued)

²⁰About to "suppress" as "rendering unconscious an unacceptable impulse or idea," see J. Laplanche and J. B. Pontalis, *The Language of Psycho-Analysis* (London: The Hogarth Press, 1973 (1969)).

²¹For an overview of these features, see Han, "Discursive Method," *op. cit.*

²²See Kristeva, *Séméiotiké*, *op. cit.*; Derrida, *Of Grammatology*, *op. cit.*; Michel Foucault, "The Discourse on Language," in *The Archaeology of Knowledge and the Discourse on Language* (New York: Harper, 1972 (1968, 1971)).

²³Cf. Michel Foucault, "Intellectuals and Power," in *Language, Counter-Memory, Practice* (New York: Cornell University Press, 1977 (1972)), p. 208.

²⁴About the last point, cf. Ernesto Laclau, "Transformations of Advanced Industrial Societies and the Theory of the Subject," in *Rethinking Ideology*, ed. Sakari Hänninen and Leena Paldán (Berlin: Argument-Verlag, 1983).

CHAPTER II

¹Anthony Giddens, *Central Problems in Social Theory: Action, Structure and Contradiction in Social Analysis* (Berkeley: University of California Press, 1979).

²*Ibid.*, p. 83.

³Michel Foucault, *The Archaeology of Knowledge and the Discourse on Language* (New York: Harper, 1973 (1968, 1972)); *Idem*, *The History of Sexuality*, Volume I, *An Introduction* (New York: Vintage Books, 1980 (1978)); *Idem*, "Intellectuals and Power," in *Language, Counter-Memory, Practice* (New York: Cornell University Press, 1977 (1972)); Richard Whitley, "Changes in the Social and Intellectual Organisation of the Sciences: Professionalisation and the Arithmetic Ideal," in *The Social Production of Scientific Knowledge, Sociology of the Sciences*, A Yearbook, Vol. I, 1977, ed. Everett Mendelsohn, Peter Weingart, and Whitley (Dordrecht, Holland: Reidel, 1977).

⁴Piotr Sztompka, *Sociological Dilemmas* (New York: Academic Press, 1979).

⁵We use in part the same dichotomies as Sztompka, in *ibid.*

⁶Giddens, *Central Problems*, *op. cit.*, Ch. 2.

⁷*Ibid.*, esp. pp. 81-85.

⁸*Ibid.*, p. 72.

⁹Cf. Richard Lichtman, "Symbolic Interactionism and Social Reality," *Berkeley Journal of Sociology* 15 (1970), pp. 75-94; see also William Outhwaite, *Concept Formation in Social Science* (London: Routledge and Kegan Paul, 1983).

¹⁰Giddens, *Central Problems*, *op. cit.*, p. 219.

¹¹*Ibid.*, pp. 111-115.

¹²Brian Fay, *Social Theory and Political Practice* (London: Allen and Unwin, 1975), p. 94.

¹³Cf. Giddens, *Central Problems*, *op. cit.*, pp. 81-85. About this point, see also Foucault, *The History of Sexuality*, Vol. I, *op. cit.*, p. 95.

¹⁴In the following discussion, we draw on Foucault, *The History of Sexuality*, Vol. I, *op. cit.*; *Idem*, *Surveiller et Punir* (Paris: Gallimard, (1973)); *Idem*, *The Archaeology of Knowledge and the Discourse on Language*, *op. cit.*; and *Idem*, "Intellectuals and Power," *op. cit.*

CHAPTER II (continued)

¹⁵About this dichotomy, see Sztompka, *Sociological Dilemmas*, *op. cit.*, pp. 244-267.

¹⁶Cf. Sztompka, *op. cit.*, pp. 288-298.

¹⁷Richard H. Brown, *A Poetic for Sociology* (Cambridge: Cambridge University Press, 1978); Roy Bhaskar, *The Possibility of Naturalism: A Philosophical Critique of the Contemporary Human Sciences* (Brighton: Harvester, 1979).

¹⁸Brown, *op. cit.*, pp. 77-172.

¹⁹*Ibid.*, pp. 172-220; see also Hayden White, *Metahistory: The Historical Imagination in Nineteenth-Century Europe* (Baltimore: The Johns Hopkins Press, 1973).

²⁰Bhaskar, *The Possibility of Naturalism*, *op. cit.*, p. 15 and *passim.*; and *Idem*, *A Realist Theory of Science*, 2. ed. (Hassocks: Harvester, 1978 (1975)), pp. 12-20 and *passim.*

²¹The contention is founded on the view that social "reality" is language-dependent, i.e., always already conceptually appropriated or "pre-interpreted" by the relevant social actors. See Bhaskar, *The Possibility of Naturalism*, *op. cit.*, p. 27. Cf. Giddens, *Central Problems*, *op. cit.*, pp. 69-73.

²²Bhaskar, *The Possibility of Naturalism*, *op. cit.*, pp. 158-203.

²³Bhaskar, *op. cit.*, p. 204 and *Idem*, *A Realist Theory of Science*, *op. cit.*, pp. 15-17, 36, 342. Bhaskar distinguishes two facets of "empirical realism". The one of these is the "implicit ontology" of an "epistemic fallacy": statements about being are reduced to, or at least analyzed in terms of, statements about knowledge. I.e., "ontology" is collapsed into "epistemology". The other facet is "epistemological individualism", characterized by the conception that observers' experiences suffice for a valid basis for constructing scientific conceptions.

²⁴Bhaskar, *The Possibility of Naturalism*, *op. cit.*, p. 83.

²⁵*Loc. cit.*

²⁶*Ibid.*, p. 82.

²⁷*Ibid.*, p. 71 and *passim.*; the terms are ours.

²⁸For this dichotomy, see Sztompka, *Sociological Dilemmas*, *op. cit.*, Ch. 2. For some elements of our own basic stand, see Bhaskar, *The Possibility of Naturalism*, *op. cit.*, esp. Ch. I.

²⁹Bhaskar, *op. cit.*, p. 59.

CHAPTER II (continued)

³⁰Cf. Dominique Maingueneau, *Initiation aux Méthodes de l'Analyse du Discours* (Paris: Hachette, 1976), pp. 83-98; Foucault, *Archaeology of Knowledge and the Discourse on Language*, *op. cit.*

³¹Cf. Julia Kristeva, "Poésie et négativité," in *Séméiotiké: Recherches pour une Sémanalyse, Essais* (Paris: Seuil, 1969).

³²Ilkka Heiskanen, Theoretical Approaches and Scientific Strategies in Administrative and Organizational Research: A Methodological Study, *Commentationes Humanarum Litterarum*, vol. 39, nr 2, 1967 (Helsinki: Societas Scientiarum Fennica, 1967), pp. 41-46.

³³*Ibid.*, p. 41.

³⁴About "closure" in the negative sense, see *ibid.*, pp. 47-49. See also Phyllis Colvin, "Ontological and Epistemological Commitments and Social Relations in the Sciences: The Case of the Arithmomorphic Systems of Scientific Production," in *The Social Production of Scientific Knowledge*, ed. Mendelsohn, *et al.*, *op. cit.* About a neutral sense of "closure", see Bhaskar, *A Realist Theory of Science*, *op. cit.*, Ch. 2; and about the term in the positive sense, see, e.g., Gibson Burrell, "Radical Organization Theory," in *The International Yearbook of Organization Studies*, ed. David Dunkerley and Graeme Salaman (London: Routledge and Kegan Paul, 1980).

³⁵Cf. Fay, who provides in *Social Theory and Political Practice*, *op. cit.*, p. 43, the example how in "empiricist" social research an "instrumental conception of the relation of theory and practice" tends to give "the scientific conception of truth its meaning and therefore sets the conditions for the validity of scientific explanation."

³⁶Cf. Fay, *op. cit.*; Pierre Bourdieu, "The Specificity of the Scientific Field and the Social Conditions of the Progress of Reason," *Social Science Information* 14 (6, 1975), pp. 19-47; and Whitley, "Changes in the Social and Intellectual Organisation of the Sciences: Professionalisation and the Arithmetic Ideal," in *The Social Production of Scientific Knowledge*, ed. Mendelsohn, *et al.*, *op. cit.*

³⁷Whitley, *op. cit.*, pp. 149-150.

³⁸About this concept, see Pierre Bourdieu and Jean-Claude Passeron, *Reproduction in Education, Society and Culture* (London: Sage, 1977), Book I, "Foundations of a Theory of Symbolic Violence," pp. 1-48.

CHAPTER III

¹See, however, Robert L. Wolf, "The Use of Judicial Evaluation Methods in the Formulation of Educational Policy," *Educational Research and Policy Analysis* 1 (May/June 1979), pp. 19-28.

²Cf. S. I. Benn and R. S. Peters, *The Principles of Political Thought* (New York: Free Press, 1965), pp. 82-100.

³On a high level of generality, these characterizations apply to as different approaches of legal theories as "legal positivism", "legal realism", "sociological jurisprudence", and "analytic jurisprudence". For the typical features of these, see Benn and Peters, *The Principles of Political Thought*, *op. cit.*

⁴This assumption is often attributed to *John Austin's* legal theory, the dominant English legal theory till the 1950's, and American "legal realism"; see Benn and Peters, *op. cit.*

⁵Emphasis on predictability and legal certainty has been typical of American "legal realism". See Edgar Bodenheimer, *Jurisprudence: The Philosophy and Method of Law* (Cambridge, Mass.: Harvard University Press, 1974), pp. 120-133. About finalistic conceptions of law, see Herman R. van Gunsteren, *The Quest for Control: A Critique of the Rational-Central-Rule Approach in Public Affairs* (London: John Wiley and Sons, 1976), pp. 79-108.

⁶Examples of "macroreduction" in this sense are *Hans Kelsen's* legal positivism, natural law theories and Austin's legal theory. See Benn and Peters, *The Principles of Political Thought*, *op. cit.*

⁷Examples of "microreduction" are American legal realism and finalistic legal theory. Cf. Benn and Peters, *op. cit.*; van Gunsteren, *The Quest for Control*, *op. cit.*, pp. 150-155.

⁸Cf. AAA (American Accounting Association), Committee on Basic Auditing Concepts, "Report of the Committee on Basic Auditing Concepts," (ASOBAC), *The Accounting Review* 47 (Supplement 1972), pp. 17-74, esp. p. 27.

⁹See, e.g., S. C. Yu, *The Structure of Accounting Theory* (Gainesville, Fla.: The University Press of Florida, 1976); AAA (American Accounting Association), Committee on Concepts and Standards for External Financial Reports, *Statement on Accounting Theory and Theory Acceptance* (No printing place: American Accounting Association, 1977).

¹⁰For the concept of "accountability", see William W. Cooper and Yuji Ijiri, "Accounting and Accountability Relations," in *Eric Louis Kohler: Accounting's Man of Principles*, ed. Cooper and Ijiri (Reston, Va.: Reston Publishing (Prentice-Hall), 1979).

CHAPTER III (continued)

¹¹See, e.g., Yu, *The Structure of Accounting Theory*, *op. cit.*, pp. 229-266. Several of such assumptions originate in the theory of the firm.

¹²Robert R. Sterling, "On Theory Construction and Verification," *The Accounting Review* 45 (July 1970), pp. 444-457.

¹³For reviews of such attempts, see AAA, *Statement on Accounting Theory and Theory Acceptance*, *op. cit.*; Yu, *The Structure of Accounting Theory*, *op. cit.*

¹⁴William H. Beaver, John W. Kennelly, and William M. Voss, "Predictive Ability as a Criterion for the Evaluation of Accounting Data," *The Accounting Review* 43 (October 1968), pp. 676-683.

¹⁵Joel H. Demski, "The General Impossibility of Normative Accounting Standards," *The Accounting Review* 48 (October 1973), pp. 718-723.

¹⁶AAA, *Statement on Accounting Theory and Theory Acceptance*, *op. cit.*; Yu, *The Structure of Accounting Theory*, *op. cit.*

¹⁷Sterling, "On Theory Construction and Verification," *op. cit.*

¹⁸The citations are from Paul R. Lawrence and Jay W. Lorsch, "Differentiation and Integration in Complex Organizations," *Administrative Science Quarterly* 12 (June 1967), pp. 1-47, pp. 3-4; and from Lawrence and Lorsch, *Organization and Environment: Managing Differentiation and Integration* (Boston: Harvard University, 1967), p. 11. See also Lorsch, "Introduction to the Structural Design of Organizations," in *Organizational Structure and Design*, ed. Gene W. Dalton, Paul L. Lawrence, and Lorsch (Homewood, Ill.: Richard D. Irwin, 1970), p. 5: "Differentiation is defined as the differences in cognitive and emotional orientations among managers and the differences in formal structure among ... departments."

¹⁹Lawrence and Lorsch, *Organization and Environment*, *op. cit.*, p. 11.

²⁰Lawrence and Lorsch, "Differentiation and Integration," *op. cit.*, pp. 3-4.

²¹Lawrence and Lorsch, *Organization and Environment*, *op. cit.*, p. 11.

²²*Ibid.*, pp. 39-44, 49-53.

²³Marshall W. Meyer, *Change in Public Bureaucracies* (Cambridge: Cambridge University Press, 1979), p. 46.

CHAPTER III (continued)

²⁴Gibson Burrell and Gareth Morgan, *Sociological Paradigms and Organisational Analysis: Elements of the Sociology of Corporate Life* (London: Heinemann, 1979), p. 180.

²⁵Lawrence and Lorsch, *Organization and Environment*, *op. cit.*, pp. 211-245.

²⁶*Ibid.*, p. 17.

²⁷See, e.g., Lawrence and Lorsch, *Organization and Environment*, *op. cit.*, pp. 211-245; Lorsch, "Introduction to the Structural Design of Organizations," *op. cit.*

²⁸E. J. Mishan, *Cost-Benefit Analysis*, new and expanded ed. (New York: Praeger, 1976), p. x.

²⁹Externalities can be internalized, e.g., by public provision of goods or services, by public subsidization of "private" provision (such as through grants-in-aid, public loans and loan guarantees), public regulation with standards and inspections, tax deductions, or publicly supported "private" monopolization of a trade which may allow both public control and "reasonable" private profits. The production of externalities can be prevented, e.g., by direct public installations and measures of protection and control, by public subsidization of private installations and measures, or by taxation.

From the point of view of the whole society and cost-benefit analysis, it is of no consequence who is the provider of given benefits; all that counts is the amount of the benefits and costs to society. However, the institutional designs for internalizing external economies and preventing the production of external diseconomies always has an "ideological" dimension: e.g., most modern governments do not want to grant rights for a private but regulated monopoly of postal services, while many of them do not hesitate to regulate private pharmacies; and many governments choose to produce many politically visible regulated "merit goods" by themselves even where private markets could accomplish the same. Finally, most governments usually rely on a combination of many institutional arrangements to reach the same ends (e.g., a combination of direct and subsidized provision, regulation, taxation and tax deductions).

³⁰Mishan, *Cost-Benefit Analysis*, *op. cit.*, p. xii.

³¹*Ibid.*, pp. 25-36.

³²Cf. Michael Ball, "Cost-Benefit Analysis: A Critique," in *Issues in Political Economy*, ed. Francis Green and Petter Nore (London: Macmillan, 1979); E. K. Hunt, "A Radical Critique of Welfare Economics," in *Growth, Profits and Property: Essays in the Revival of Political Economy*, ed. E. J. Nell (Cambridge: Cambridge University Press, 1980).

CHAPTER III (continued)

³³Carol H. Weiss, *Evaluation Research: Methods for Assessing Program Effectiveness* (Englewood Cliffs, N. J.: Prentice-Hall, 1972), p. 4.

³⁴The source of some of the ideas of the model is Weiss, *Evaluation Research*, *op. cit.*, p. 40.

³⁵The model is formally similar with that in Otis Dudley Duncan, Archibald O. Haller, and Alejandro Portes, "Peer Influences on Aspirations," in *Causal Models in the Social Sciences*, ed. Hubert M. Blalock Jr. (Chicago: Aldine, 1974).

³⁶About similar, but less general, points, see Weiss, *Evaluation Research*, *op. cit.*

CHAPTER IV

¹ Julia Kristeva, "La Productivité de le Texte", in *Séméiotiké: Recherches pour une Sémanalyse: Essais* (Paris: Seuil, 1969).

² Here we, of course, come close to Max Weber's definition of the "state", see *Economy and Society: An Outline of Interpretive Sociology* (Berkeley: University of California Press, 1962 (1921/1922), p. 54.

³ Suomi, Valtiontalouden tarkastusvirasto, "Valtiontalouden tarkastusviraston toimintapolitiikkatyöryhmän muistio," *Moniste*, 13.3.1981 (Helsinki: Valtiontalouden tarkastusvirasto, 1981), pp. 35-36. ["Finland, State Economy Comptrollers' Office, The Report of the Working Group for Policy of the State Economy Comptrollers' Office," in Finnish, Mimeo, March 13, 1982.]

⁴ For classifications of government auditing, see, e.g. Kurt Heinig, *Das Budget*, Erster Band, *Die Budgetkontrolle* (Tübingen: J.C.B. Mohr (Paul Siebeck), 1949); Susanne Tiemann, *Die staatsrechtliche Stellung der Finanzkontrolle des Bundes* (Berlin-West: Duncker und Humblot, 1974); E. L. Normanton, *Accountability and Audit of Governments: A Comparative Study* (Manchester: Manchester University Press, 1966); Frederick C. Mosher, *The GAO: The Quest for Accountability in American Government* (Boulder, Colo.: Westview, 1979); James M. Cutt, "Accountability, Efficiency and the Role of Accountants," in Australian Society of Accountants, *Efficiency Audits in Government*, *Australian Society of Accountants, Publications, Bulletin No. 20* (Melbourne: The Australian Society of Accountants, 1977); Jacob G. Birnberg and Natwar M. Gandhi, "The Accountants Are Coming! How Accountants Can Help Policymakers in Social Program Evaluation," *Policy Sciences* 8 (4, 1977), pp. 469-481.

⁵ The Finnish *Law on Government Auditing* (Law n:o 967 of 1947), first article, section one.

⁶ Suomi, Valtiontalouden tarkastusvirasto, "Toimintapolitiikkatyöryhmän muistio," *op. cit.*, p. 36, as revised in the Office after the publication of this report.