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Perceived Barriers to Decision Quality in Three Swedish Public Authorities

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ABSTRACT

Barriers to decision quality were reported by 473 administrative officers and investigators in three Swedish national public authorities: the Tax Agency, Social Insurance Agency, and Police Authority. In line with previous research, we assumed that limited possibilities to plan one's work would hinder decision quality. Both disruption of workflow and high workload were reported to inhibit work planning, especially by police and social insurance workers. Moreover, time available (especially for tax and social insurance workers) and other actors involved in decision processes (especially for police and social insurance workers) were reported to inhibit decision quality. Differences between the organizations relate to organizational regulations, stipulated workload/time frames, distribution of responsibilities between actors, and urgent unplanned situations.

KEYWORDS

Barriers; work planning; decision quality; decisions for others; organizations

Introduction

Local government efficiency in northern Europe is generally seen to be quite high; according to some indices, it has even increased during the last three decades, at least in Nordic countries (Narbón-Perpiñá & De Witte, 2018). This period coincides with the implementation of *New Public Management* (NPM) in the Swedish public sector. However, of relevance in the present context is that NPM, despite its increased use in organizations, has been shown to lead to increases in workload and job-strain (e.g., Korunka et al., 2003). Hence, many administrative organizations are currently struggling to maintain sufficient efficiency in their task handling. Inefficient public authority decision making is reflected, for example, in clients' dissatisfaction with the service they receive. Statistics from the Swedish Parliamentary Ombudsmen (JO), which oversees public authorities' compliance with laws and regulations, show an increase in complaints over a 10-year period (2008/09-2017/18). For instance, from July 2015 to a year later, the increase was 9.3 percent (Justitieombudsmannen -JO, 2016).

Administrative officers adapt to stressful work situations (e.g., high workloads) through various behavioral or cognitive coping strategies and practices, with respect to client-worker interactions and/or inter-organizational interactions. Examples include rule bending, client-oriented cynicism and detachment, seeking social support or cognitive restructuring, and cynicism towards work. Such coping strategies are normal responses when individuals try to perform prescribed duties under high

workloads (Tummers et al., 2015), but may result in deficient work planning and inferior decision quality.

In general, efficient work planning and satisfactory decision quality contribute to the successful handling of decision tasks in public authorities. To improve the quality of such processes, the gathering and use of decision-relevant information from reliable sources should be systematic. Given the above description of the administrators' work circumstances and the unique inside perspective of the administrators on their work situation, it is important to explore barriers of administrators' decision quality. Assuming that work planning can be seen as a prerequisite for achieving good administrative decisions, we therefore investigated what participants from Sweden's Tax Agency, Social Insurance Agency, and Police Authority, perceived as barriers to efficient work planning and maximum decision quality in their daily decision tasks. Relevant decisions were those concerning public authority clients: for example, decisions on tax returns, granting sickness benefits, or summoning plaintiffs for interrogation.

Literature review

Debate on rationality

Definitions of what constitutes a good decision have varied over time and across different contexts. Early decision theory adopted a rational/normative economic standpoint of decision quality "predicated on notions of consistence, not of substance" (Shafir & LeBoeuf, 2002,

p. 492), that is, an approach which uses a more or less context-free approach to the study of good decisions with respect to how humans choose the decision alternative that maximizes long-term expected value. Simon (1956), critiquing such a more context-free notion of rationality commonly used in economic theory, concluded that human rationality is dependent on features (including limitations) of human cognition and of the perceived environment. Moreover, Simon noted that humans often attempt to accomplish many goals at the same time and that they tend to “*satisfice*” rather than *optimize* in their decision making, at least partly because time is a limited resource.

Later authors have supported and expanded Simon’s argument about bounded (limited) rationality (see Fiori, 2008; March, 1997; Nutt, 1984; Shafir, 2007; Simon, 1978). For example, March (1997) provided an overview of decision making in organizations with respect to how limitations in human’s cognitive abilities affect people’s abilities to handle probabilities and risks. He also characterized human organizational decision making as influenced by decision makers’ tendency to follow rules, including cultural conventions. Moreover, Koopman and Pool (1991) and Nutt (1984) described the effects of different types of organizations on human organizational decision making.

Planning and decision quality

As noted above, we argue that planning possibility in general helps to improve the quality of the type of administrative decisions in the contexts we studied. Very little research has investigated work task planning in the specific context of decision making by public service administrators. *Time management planning* is one potentially beneficial strategy. It involves scheduling the tasks to be completed during a certain time period, sequencing tasks, and investing time in each separate task (e.g., Claessens et al., 2007, 2010). According to Claessens et al.’s (2007) review, proper time management behaviors are positively related to perceived control and job satisfaction, and negatively related to stress. However, in public authorities today, organizational decision making appears to be characterized by uneven workloads and sudden interruptions, which make it difficult to execute work task plans as intended. An important alternative strategy is *contingent planning*, whereby possible interruptions and other disturbances are taken into account, with alternative action paths formulated in advance. Parke et al. (2018) found both time management planning and contingent planning to be positively related to employees’ daily work engagement and performance. In the absence of interruptions, the former strategy was more effective (Parke et al.,

2018). It should be noted, however, that both types of planning demand time and knowledge.

With regard to *decision quality* as such, researchers have suggested additional quality criteria: for example, that people should regard the decision as correct irrespective of who made it, and that the decision maker should remain satisfied with the decision (Milkman et al., 2009). The classical tradition, briefly described above, has been criticized as limited when used in real-life situations (e.g., Loewenstein, 2001; Van de Luitgaarden, 2009); therefore, later developments have attended to broader aspects of the decision-making process and context when defining decision quality (e.g., Keys & Schwartz, 2007). This is the approach taken in the present study.

For example, in the area of consumer decision making, Bettman et al. (1998) mentioned four goals for high quality decision making, “(a) maximizing the accuracy of the choice, (b) minimizing the cognitive effort required to make the choice, (c) minimizing the experience of negative emotions when making the choice, and (d) maximizing the ease of justifying the decision” (p. 193). We would argue that these goals are likely to be of relevance also in other decision contexts. The last of the four goals (i.e., d) was called *accountability* by Lerner and Tetlock (1999). This goal is clearly important in the context of decision making for other people, as found by for example, Allwood and Salo (2014) in a study of how administrative officers define decision quality and decision efficiency.

In addition, various features of the decision process (apart from the decision as such) may influence different aspects of the decision outcome and thereby its experienced quality. For example, a study of strategic decision making in large organizations (both state and private) showed that advice seeking or conflicts with other persons during the decision process may affect how easy the chosen alternative can be implemented (Allwood & Hedelin, 2005). Keys and Schwartz (2007) described this phenomenon in terms of features of the decision process that *leak into* the outcome and they also argued that how the outcome of the decision is experienced by others should be seen as part of its quality. If awareness is increased about how different aspects of information heeded in the decision process are likely to influence later consequences of the decision, undesired consequences of such leakage could be minimized. Keys and Schwartz (2007) called such attempts *leak plugging*. Given that the decisions of the administrative officers and investigators focused on in the present study occur in social contexts, success in their decision processes can be argued to a large extent to be influenced by correct predictions of the reactions of others and by efficient coordination of participants in the decision process.

In general, good decision processes can be assumed to lead to good decisions and positive outcomes, and, in contrast, poor decision processes can be assumed to be associated with poorer decisions and more negative consequences for the stakeholders involved. In addition, good possibilities for work planning may facilitate systematic and relevant gathering of decision relevant information from reliable sources and a systematic and relevant use of this information in the decision processes and this in turn is likely to help improve the quality of such processes. Given these observations, the present study's exploration of what decision makers in state authorities perceive as barriers preventing good decisions is of importance.

Work preconditions for planning and decision quality

The less control an employee has over their decision processes and tasks, the higher the risk that their opportunities for planning and time management become impaired. In turn, this may reduce task completion rates, increase worry about whether the decision process can be completed promptly and with sufficient quality, and worsen job stress, resulting in poorer decisions for clients (Allwood & Salo, 2014).

According to Berthon et al. (2001) a decision-making context can be described by "the ratio of problem types a manager perceives while performing a specific organizational role" (p. 138). They identified two main dimensions of this construct. The first is *structured* and *unstructured problems* (e.g., Mintzberg et al., 1976). Structured problems have known solutions and consequences, whereas unstructured problems are ambiguous in these respects. The second dimension is *strategic* and *operational problems* (e.g., Cowan, 1991). Strategic problems concern the organization's purpose, goals, direction, alignment with its environment, and its wholeness (long-term efficiency). Operational problems concern action paths, or actions taken toward pre-established objectives (short-term effectiveness). The decision-making contexts investigated in this study are all primarily operational. The present study explores employees' perceptions of planning and decision quality and relates these perceptions to the decision-making context. Among the three authorities investigated, the decision-making context in the Tax Agency is more structured with computer aided decision support, whereas the Social Insurance Agency and the Police Authority can be described as less structured and less predictable regarding the decision processes.

The three organizations also differ in the extent to which task handling is affected by the need to

communicate with others. Such others can include superiors, external actors, and clients. In general, activities at the Tax Agency seem to involve less social interaction with other parties on whom the employee depends to carry out their work processes, in comparison with the other two organizations (Salo & Allwood, 2014). However, interaction with tax specialists may be required. At the Social Insurance Agency, officers are commonly required to communicate with employers, employment agencies, physicians, and clients (e.g., Thorstensson et al., 2008). Police investigators must communicate with prosecutors (e.g., with respect to whether an investigation should be continued), and they also depend on witnesses and suspects turning up for interviews and interrogation.

Making decisions for oneself and others

Administrative decision making differs from individual decision making in that decisions are made for somebody else: usually the client or society (see Allwood and Salo, 2014; Keys & Schwartz, 2007; Salo & Allwood, 2014). This is part of the core definition of the *public authority* concept, at least in Sweden where this research was carried out. The Swedish legislation governing administrative authorities (such as the Tax Agency or the Social Insurance Agency) is the Swedish Administrative Procedure Act. In the *Former Administrative Procedure Act* (ÄFL, 1971:290), the concept of *public authority* is defined as "the exercise of authority to decide for the individual about benefits, rights, obligations, disciplinary punishments or other comparable relationships" (3§, ÄFL, 1971:290, as cited in Hellners & Malmqvist, 2007, the present authors' translation).

Regarding the general requirements for handling matters (i.e., tasks), the Swedish Administrative Procedure Act, sect. 7 (Förvaltningslagen, FL) states:

Each matter to which a person is a party shall be handled as simply, rapidly and economically as is possible without jeopardising legal security. In its handling of matters, the authority shall avail itself of the opportunity of obtaining information from and the views of other authorities, if there is a need to do so. The authority shall aim at expressing itself in an easily understandable way. The authority shall also by other means make matters easy for the people with whom it deals. (7§, FL, 1986:223, English in the original).

These general requirements constitute principles against which the quality of handling decision tasks can be measured.

As regards decision making for others, it is worth distinguishing between contexts where the same type of decisions are repeatedly made and those involving

singular decisions that may not necessarily reoccur. The present study focuses on the first context type, in which long-term planning is often made at a “meta-decisional” level (Koopman & Pool, 1991) to determine how reoccurring decision making processes can be organized to function as effectively as possible. However, the three authorities studied here vary in the extent to which decisions made for others are similar, and thus differ in the feasibility of long-term planning. At the Tax Agency, the variation in tasks may be comparatively smaller, meaning it is possible to plan on a “meta-decisional” level. This is illustrated by the use of computer programs in organizing the flow of tasks and providing easy access to laws and regulations. In contrast, police activities are more varied and less predictable. Variation in the work of Social Insurance Agency officers probably falls somewhere between the respective levels in the other two organizations.

Hypotheses

This paper argues that deficient work planning is likely to contribute to decision quality. For this reason, it explores the barriers to work planning and decision quality. Three hypotheses are posed regarding *barriers to work planning*. The first hypothesis is based on the consideration that human resource planning in public authorities often leaves little scope for urgent or suddenly occurring situations. This is likely to create difficulties (barriers) for work planning (WP). Accordingly, it is expected that suddenly occurring, urgent situations that interfere with planned ongoing duties (workflow disruption) will be reported as a general barrier to work planning in all three investigated organizations (*Hypothesis 1*).

However, this barrier is expected to be especially pertinent in the Police Authority (*Hypothesis 2*), where the work situation may be more unpredictable. For example, the investigative duties performed by criminal investigators (“internal service”) are often interrupted by sudden events, such as arriving arrestees.

The workload in Sweden’s public authorities is high, leaving very little time to plan and organize one’s own work. Accordingly, it is expected that high workload will be reported as a general barrier to work planning in all the investigated organizations. However, the Tax Agency and the Social Insurance Agency are expected to be more affected by this barrier than the Police Authority, due to the large volumes of tasks handled by officers in these organizations (*Hypothesis 3*). In the Tax Agency and Social Insurance Agency, cases are handled using an electronic inbox, in which tasks accumulate chronologically. This forces employees to

complete a specified number of cases from the inbox within a certain time period.

Two hypotheses are formulated regarding *barriers to high decision quality*. In general, high-quality public authority decision making requires sufficient time. Therefore, it is expected that restrictions on the time available to handle decision tasks will be reported as a general barrier to maximum decision quality in all three organizations (*Hypothesis 4*).

Furthermore, public authority decision makers generally depend often on other actors, including those responsible for certain portions of the decision process and those required to provide necessary information. Accordingly, as described above, other actors in the decision process may delay, interfere with, or otherwise aggravate the decision process; the extent to which this occurs may be perceived by employees as a barrier to achieving maximum decision quality. However, this may be expected to occur less at the Tax Agency and thus be less reported, compared to the other two organizations (*Hypothesis 5*).

Method

Participants

In total, 473 employees at three Swedish public authorities participated. All participants were either administrative officers at the Tax Agency and the Social Insurance Agency, or investigators at the Police Authority, and they worked in the southernmost part of Sweden. Specifically: 166 participants were recruited from the Tax Agency (125 women, 41 men; mean age = 48.3 years, SD = 11.4); 104 from the Social Insurance Agency (90 women, 13 men, one participant did not report gender; mean age = 46.6 years, SD = 10.6); and 203 from the Police Authority (68 women, 135 men; mean age = 50.3 years, SD = 8.8).

Materials

This study reports on responses to two questions from a larger survey questionnaire completed by the participants. The full questionnaire was part of a larger research project on decision making in the context of Swedish administrative work, and covered specific work situation characteristics, decision making style, and the respondents’ self-esteem, life satisfaction, and stress. The two questions reported in this study were as follows: (1) “Write down, in order of importance, the three elements of your work that create difficulties for you in planning your work”; and (2) “Describe the three main barriers to you achieving maximum decision quality in the different decision tasks you handle.” Both

questions were answered in an open-ended format. Only the first reported item for each question was used in the analyses. This is because later items tended to be sparser and often repeated the first reported item.

Procedure

The survey questionnaires were distributed in the three authorities in somewhat different ways. For the Tax Agency, key-persons in the organization distributed the questionnaires to participants. Because questionnaire distribution was handled internally by this organization, the total number of questionnaires distributed was unknown, so the response rate cannot be calculated.

The Social insurance agency provided the researchers with a mailing list of employees who had volunteered to participate in the project. The 119 employees who indicated their willingness to participate were provided with project information, the questionnaire, and a return-envelope. Of these 119 employees, 103 completed the questionnaire. At both the Tax Agency and the Social Insurance Agency participants had one week to complete the questionnaire and return it by post to the researchers.

Finally, for the Police Authority, employees were invited to participate via email, providing a link to the electronic version of the questionnaire. This invitation reached 355 investigators. Two reminders were sent out (no reminders were sent to the other two organizations). The response rate was 53%. No compensation was given to any participants.

Results

Work planning difficulties

First, the answers to the two questions were classified into empirically derived categories. Classification problems were discussed between the authors.

Categories that applied to less than four percent of responses to either question were collated as *Other responses*. The resulting category scheme had 10 categories, including *Other responses*. Inter-judge concordance was 81 percent (both authors coded the entire material in parallel using the resulting scheme with 10 categories). Discrepancies between the authors' classifications were discussed and solved. Table 1 shows the categories and examples of answers in each category.

Table 2 shows the frequencies of answers pertaining to each *barriers to work planning* category, aggregated across all three organizations and for each organization separately. Table 2 also shows the frequency of each category as a percentage of all the responses, including missing answers. Two categories accounted for over 50% of the aggregated answers. *Disruption of workflow*

(37.6%) was the largest category, followed by *Workload* (13.1%). The other categories accounting for more than four percent of responses were: *Uncertainty and control* (11.8%), *Superiors in control of the process* (7.0%), *The client* (5.1%), and *Limited time* (4.2%). The category *Other responses* accounted for 6.6% of responses. Examples of the contents of answers in this category are shown at the bottom of Table 1.

Table 2 reveals differences between the three organizations regarding which categories were most frequently reported. For the Tax Agency, *Uncertainty and control* (21.7%) was the largest category, followed by *Disruption of workflow* (18.7%) and *Workload* (11.4%). For the Social Insurance Agency, *Disruption of workflow* (33.7%) was the largest category, followed by *Workload* (18.3%) and *Superiors in control of the process* (17.3%). It is also worth mentioning that *Uncertainty and control* (10.6%) was a significant category in this organization. For the Police Authority, *Disruption of workflow* (55.2%) and *Workload* (11.8%) were the two largest categories.

Barriers to high decision quality

The 10 categories were also applied to analyze decision quality. Table 3 shows the frequency of each category as a percentage all the responses, including missing answers. As shown in Table 3, aggregated across all three organizations, the largest categories for responses on *barriers to decision making* were *Limited time* (15.9%), *Other responses* (14.0%), and *Quality of task documentation* (12.1%). Other categories accounting for more than four percent of responses were *Other people involved in the decision task (excluding clients)* (11.6%), *Workload* (11.0%), *Disruption of workflow* (5.1%), *Lack of instruction, education, or experience* (4.7%), and *The client* (4.2%).

Looking at the specific organizations, *Limited time* (23.5%) was the largest category for the Tax Agency, followed by *Other responses* (15.7%), and *Lack of instruction, education, or experience* (10.2%). For the Social Insurance Agency, *Workload* (26.9%) was the largest category, *Limited time* (17.3%) the second largest, *Quality of task documentation* (16.3%) third, and *Other people involved in the decision task (excluding clients)* (13.5%) the fourth largest category. For the Police Authority, *Quality of task documentation* (15.8%), *Other people involved in the decision task (excluding clients)*, and *Other responses* (14.8%, each), and *Limited time* (8.9%) were the largest categories.

Discussion

This study investigated two important types of barriers encountered in handling decision tasks in three Swedish

Table 1. Code categories and example responses. P: “Work elements reported to create the greatest difficulties in planning work.” Q: “Main reported barriers to achieving maximum decision quality in the handling of decision tasks.”.

Category	Examples
Limited time	P: Time frames; Lack of time; This should be done within 6 days turnaround Q: Timing, the employer sets deadlines that in many cases are difficult to achieve without compromising on quality; Time, the annual tax assessments must get done during the tax period
Disruption of workflow	P: New issues to be prioritized means that old cases pile up
Superiors in control of the process	P: Project driven from the top; Changed decisions from higher management level, which of course directly affect my planning Q: Top control; Chief investigators who do not dare to take decisions; Prosecutor's charge time limit
Workload	P: Number of cases received Q: Too many cases in your inbox; Production figures decided by the authority; High number of cases
Uncertainty and control	P: Difficult to judge how long the case takes; Event-driven, never know from one day to another what will happen
Quality of task documentation	Q: Bad/incorrect data; Good first measures taken by patrol in place; Poor reporting on the ground
The client	P: Dependent on the clients' responses and response time; The taxpayer does not submit the requested documents; People do not turn up for questioning Q: Questions are not answered by the other party; The taxpayer does not submit accurate and sufficiently detailed answers to inquiries
Lack of instruction, education, or experience	Q: Too little opportunity to practice writing decisions – i.e., too few large or severe cases; Education! Given on too few occasions, in too few places, and with poor educational level; My own lack of knowledge [new employee]
Other people involved in the decision task (excluding clients)	P: Questions to another department within the Agency; Dependent on other colleagues' work; Work is constantly dependent on “co-actors,” implying changed meeting times, change of priorities, get those involved to pull their act together Q: That we are not able to access any information from other agencies; Too many people are inside who do things with the decision tasks; It usually takes a long time before we get response from physicians
Other responses	Subcategories with frequencies below 4% for both questions, including the following: -No problems -Organizational rules and routines -Don't know -Self -Computers and information systems -Reorganization -Other idiosyncratic answers

Table 2. Frequencies and percentages of the work elements reported to create the greatest difficulties in planning work.

Response category	All		Tax Agency		Social Insurance Agency		Police Authority	
	Frequency	%	Frequency	%	Frequency	%	Frequency	%
Disruption of workflow	178	37.6	31	18.7	35	33.7	112	55.2
Workload	62	13.1	19	11.4	19	18.3	24	11.8
Uncertainty and control	56	11.8	36	21.7	11	10.6	9	4.4
Superiors in control of the process	33	7.0	9	5.4	18	17.3	6	3.0
The client	24	5.1	11	6.6	4	3.8	9	4.4
Limited time	20	4.2	9	5.4	2	1.9	9	4.4
Other people involved in the decision task (excluding clients)	14	3.0	3	1.8	6	5.8	5	2.5
Quality of task documentation	4	0.8	1	0.6	1	1.0	1	0.5
Lack of instruction, education, or experience	3	0.6	4	2.4	0	0	0	0
Other responses	31	6.6	15	9.0	7	6.7	9	4.4
Sum	425	88.9	138	83.1	103	99	184	90.6
Missing	48	10.1	28	16.9	1	1	19	9.4
Total	473	100	166	100	104	100	203	100

See Table 1 for descriptive examples.

public authorities. All three organizations have, at least partly, been reformed according to the principles of NPM. The two types of barriers were: (1) work characteristics that create work planning difficulties; and (2) barriers to achieving maximum decision quality in different decision tasks. For brevity, the category *Other responses*, which included a number of subcategories and other idiosyncratic answers accounting for less than four percent of responses), is not discussed below.

Work planning

Identifying barriers to officers planning their work is important for many reasons, such as promoting work efficiency and thereby increasing decision quality. Furthermore, decreasing the number and extent of barriers is important to decrease employees' experienced stress. Prior research has found stress to be at least partly caused by unpredictability and lack of control over one's

Table 3. Frequencies and percentages of the main reported barriers to achieving maximum decision quality in the handling of decision tasks.

Response Category	All		Tax Agency		Social Insurance Agency		Police Authority	
	Frequency	%	Frequency	%	Frequency	%	Frequency	%
Limited time	75	15.9	39	23.5	18	17.3	18	8.9
Quality of task documentation	57	12.1	8	4.8	17	16.3	32	15.8
Other people involved in the decision task(excluding clients)	55	11.6	11	6.6	14	13.5	30	14.8
Workload	52	11	7	4.2	28	26.9	17	8.4
Disruption of workflow	24	5.1	4	2.4	7	6.7	13	6.4
Lack of instruction, education, or experience	22	4.7	17	10.2	0	0	5	2.5
The client	20	4.2	13	7.8	0	0	7	3.4
Superiors in control of the process	17	3.6	3	1.8	6	5.8	8	3.9
Uncertainty and control	4	0.8	3	1.8	1	1.0	0	0
Other responses	66	14.0	26	15.7	10	9.6	30	14.8
Sum	392	82.9	131	78.9	101	97.1	160	78.8
Missing	81	17.1	35	21.1	3	2.9	43	21.2
Total	473	100	166	100	104	100	203	100

See Table 1 for descriptive examples.

work situation (Karasek, 1979; Koolhaas et al., 2011; Ursin & Eriksen, 2010).

The results showed that, aggregated across all three organizations, *Disruption of workflow* was the most commonly reported category. This type of barrier was more common in the Police Authority and the Social Insurance Agency than in the Tax Agency. One concrete example of workflow disruption in the first case is the handling of sudden arrests, which draws attention away from ongoing work duties. This finding partly reflects the difficulty of predicting daily workflow in the Police Authority and the Social Insurance Agency. From time to time, such interruptions suddenly increase the workload of individual officers and are, presumably, an important contributor to stress in these organizations. Although such situations can be generally expected to occur during specific time periods, it is not known exactly when they will occur. When they do, officers may be distracted, potentially delaying the completion of tasks that they consider more important at that time. These results support Hypotheses 1 and 2. Though responses coded into this category were not as common in the Tax Agency, they nonetheless appeared quite frequently in the participants' responses (19%). Despite this organization's officers also handling a large volume of tasks, it can be assumed that their workflow is more predictable than in the other two organizations. This facilitates adjusting staff size to fit the demands of periodically reoccurring work, for instance, in processing annual tax returns.

Workload was the second largest response category aggregated across all three organizations, and was reported frequently in each of them. It was regarded as the second most important barrier by respondents in the Social Insurance Agency and the Police Authority, and as the third most important for Tax Agency officers. These results support Hypotheses 3. Workload is

evidently a source of stress and distraction, and may cause delays in tasks that are generally as the main duty. This is particularly problematic during periods in which too little time is available. In both the Tax Agency and the Social Insurance Agency, exceeding the prescribed handling time for a task causes the number of outstanding tasks in the inbox to become overwhelming. In the Police Authority, the task handling process is often longer and some cases are closed due to lack of evidence.

The third most frequently reported barrier in the aggregated responses was *Uncertainty and control* (see Tables 1 and 2). This category was more frequently reported in the Tax Agency than in the Police Authority, presumably because work in the former organization is often described as more predictable. One speculative explanation for these results is that uncertainty is implicitly embedded as a core (and thus expected) characteristic of police work. This does not seem to be the case in the Tax Agency. This category was the fourth most reported in the Social Insurance Agency.

Superiors in control of the process was the fourth most reported category in the aggregated responses, but only commonly encountered for the Social Insurance Agency. For officers in this organization, being asked for internal information or summoned to meetings at short notice may sometimes interrupt the task handling process. Finally, it should be noted that *Limited time* was not mentioned frequently as a hindrance to work planning in any of the three organizations.

Decision quality

Next to be considered are the main reported barriers to achieving maximum decision quality in handling decision tasks. In contrast to the barriers to work planning, *Limited time* was the most commonly reported barrier in the aggregated responses; it was also the most commonly

reported category for the Tax Agency and the second largest category for Social Insurance Agency officers. In these two organizations, the number of tasks for each handling officer is often larger than in the Police Authority (for which *Limited time* was less significant); handling times are also somewhat shorter, which makes smooth processing an important factor for decision quality. These results partly support Hypothesis 4, which predicted that restrictions in the time available for handling decision tasks would be commonly reported in all three organizations.

Quality of task documentation was reported second-most-often in the aggregated responses, and was the largest category for the Police Authority. In this organization, effective preparatory work is crucial to ensure probative value, and hence essential to persuade the prosecutor to accept a case. This problem is discussed further below.

Other people involved in the decision task (excluding clients), was the third most frequently reported category in the aggregated responses, and was the second largest category for Police Authority participants. For investigators, the prosecutor is part of the task handling process and their decisions are crucial for the continuation of a case. For example, in exploratory interviews with key personnel conducted in preparation for this study, some participants noted that investigators may disagree with a prosecutor's decision to drop a case. This category was also reported in the other organizations, but to a lesser degree, probably because other persons are more rarely in a position to interrupt or take charge over individual task handling processes. Instead, other persons may sometimes *delay* a process: for instance, a taxation expert who does not promptly answer a question from the Tax Agency. Hypothesis 5 finds support in the Police Authority and the Social Insurance Agency, in which other persons were more often reported as a hindrance.

Workload was the fourth largest category overall, though this was mostly due to responses from participants of the Social Insurance Agency, for which this category was the largest. Prior research reported indications that Social Insurance Agency officers experience a high workload, as indicated by high levels of stress and burnout (Perski et al., 2002).

Lack of instruction, education, or experience, and *The client* were the second and third most important categories for the Tax Agency. With tax laws and regulations changing often, employees seem to experience feeling insufficiently equipped for some work tasks. Furthermore, the quality of the information submitted by tax payers (the clients) is important for the quality of the ensuing task's handling.

Limitations

The present study has several possible limitations. Because the Tax Agency performed the invitation process, this could have introduced bias into the sample's representativeness, potentially affecting the results. However, since the participating authorities have good reasons to be interested in the study's results, it is unlikely they would have engineered an unrepresentative sample. Since participation was voluntary, there is a risk of self-selection in the sample, which was not controlled. A further possible limitation is the method used for categorizing and quantifying the respondents' answers to open-ended survey questions; in this regard, construct validity is particularly open to question. This limitation was partly controlled by checking inter-judge coherence during the categorization process. However, this methodological approach and its related weaknesses are standard features of studies of this kind.

Conclusion

This study contributes to the literature by presenting employees' perspectives on the barriers to work planning and decision quality. *Disruption of workflow* was found to pose the greatest difficulties for work planning, followed by *Workload*, and *Uncertainty and control*. In public authorities, task handling and decision making are often performed under tight time restrictions, and officers must often handle large numbers of tasks. Such work situations leave little room for additional or disparate work tasks, or for more unique, specific types of tasks requiring a long time or extensive effort to complete.

With respect to decision quality, *Limited time* was regarded as the main barrier, followed by *Quality of task documentation*, and *Other people involved in the decision task (excluding clients)*. Achieving an acceptable level of decision quality usually requires sufficient preparation of cases and the availability of sufficient time, for example, to allow focus on a specific task. When the available time is limited, it is important for case management to flow effectively, rather than stopping at a particular point in the process. The results also revealed important differences between organizations regarding which difficulties most inhibit work planning.

To our knowledge, administrative officers' perceptions about barriers to decision quality in their daily work have previously been assessed only to a very limited extent. As such, our results contribute to highlight administrative decision-making in practice from an inside perspective.

There is much research evidence linking workplace well-being to the possibility of sufficiently planning work and to achieving satisfactory decision quality. For example, Allwood & Salo (2014) found that insufficient time for case handling, restrictions on work planning, dependence on other actors, and unclear work goals were all related to higher degrees of perceived stress and poorer sleep (c.f., Ganster & Schaubroeck, 1991). This study's findings point to important areas for organizational improvement in the provision of sufficient resources for work planning and decision quality, not only for the studied organizations in general but also for specific work areas in each of them. As a first step, organizations should provide resources, such as increased staffing, during periods of increased workloads, urgent situations, and when disparate or unexpected types of work are added to ordinary tasks. A common excuse for not doing this is that such events cannot be predicted, making it economically indefensible to maintain reserve staffing for such "infrequent" situations. However, reports from participants in this study suggest that such events are recurring, or periodic, and often related to specific routine tasks; as such, they are fairly predictable and quite possible to prevent. Mullainathan and Shafir (2014) provide a concrete example of a successful approach to introducing slack in the organization.

Another way to unburden individual case handlers or decision makers during turbulent situations is to design a case handling system not solely based on specific individual officers. One possible solution is team work, which has been found to be more resilient to task interruptions (compared to individual work) in cases of complex, dynamic, command-control environments (e.g., Tremblay et al., 2012). A more team-based case handling system, in which single cases are partly handled by several officers to better distribute the workload, is an unorthodox but interesting model for improving case handling during situations of work overload.

Similar types of arguments apply to the prediction and prevention of barriers to achieving good decision quality. Additional resources (if available) or new ways of organizing the work can be used to decrease time pressure during the decision process. Regarding other factors, actors within and outside the organization may delay case handling, and the quality of the investigation material on which officers rely for their decisions may be lacking in quality. To some extent, such factors can be addressed through a clearer regulatory framework, by evaluating the case handling processes in accordance with applicable regulations, and through better feedback to, and among, the players concerned.

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