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ARTICLE



False Reporting in the Norwegian Police: Analyzing Counter-productive Elements in Performance Management Systems

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Despite the growing body of work exploring the weaknesses of police performance systems and the displacement of their goals, less attention has been given to why police officers resist and circumvent by false reporting. Whether police report honestly on their activities is a matter of considerable significance given the role that police have in a broadly democratic society, and the overall question is whether the false reporting undermines the integrity of the police or if it is a collective coping strategy that safeguards the police ethos? This survey reveals that 25% of respondents (n = 2248) had manipulated the numbers at least once in the previous year. To identify why they did so, the variables selected for analysis are those determining their view of the Management by Objective (MBO) system, how far they have participated in the MBO process and how often they are unable to assist a member of the public. Our results show that men are more likely to manipulate the numbers than women and non-leaders are more likely to do so than leaders. Respondents were more likely to submit false reports if they had not participated in the MBO process, were not motivated by MBO goals, believed the MBO indicators misdirected their focus

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and frequently felt that they were forced to reject members of the public they would like to help. Our findings further show that public servants can be corrupted, though they do not “bring” vices to work with them, but rather acquire vices through what is required of them.

Keywords: False crime reporting, management by objective, new public management, Norwegian police, professionalism

Introduction

While Dirty Harry is the old figure typifying how legal safeguards become obstacles to good police work,¹ research has shown that police officers increasingly struggle with pressure from their organizational structure.² In this survey of the Norwegian police we explore how often they falsify the numbers recorded in their Management by Objective (MBO) system, and our results reveal that such manipulation is common. 25% of respondents ($n = 2248$) had manipulated the numbers at least once in the previous year. To analyze why they do this, we examined the degree to which police officers' manipulation of reports correlates with their motivation to achieve the goals set by managers, how fully they have participated in the MBO process, and how often they have to turn away people they would have liked to help. Research has shown that if employees experience MBO as controlling, it can have a negative effect on motivation.³ Peter Drucker believed that goal management had to be made helpful to those working on the front lines, to avoid its having negative consequences.⁴ Based on this suggestion, our thesis is that employees are more motivated by MBO if they consider it an effective way of measuring how good police work is and if they believe the MBO system promotes learning. If, on the other hand, they see it as primarily a tool to control employees and believe that the measurements it involves are an inaccurate way of identifying good police work, they will be less motivated and perhaps more likely

to false report. Our contribution to the field is therefore to show that the reasons police officers cheat by manipulating crime statistics are more complex than just pressure from the performance management culture, as argued by John Eterno, Arvind Verma, and Eli Silverman.⁵ In the discussion of our findings, we point out that the officers' perceptions of coping with the performance management system is related to contextual perceptions of the police role, which might legitimate the falsification of crime reporting.

We therefore analyze how massaging the numbers may be a coping strategy, especially for frontline officers, who are least involved in the design of goal management indicators and closest to the public, and who are forced to reject citizens' requests for help, although they would like to respond to them. We thus take forward the discussion of how the way in which MBO systems are put into practice (in the organizations where goals have to be translated into measurement indicators and decisions made about the degree to which these indicators reflect important tasks) can lead to the falsification of figures, thus producing an incomplete and biased picture of police statistics and crime.

To clarify the contextual aspects informing the discussion of the findings, we will first set out what our research contributes vis à vis previous research on how police relate to performance management systems and new forms of management and leadership, both internationally and in Norway specifically. The emphasis is

on how MBO systems are shaping the view on what is valuable in public police work, creating tensions and resistance among the ground-level officers in the organization. We will then describe our methods, before presenting the results and analysis,

indicating the proxy variables for police manipulating the MBO system. The article concludes with a discussion of how the findings contribute to debates about the unintended consequences of MBO systems.

Previous Research and Theoretical Approaches

Peter Drucker developed the concept of management by objectives and used the term to mean the measurement of work against stated objectives.⁶ Goal setting was intended to improve performance, and important elements in it were learning, personal development, rewards, and regular feedback to the employee. Thus MBO is essentially a learning theory: decision makers will learn from information about performance, make better-informed decisions, and thus improve their performance.⁷ As we will show, this is also the official objective for the Norwegian MBO system,⁸ implemented by the Norwegian Government Agency for Financial Management in the public sector.⁹ However, many MBO systems have been implemented without consideration of the factors that will enable learning to occur. Performance regimes have failed to set up meeting places or learning forums for the consideration of performance data, and have ignored the role of culture and the logic of appropriateness in learning.¹⁰ This also applies to the police, where the development of performance indicators often results in greater centralization of the organization, with a top-down logic and greater control from above, rather than the promotion of collective learning and decentralization.¹¹ This situation must be seen in relation to the

fact that many police forces are still narrowly focused on reducing the number of serious crimes reported, clearance rates, response times, and enforcement productivity measures.¹² The association of standardized performance indicators with rigidly centralized policing is one of the negative consequences of performance measurement and management that has been identified. Other drawbacks are that officers become overly focused on measurable activities, that performance management encourages a culture of cynicism in the police, and that the pressure to demonstrate that performance indicators are being achieved can lead to “juggling” practices.¹³ These consequences of performance measurement and management are connected to the major shift in police core tasks towards law and order, which coincided with the advent of New Public Management (NPM).¹⁴ The NPM reforms increased the emphasis on police tasks that can be counted, at the expense of providing a police service, work on minor order problems and being a presence in the local community.¹⁵ As in England, the NPM logic in Norway has meant that the part of the police role that is concerned with the more diffuse, service-oriented law enforcement tasks is threatened when officers’ crime-fighting mission is considered paramount.¹⁶

So then, although several studies of the effects of MBO systems have shown that targets can enhance performance by improving people's focus and motivation, research has also revealed the dark side of goal setting: high performance goals can be linked to unethical behavior.¹⁷ The MBO system may emphasize learning or focus on small tasks for which individuals can be held accountable, thus giving them limited professional autonomy. Output tells us little or nothing about the quality of work done and concentrating on achieving output goals can even reduce professionalism or quality.¹⁸ The fact that unintended unethical consequences may result from target-led governance has thus become well-known in police research literature.¹⁹ However, there are few empirical studies approaching the prevalence of false reporting, as well as analysis of why it is done, and our article is therefore filling a research gap.

Eterno, Verma, and Silverman's 2016 study is one of the few examining police falsification of crime reporting. Of the 4,069 retired New York City police officers contacted, 1,962 participated in the study (48%). Respondents were asked to use a scale from 1 to 10 to indicate the pressure patrol personnel were under to fix results reported in the MBO system. The authors find that a major explanation for the falsification of crime statistics by these officers was management pressure to manipulate the performance management system. Such pressure and the performance management system Compstat therefore emerge as key drivers of the falsification of crime reports.²⁰ Eterno, Verma, and Silverman argue that it is the organization that creates

the problem of coping with pressure, rather than individuals' inadequate behavior or lack of professional integrity. The study indicates that officers manipulated crime reports most when the performance management culture was at its apex.²¹ The study supplied eagerly anticipated findings on an increasingly important topic. However, its retrospective approach and the use of a scale from 1 to 10 might have been difficult for respondents, especially when they had to think back to incidents that had taken place several years previously. In contrast to this survey, our study provides information about the prevalence of false reporting today, including how often numbers are manipulated, and provides nuanced insights into how top-down MBO systems are perceived by Norwegian police officers and the impact MBO has on them.

In view of the fact that goal management often reduces an organization's complex work to measurable tasks,²² our intention is to explore how MBO is experienced by employees in a particular structural and cultural context, and to consider how this can help to explain why Norwegian police officers manipulate numbers. Drawing on the findings of Elizabeth Reuss-Ianni and Francis Iannis in their 1993 study of dissonance between management objectives and patrol officers' views on how managerial should be evaluated, we will explore how far this is reflected in the survey. Previous research has made clear that "management cops" and "street cops" belong to different subcultures within the police, and we will provide findings that show whether differences between management objectives and

practitioners' views of good police work can explain false reporting.²³

To explain why police cheat and manipulate crime reports, we also consider aspects of the professional ethos of the police, including how effectiveness is defined and behavior is evaluated.²⁴ A central point is that performance management systems always signal what sort of behaviors are valued and how employees are perceived.²⁵ Inspired by the study of Tom Cockcroft and Iain Beattie,²⁶ we investigate if the proxy variables for police manipulating numbers are resistance to the way measurement indicators have been made part of the MBO system, and the degree to which a significant part of the police role is being neglected, since MBO does not include tasks that cannot be counted.²⁷ Important indicators for this investigation will be the extent of police officers' participation in the process, and to what extent they feel they do not have to reject citizens that they would like to help.

Our study, then, contributes to the discussion of whether the effectiveness of high-performance work systems is "universal" or "contingent" upon a particular context and whether it would be equally effective in all contexts, which is a question that has long been discussed.²⁸ Because human action is related to both organizational and external factors that shape conditions for action and social identity,²⁹ we will now look more closely at the context in which the MBO system was introduced into the Norwegian police.

MBO in the Context of the Norwegian Police and Hypothesis

Since we assume that police style and frequency of false reporting is related

to contextual aspects, we will introduce how the MBO system is implemented in the Norwegian police organization. New Public Management (NPM) was introduced into the police in the 1990s, making the service responsible for increases or decreases in crime statistics.³⁰ The main purpose of the Norwegian NPM reforms was to increase cost effectiveness; other aspects of management were given less priority.³¹ Centralization, specialization, goal management, and a greater focus on crime fighting and emergency preparedness as the core mission have been the central aspects of reform efforts within the Norwegian police force, both in Reform 2000 and even more in the ongoing reform, which started in 2016. The NPM reforms have led to new forms of management and leadership: management techniques from the private sector have penetrated deep into professional public sector organizations.³²

MBO is part of a performance management system that is based on measuring results, i.e. the outcomes produced.³³ It involves a continuous process of identifying, measuring, and developing performance and aligning it with the strategic goals of the organization. The declared aim of the Norwegian Government Agency for Financial Management (SSØ) was to set goals, measure results, compare these two, and use the information thus gained to direct and control, motivate learning, and develop knowledge, in order to improve the organization.³⁴ Because information about results is supposed to provide a basis for learning and improvement, a basic prerequisite for success is a management that maintains a dialogue both with

the authorities above it and with employees. Management's central role in the public sector's MBO process is made clear in the following quote from the guidelines:

In management's dialogue with the superior authority, it is management's responsibility to convey the company's views on strategy, management parameters, and level of ambition. After the framework has been determined through budget processing and the allocation letter, it is also management's responsibility to organize planning of specific activities and measures, implementation of what is planned, assessment of results, and decisions on any improvement measures. Management must also ensure that employees are actively involved in the management processes. Such participation helps obtain relevant information, provides a better understanding of and commitment to what is to be achieved and contributes to the interpretation and learning of achieved results.³⁵

This means that Norwegian MBO is supposed to function simultaneously as a control system and a learning system; it is based on the central idea that employees are motivated by job satisfaction and the desire to carry out tasks through active participation. The emphasis on job satisfaction and participation comes from a culture and work tradition known as "the Nordic model." This model is underpinned by a tripartite structure made up of employers' associations, trade unions, and state representatives, which is particularly important for the public police.³⁶ The Nordic model emphasizes employees' participation in workplace development and their autonomy at work, at both national and organizational levels. Dialogue between managers and employees is a social mechanism that connects actors to each other and helps

create a basis for joint development and action.³⁷ In this regard it is appropriate to ask whether the effectiveness of high-performance work systems is "universal" and equally effective in all contexts.³⁸

Participation will also ensure that police officers' experience and knowledge derived from practice and citizen contact will be of importance when prioritizing goals. However, as previously described, participation is not enough. The information registered into the MBO system also has to be translated into quantified measures and numbers, which limits what is made visible as important for management. To understand the police officers view of MBO, the diverse overarching principles governing the role of the police in society and their interaction with the community have to be considered. Historically, different logics and cultures have been dominant in the Norwegian police service at different times.³⁹ In the 1970s, a professional logic that had human beings and their values at its center emerged as hegemonic and was institutionalized under the term "proximity policing." Police work was driven by events and shaped by the public's needs, rather than determined by management strategies and analyses.

Since police management still asserts that community policing is the overarching strategy,⁴⁰ while at the same time demanding measurable results in fighting crime, tensions in the organization regarding what is perceived as good police work are to be expected. A previous survey on managing risks and stress in the police indicated that having to turn away citizens perceived as being in need is regarded by the Norwegian police as a greater burden

than threats or violence.⁴¹ This finding supports the view that having an inner motivation to help the public and be a service organization may still be regarded as the right approach among a high proportion of police officers, and that this may conflict with the requirement to achieve performance indicators. A Norwegian study has shown that a shift towards the NPM logic in government has changed the police knowledge base and affects perceptions of normative good practice. This study attaches great importance to the substantial evidence that exists to suggest that this shift creates resistance among a high proportion of police officers, particularly those not seeing themselves as thief-takers.⁴² Since this logic leads police management to consider effects that can be identified in the goal measurement system as the legitimate knowledge base, a line is drawn between such effects and more discretionary professional work by front line officers, lessening its legitimacy.⁴³ Previous studies also indicate that police officers' commitment and their compliance with rules increase if they perceive there to be organizational justice.⁴⁴ In this context we therefore assume that motivation to achieve the goals of MBO will decrease when the citizen-focused police approach that is fundamental to a service-based policing model is more difficult to practice.

The main hypothesis in this article is therefore that there will be a relation between officers' view of the MBO system, how they perceive and cope with it, and their notion of what is good and worthwhile police work. The MBO systems are emphasizing quantified values that differ from police professionalism highlighting trust, dialogue, and communication as tools for social control. This being so, we take note of theories arguing that motivation to achieve the goals of MBO will decrease when the citizen-focused approach that is fundamental to a service-based policing model becomes more difficult to practice. The main hypothesis in this article is therefore that there will be a correlation between police officers' manipulation of reports and (a) their motivation to achieve managerial goals, (b) the degree to which they have participated in the MBO process and (c) how often they have to turn away people whom they would have liked to help. Drawing on these results, we will discuss how police officers reconcile what they perceive as important in policing and misconduct in the form of manipulating the numbers that arise from the performance management culture. Micro and macro levels are linked in ways that can help us understand how MBO systems may influence the construction of individual and collective meaning and practice.

Methodology

This study is based on an anonymous electronic survey that was conducted in October 2013. A pilot of the study was sent to five

members of the Norwegian police union (Polities Fellesforbund), five employees from the National Police Directorate and two academics. The

final version was sent to all members of the Norwegian police union, to which just over 97% of officers belong.

The e-mail contained a link to a web survey in Questback, a web-based survey program. It was sent to 8,341 qualified police officers and 2,248 (27%) responded. Although the return rate could have been higher, the sample is of a reasonable size, and analysis has found no indications of systematic bias because of the non-respondents. Its make-up regarding gender, rank, age, percentage of leaders, and geographical spread matches that of the police as a whole. As argued by Colleen Cook, Fred Heath and Russel Thompson,⁴⁵ studies on response rates have found that, in survey research, response

representativeness is more important than the response rate itself, nonetheless, the results should be interpreted with caution, since non-responders may differ from responders in other ways, too.

The survey was described as an attempt to measure the effects of the police reforms inspired by the New Public Management approach. The object of the study was described as being to determine how much change officers were experiencing in the police service and how the performance management system affected this experience. The survey was approved by the Norwegian Centre for Research Data (NSD), which assists researchers on privacy issues and research ethics.

Statistical Method and Analytical Design

We will first show how often the respondents manipulate results in the MBO system. The hypothesis to be explored is that their view of MBO (measured by two statements that will be explained later) could explain the differences in how much officers manipulate the numbers they report. The respondents' position in the system and their perception of it will therefore determine differences in *manipulating* connected with factors such as management responsibility, whether they have participated in their unit's operational plan, and how often they reject the public's requests for help. This is done with cumulative odds ordinal logistic regressions with proportional odds estimated by SPSS version 25 (advanced mode). In order to perform the regression, we used a tutorial from

Laerd Statistics was used.⁴⁶ We tested for multicollinearity, proportional odds, and the fit of the model (Table 1).⁴⁷

Table 1. Frequency of *manipulating* in the MBO system.

Question: Have you ever "embellished" the results that you report in the MBO system, in other words, reported results that are better than they actually are?	N	Percent
No, never	1082	48.7
Yes, once last 12 months	109	4.9
Yes, 2–5 times last 12 months	160	7.2
Yes, 6–10 times last 12 months	45	2.0
Yes, more than 10 times last 12 months	74	3.3
Yes, I systematically embellish	100	4.5
Not relevant	548	24.7
I don't know	105	4.7
Missing	25	

Variables

The *dependent variable* is the frequency of *manipulating* the MBO system. It was measured by the following question:

*Have you ever "embellished" the results that you report in the MBO system, in other words, reported results that are better than they actually are?*⁴⁸

Respondents not answering the question (25) and those selecting "not relevant" (548) or "I don't know" (105) were left out of the regression (a total of 678). "No, never" was coded as five (the reference category), "Yes, once in the last 12 months" was coded as four and so forth, ending with "Yes, I systematically embellish."

There are two *independent nominal variables*: gender and rank.

18.4% (240) of the respondents were female; they were chosen as the reference category (ref) and 81.6% (1065) of the respondents were male.

The respondents were asked if they were leaders with HR (Human Resources) responsibility, leaders without HR responsibility, or not leaders. 53.3% (696) of the respondents were not leaders (ref), 21.8% (284) were leaders without HR responsibility and 24.9% (325) were HR leaders.

The *independent ordinal variables* consist of one question and three statements (one positive, one negative and one factual), the statements are:

1. "I am motivated by achieving MBO goals." 2. "The MBO system directs police priorities to tasks that are easy to measure but less important," and 3. "I have participated in my unit's operational plan." The last statement will from now on also be

reworded as "I have participated in the MBO process," because it is in this arena that the employee has an opportunity to do so. The response options to the statement were: strongly disagree, partly disagree, neither agree nor disagree, partly agree, strongly agree, not relevant, and I don't know. Responses to the last two options, and respondents who did not answer the question (system missing) were left out of the regression. In the case of statement 1, 11 respondents did not answer, 16 answered "not relevant" and 12 said "I do not know," meaning that a total of 39 respondents were left out of the regression. For statement 2, the numbers were 13 (missing), 19 ("not relevant") and 133 ("I don't know")—a total of 165. For statement 3, the equivalent numbers were 20 (missing), 209 ("not relevant") and 39 ("I do not know")—a total of 268.

The question based on the hypothesis was "How often do you have to turn away people asking for help who you would have liked to help (but are unable to help because of lack of resources or because this task is not prioritised)?" The response options were: never, once a month or less, several times a month, about once a week, several times a week, on a daily basis, and several times a day. The question was not answered by 23 respondents, who were left out of the regression.

Overall, 58.1% percent of the sample (1305) were included in the regression and 41.9% (943) were left out because they gave no answer, or said "not relevant" or "I don't know" about one or more variable included in the regression. When compared to all the respondents, females are slightly underrepresented in the regression (18.4% in

Table 2. Comparing sub-sample and overall sample on the dependent variable and nominal variables.

	Sub-sample (included in regression)	Overall sample	Difference
Dependent*			
Manipulated systematically	6.2%	6.4%	-0.2
Manipulated more than 10 times	4.4%	4.7%	-0.3
Manipulated 6–10 times	2.8%	2.9%	-0.1
Manipulated 2–5 times	10.7%	10.2%	0.5
Manipulated once	7.2%	6.9%	0.3
Has not manipulated	68.7%	68.9%	-0.2
Gender			
Female	18.4	22.2%	-3.8
Male	81.6%	77.8%	3.8
Rank			
Non-leader	53.3%	61.3%	-8.0
Leader non-HR	21.8%	19.5%	2.3
HR leader	24.9%	19.1%	5.8

*Have you ever “embellished” the results that you report in the MBO system, in other words, reported results that are better than they actually are?

the sub-sample vs 22.2% in the overall sample). Non-leaders are underrepresented (53.3% in the sub-population vs 61.3% in the overall sample), but there are very slight differences between the sub-sample and the overall sample on the dependent variable (see Table 2 for details).

This gives us the following categories displayed in a crosstab in Table 3 with their answers on the dependent variable.

The analysis conducted in this project has certain limitations. A longitudinal study would for

instance be better able to measure differences over time. We cannot be sure that the respondents who chose to answer the questionnaire are different from those who did not answer the questionnaire, although the groups are similar regarding gender and rank, as well as geographically. Cross sectional studies (such as this one) should not be used to draw causal inferences and there is always a possibility that there are spurious correlations or that respondents have also falsified how often they make false reports.

Results

The results show that manipulating the numbers is common among Norwegian police officers. Police officers were asked how often they had “embellished” the results reported in the MBO system, and had reported results that were better than they really were in the previous twelve months. Less than half of the

respondents had never done it, slightly less than a quarter thought the question was not applicable, and more than a quarter admitted that they had done it at least once in the previous year. The aim was to determine the frequency of manipulation and to connect these data to the extent to which officers were

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Table 3. Crosstab: the dependent variable (manipulating) by the independent variables.

	Have you ever “embellished” the results that you report in the MBO system, in other words reported results that are better than they actually are?					
	No, never	Yes, once in last 12 months	Yes, 2–5 times in last 12 months	Yes, 6–10 times in last 12 months	Yes, more than 10 times in last 12 months	Yes, I systematically embellish
Gender						
Female (299)	78.3%	8.0%	5.7%	2.3%	2.7%	3.0%
Male (1232)	66.3%	6.9%	11.4%	3.0%	5.2%	7.2%
Rank						
Non-leader (891)	62.1%	8.1%	11.8%	3.5%	5.8%	8.8%
Leader, but not HR (320)	74.1%	4.1%	10.6%	3.1%	4.1%	4.1%
HR leader (352)	81.3%	6.8%	5.7%	1.1%	2.6%	2.6%
Motivated by MBO						
Strongly disagree (611)	59.2%	6.5%	11.9%	4.4%	7.0%	10.8%
Partly disagree (321)	68.8%	8.7%	12.8%	1.2%	3.1%	5.3%
Neutral (298)	75.2%	5.4%	8.4%	3.0%	4.7%	3.4%
Partly agree (263)	82.5%	7.6%	5.7%	1.5%	1.5%	1.1%
Strongly agree (56)	87.5%	5.4%	5.4%	0%	0%	1.8%
Reject public						
Never (115)	90.4%	2.6%	5.2%	0%	0.9%	0.9%
once a month or less (232)	78.4%	7.8%	5.6%	0%	4.3%	3.9%
several times a month (198)	73.7%	6.1%	11.6%	1.0%	4.0%	3.5%
about once a week (236)	66.9%	8.9%	10.2%	5.1%	2.5%	6.4%
several times a week (405)	65.4%	6.9%	11.6%	4.2%	5.9%	5.9%
on a daily basis (234)	56.4%	6.8%	14.5%	3.0%	8.1%	11.1%
several times a day (143)	62.9%	7.0%	9.1%	4.9%	4.2%	11.9%
MBO indicators						
misleads focus						
Strongly disagree (52)	80.2%	3.8%	0%	5.8%	5.8%	3.8%
Partly disagree (104)	76.0%	5.8%	12.5%	0%	3.8%	1.9%
Neutral (149)	84.6%	6.0%	3.4%	0.7%	3.4%	2.0%
Partly agree (707)	72.7%	7.2%	11.2%	2.5%	3.0%	3.4%
Strongly agree (491)	55.6%	7.1%	12.0%	4.3%	7.7%	13.2%
Participated in unit’s operational plan						
Strongly disagree (436)	55.5%	7.3%	13.5%	4.4%	6.7%	12.6%
Partly disagree (127)	57.5%	9.4%	15.7%	3.9%	3.9%	9.4%
Neutral (166)	73.5%	7.2%	7.8%	2.4%	5.4%	3.6%
Partly agree (412)	71.8%	7.8%	10.7%	2.2%	3.9%	3.6%
Strongly agree (279)	86.7%	4.7%	3.9%	1.1%	2.5%	1.1%

motivated by the MBO system, how often they had to reject citizens they would have liked to help but could not, and how closely they had been involved in the MBO process.

We ran a cumulative odds ordinal logistic regression with proportional odds to determine the effect of various factors on respondents' saying they had manipulated when reporting in the police management tool system. The variables were gender, rank, being involved in the unit's operational plan, feeling motivated by the MBO system, feeling that MBO indicators misdirect focus, and having to reject the public. All six of these were significant at the 0.01 level. For all variables, one category is marked as the reference category (ref) and the results for the other categories are compared to it (Table 4).

As seen in Table 3, men are over twice more likely than women to be in a higher category (to have manipulated once or more) OR 2.40 (95% CI ⁴⁹1.68 to 3.41). Leaders (both HR and non-HR) had a reduced OR for manipulating compared to non-leaders (HR leaders OR 0.53 [95% CI 0.37–0.75] and non-HR leaders OR 0.57 [95% CI 0.41–0.79]). The ordinal independent variables can be interpreted in the following way: an increase in rejecting the public (expressed in a scale from 0 to 5, see Table 2 for details) was associated with an increase in the odds of manipulating, with an odds ratio of 1.25, 95% CI (1.16 to 1.34). The three statements were measured on a scale from 0 to 4 with the reference category coded as 0 (strongly disagree). On the statement "Motivated by MBO goals," the OR was .77 (.72–.86), which can be interpreted to indicate that the more motivated officers are by the MBO goals, the

less likely they are to manipulate. For the statement "MBO indicators misdirect focus" the OR was 1.37 (95% CI 1.19–1.58). For the statement "have participated in the MBO process" the OR was .79 (95% CI .72–.86) All variables had a $p < 0.001$ ⁵⁰.

According to the models, those least likely to manipulate (once or more) were female (ref) HR leaders (OR .53) who had not rejected the public (ref) and strongly agreed that they were motivated by achieving MBO goals (OR $.077^4 = .35$), who strongly disagreed that the MBO indicators misdirect focus (ref) and strongly agreed that they had participated in their unit's operational plan (OR $0.79^4 = .39$) Their total OR was .07.

Those most likely to manipulate were male (OR 2.40) non-leaders (ref) who several times a day had rejected the public, turning away people they otherwise would have liked to help (OR $1.25^6 = 3.81$), who strongly disagreed that achieving MBO goals was motivating (ref), strongly agreed that the MBO indicators misdirect focus (OR $1.37^4 = 3.52$), and strongly disagreed that they had participated in the MBO process (ref), a total OR of 9.73. When the two groups are compared, male non-leaders, who reject the public several times a day, strongly disagree that achieving MBO goals is motivating, strongly disagree that they have participated in the MBO process, and strongly agree that the MBO indicators misdirect focus, are 139 (9.73/.07) times more likely to manipulate than female HR leaders who strongly agree that achieving MBO goals is motivating, strongly agree that they have participated in the MBO process, strongly disagree

Table 4. Cumulative logistic regression with proportional odds.

	B	SE	Exp (B)	95% Wald CI for EXP (B)	Sig
Threshold dependent variable					
Manipulated systematically	4.345	0.383	77.11	36.44–163.18	<.001
Manipulated more than 10 times	3.703	0.374	40.56	19.48–84.44	<.001
Manipulated 6–10 times	3.404	0.371	30.08	14.53–62.28	<.001
Manipulated 2–5 times	2.583	0.365	13.23	6.47–27.07	<.001
Manipulated once	2.161	0.362	8.68	4.26–17.67	<.001
Has not Manipulated (ref)					
Independent variables					
Male	0.874	.180	2.40	1.68–3.41	<.001
Female (ref)					
HR leader	-.640	.180	.53	.37–.75	<.001
Leader non-HR	-.567	.167	.57	.41–.79	.001
Non-leader (ref)					
Motivated by MBO goals*	-.263	.058	.77	.68–.86	<.001
Reject public (ref have not rejected)	.221	.038	1.25	1.16–1.34	<.001
MBO indicators misleads focus*	.315	.072	1.37	1.19–1.58	<.001
Participated in units operational plan*	-.243	.045	0.79	.72–.86	<.001

*Strongly disagree (ref).

that MBO indicators misdirect focus, and have not had to reject the public. The OR comparison of the groups with the highest and lowest OR of manipulation is only made to illustrate a point. The sample size becomes too small when crossing all the variables; however, interpreting difference within variables and comparing their statistical strength to the other variables can be done with less insecurity.

To summarize, men are more likely to manipulate than women, non-leaders are more likely to manipulate than leaders. Respondents were more likely to manipulate if they had not participated in the MBO process, were not motivated by achieving MBO goals, felt the MBO indicators misdirected their focus and/or

frequently felt that they were forced to reject the public. The results therefore confirm that proxy variables for police manipulation of figures are resistance to the way measurement indicators have been translated into the MBO system, and the degree to which officers see significant parts of the police role as being neglected because they feel that MBO excludes tasks that cannot be counted. Indicators for this conclusion are the degree to which they have participated in the process and the perception that they are not motivated by MBO system and feel MBO indicators misdirect the focus of the police, and the experience of being forced to reject citizens whom they would have liked to help. These results will be further discussed below.

Discussion

This study confirms previous shown that performance management research in various sectors that has management systems have unintended and

paradoxical consequences. The introduction of MBO systems was intended to improve performance on the front lines. However, performance management sometimes results in goal displacement and inappropriate coping practices, as is well documented in the research literature.⁵¹ The results from the Norwegian police show that gender, rank, the likelihood of having to reject the public because of lack of resources, and the level of motivation resulting from the MBO system all had a strong effect on the likelihood of false reporting. The group most likely to false report—male non-leaders, who reject the public several times a day and strongly disagree that achieving MBO goals is motivating—was twenty-nine times more likely to false report than the group that was least likely to do so (female HR leaders who strongly agree that achieving MBO goals is motivating and who have not had to reject the public). We do not know for sure why non-leaders who reject the public several times a day and strongly disagree that achieving MBO goals is motivating were more likely to false report. However, we interpret this finding in the light of a police study carried out by Cockcroft and Beattie, who found that the proxy variable for police cheating is resistance to MBO, which is associated with employees' perception that the focus of MBO does not include the tasks the police ought to be carrying out.⁵²

While patrol officers are the least motivated by MBO, things are different for officers in management (compared to non-leaders, leaders had an OR of 0.36 likelihood of cheating), who are the most motivated by it. This is linked to the fact that officers

in management are most likely to think that MBO embraces the most important aspects of police work, whereas patrol officers are least likely to think so. One might argue that in order to get correct and useful results, leaders need to explain to non-leaders why and how the MBO system is a useful tool. Unsurprisingly, if police officers did not find the MBO system motivating, they were more likely to false report (OR 1.38).

Why the Police Manipulation of Figures Matters

The main point to discuss is the fact that officers who reject the public several times a day and mostly perceive MBO as a system that does not motivate them in their daily work, are also the group most likely to false report. How management interpret the MBO system can help explain why the police manipulate figures. This study shows that being unable to assist a member of the public due to insufficient resources, or due to the task not being prioritized is positively related to reporting inaccurate figures. There may be a number of alternative explanations for this finding. One is that frustration at not being able to do the work police officers feel is important results in misbehavior. What kind of work this is may vary, depending on the individual officer and the occupational culture of the local police. However, we do know that Norwegian police officers have a strong inner motivation,⁵³ and studies have shown that inner motivation, or the motivation to help others, can become a source of frustration if the work situation does not make it possible to help.⁵⁴ A previous study of the

police shows that having to say no to members of the public felt more difficult than experiencing threats and violence: 58% found having to say no to people who asked for help difficult, 53% found experiencing violence equally difficult.⁵⁵ These previous studies give us reason to believe that police officers want to have room to manoeuvre to help the public. If frontline officers feel that MBO systems ignore tasks such as helping citizens, this may lead to the development of inappropriate coping practices. The data indicate that police employees embellish what they register in the scorecard system primarily because the tasks involved are not very meaningful to them—not only because there is a strong performance culture and organizational pressure, as argued by Eterno, Verma and Silverman.⁵⁶ In other words, the falsification of numbers can partly be explained by linking individual and collective meaning-building regarding the MBO system at the organizational level and the NPM logic at the institutional level. As early as the 1990s, Reuss-Ianni found that leaders' management orientation had weakened a more collective political culture:

*What was once a family is now a factory. Now, say the street cops, not only the values, but the real loyalties of their bosses are not to the men, but to the social and political networks which embody management cop culture.*⁵⁷

The findings in our study give grounds for arguing that the real loyalties of frontline police are not to the managers, but to the citizens and “the mission” which inspires street cop culture. This can reduce loyalty to the system and is especially significant if officers feel forced to turn down requests from the public

because they have different goals to report on. An increase in having to reject the public (expressed on a scale from 0 to 5) was associated with an increase in the odds of cheating, with an odds ratio of 1.29, 95% CI [1.20 to 1.38]. An officer who rejected the public several times each day was 4.61 times more likely to cheat than an officer who never rejected the public (OR 1.29⁶=4.61), making it the variable in our study that had the greatest explanatory power. In a way, false reporting can be understood as resistance to the way the case-handling system may be actively shaping police thinking and conduct—as Ericson and Haggerty argue is possible.⁵⁸ As Michael Rowe puts it:

*Despite concerns about the impact of management systems on the professional exercise of police discretion, the capacity of officers and staff to resist or circumvent the micro-government of their behaviour should not be underestimated.*⁵⁹

Our findings therefore support the view that misconduct should not be underestimated, but also highlight reasons why it is happening. MBO focuses on police officers reporting on control tasks, rather than doing helping tasks, and this seems to cause some tension in the service regarding certain public relations practices. A central reason why the police report inaccurate figures is that, as street-level bureaucrats, they are given conflicting and ambiguous goals. The single most predictive variable was how often an officer had to turn away people asking for help. What police officers on the street seem to regard as the right kind of practice when they meet citizens is to assist them when they ask for help, and when the officers

perceive help to be needed. We interpret officers' feeling about situations where citizens call on them to do small tasks that do not count in the MBO system, in the light of the above-mentioned study showing that Norwegian frontline officers, including investigators and those operating at command centers, report that saying no to people who ask for help is a greater burden than threats or violence.⁶⁰ Further research might explore the degree to which officers report inaccurate figures so that they have time to help people.

As we have previously argued, studies have shown that participation generally leads to greater satisfaction with organizational processes and decisions,⁶¹ and that shared decision-making may strengthen employees' commitment to decisions.⁶² The Nordic model's emphasis on involvement in decision-making and autonomy might be seen as threatened by the NPM police reforms, mainly because they ignore the aspect of learning and emphasize control.⁶³ NPM police reforms lead to managers having less frequent contact with their subordinates because they are more tied to their desks.⁶⁴ Goal management in the police divides managers and subordinates,⁶⁵ although police managers too show resistance to reforms.⁶⁶ The study supports the finding of Cockcroft and Beattie that goal management in the police has not only divided managers and the lower ranks,⁶⁷ but also led to counter-productive internal competition. The study of the police by Ben Bradford, Paul Quinton, Andy Myhill and Gillian Porter suggests that the emphasis on instrumental performance management regimes is misplaced and that positive attitudes

towards organizational goals did not seem to be fostered by threatening officers with sanctions for non-compliance.⁶⁸

A Complex Job

The core mission of police work in the ongoing Norwegian police reform was defined as crime fighting, although several studies have shown that the police spend most of their time on activities not related to criminal offences.⁶⁹ This shift towards crime fighting and crisis management is having an effect on perceptions of the performance management system and of its implementation by police officers. The balancing of assistance and control in police interaction with the public is influenced by their organizational identity, which is shaped by ideas of the standards and norms of what constitutes good police work. Because organizations are influenced by many logics,⁷⁰ and can have multiple organizational identities that represent different views of what their central mission should be,⁷¹ their standards and norms can also differ from what is expected in the accountability and management system.⁷²

Today, police functions are becoming more diverse and complex, as officers increasingly act as "knowledge workers."⁷³ The results indicate that knowledge work in the police is increasingly mediated through technologies. As knowledge workers, and as members of street-level bureaucracies, officers have conflicting and ambiguous goals. As street-level bureaucrats, they interact with the public and have wide discretion over the dispensing of benefits and the imposition of sanctions.⁷⁴ The public

want the police to do many small tasks that do not count in the performance management system.⁷⁵ New knowledge and accountability systems might be perceived as a threat to professional discretion. Misconduct in the form of false reporting must be seen in the light of the new accountability systems.⁷⁶ Despite the fact that most police tasks are difficult to measure, international trends show that the police face increasing demands for accountability for the effectiveness and legitimacy of the core functions they deliver,⁷⁷ and this is also true in Scandinavia.⁷⁸ As mentioned, studies of the British police show that disaffection with managers is very explicitly linked to the current performance management regime,⁷⁹ and that resistance to MBO is closely connected with frontline officers' feeling that the focus of MBO does not match the police's broad task.⁸⁰ This is one of the reasons why studies show that the introduction of NPM techniques into the police have had negative consequences.⁸¹ Once a system of performance measurement that treats professionals unfairly and encourages aberrant behavior has

developed, it may eventually be institutionalized.⁸² De Bruijn claims that, because performance measurement is a poor way of making a judgment, professionals feel unfairly treated: performance measurement can be made less unfair by enabling employees to influence the definition of indicators, the measurement of performance and the assessment of performance.⁸³ Police officers who felt their managers treated them fairly also reported they were more likely to comply with instructions and to follow procedures.⁸⁴

Our results thus indicate that embellishing the numbers can be understood as resistance to the way the case-handling system shapes police thinking and conduct by being at odds with police officers.⁸⁵ Falsifying the numbers might therefore be understood as an attempt to circumvent the micro-management of police officers' behavior,⁸⁶ and be partly understood by linking individual and collective meaning-building regarding the MBO system at the organizational level to the NPM logic at the institutional level.⁸⁷

Conclusion

In this study we have provided new insights into the characteristics of those who cheat the MBO system, and have analyzed how these insights can help explain why the police manipulate figures. False reporting is common among Norwegian police officers. Less than half of the respondents had never cheated; slightly less than a quarter thought the question not applicable, and more than a quarter admitted that they had cheated at least once in the

previous year. When we presented the fact that false reporting was common among Norwegian police officers to a full hall in the Police Directorate, we asked what people thought about this. There was silence for a while, before a leader replied: "We need to create systems that make it impossible to cheat with the numbers." Our analyses indicate that this solution might lead to further circumventing of the MBO system. The reason for this

suspicion is that differences in cheating were associated with rank, perceptions of MBO, and, most importantly, how often officers had to reject the public's requests for help. Resistance and circumvention are closely linked to what motivates police officers in their professional work. The findings make clear that the introduction of NPM techniques in the police has had negative consequences in the Norwegian police. This study indicates that, if cheating is to be prevented, officers must be involved in operationalizing the content and objectives of the MBO system, and thus be able to see its value. The way MBO is put into practice, and how much participation there is, will determine whether it functions mainly as a learning system, or as control. Attempts to combat non-performance through false reporting by means of external control and complaint systems have been criticized for being less effective than improving the police's ethics and code of conduct would be.⁸⁸

Paradoxically, improving the police's ethics and code of conduct through external control can lead to

further cheating with numbers because the loyalties of frontline police are not to their managers, but to citizens and "the mission" which inspires street cop culture. Our results give grounds for asking whether proper reporting in MBO leads to good police work, or if in fact, being unable to do good police work leads to false reporting. MBO systems with more top-down and micro-government control also seem to shape and facilitate police misconduct. The MBO system seems to be an obstacle to feeling that one is policing by consent. Our findings therefore provide a new approach to understanding how organizations can avoid trickery with numbers. This study of the situation in Norway indicates that if the police see MBO as a control system that does not motivate them and prevents them from helping citizens, they are more likely to make false reports. More research is therefore needed to understand how prevalent false reporting (cheating) is among police officers, why they cheat, and if the level of cheating is influenced by police reforms and MBO practices.

Notes

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1 See Klockars, "The Dirty Harry Problem."

2 See Brown and Campbell, "Sources of Occupational Stress"; Cooper, Davidson, and Robinson, "Stress in Police Service"; Kop and Euwema, "Occupational Stress"; Kop, Euwema, and Schaufeli, "Burnout,

Job Stress"; Liberman et al., "Routine Occupational Stress"; Maillard and Mouhanna, "Governing the Police"; Manzoni and Eisner, "Violence"; Sparrow, "Measuring Performance."

3 See Andersen and Pedersen, *Styring og motivasjon*, 70.

- 4 See Sørhaug, "Fra plan til reformer," 57.
- 5 See Eterno, Verma, and Silverman, "Police Manipulations of Crime."
- 6 See Greenwood, "Management by Objectives."
- 7 See Moynihan, "Goal-based Learning."
- 8 In Norwegian, "Management by Objective" is translated as "målstyring."
- 9 See Senter for Statlig Økonomistyring, "Resultatmåling."
- 10 Moynihan, "Goal-based Learning," 214.
- 11 See Maillard and Mouhanna, "Governing the Police."
- 12 See Sparrow, "Measuring Performance."
- 13 See Maillard and Savage, "Policing as a Performing."
- 14 See Butterfield, Edwards, and Woodall, "New Public Management"; Loader, "Why Do the Police?"; Reiner, "Who Governs?," 65; Hough, "Policing, New Public Management," 71.
- 15 See Hough, "Policing, New Public Management," 75.
- 16 See Reiner, "Who Governs?," 67; Wathne, *Målstyring i politiet*; Wathne, "New Public Management," 5.
- 17 See Schweitzer, Ordóñez, and Douma, "Goal Setting"; Thiel and Leeuw, "Performance Paradox," 26; Welsh and Ordóñez, "Dark Side."
- 18 See Bruijn, *Managing Performance*, 4.
- 19 See Balvig, Holmberg, and Nielsen, *Verdens bedste politi*; Eterno and Silverman, "New York City"; Eterno and Silverman, "NYPD's Compstat"; Holgersson, *Police Officers' Professional Knowledge*; Holgersson and Knutsson, *Hva gjør egentlig politiet?*; Loveday, "Workforce Modernisation"; Loveday and Reid, *Going Local: Who Should?*; Maillard and Savage, "Policing as a Performing."
- 20 See Eterno, Verma, and Silverman, "Police Manipulations of Crime," 829.
- 21 See *Ibid.*, 828.
- 22 See Bruijn, *Managing Performance*.
- 23 See Holdaway, "Inside the British Police"; Reuss-Ianni and Ianni, "Street Cops and Management Cops"; Punch, "Police Corruption and Prevention."
- 24 See Datta, Guthrie, and Wright, "Human Resource Management."
- 25 See Cockcroft and Beattie, "Shifting Cultures"; Ladegård and Vabø, "Ledelse, styring og verdier," 8.
- 26 See Cockcroft and Beattie, "Shifting Cultures," 256.
- 27 See Hough, "Policing, New Public Management," 75.
- 28 See Datta, Guthrie, and Wright, "Human Resource Management," 136.
- 29 See Thornton, Ocasio, and Lounsbury, *The Institutional Logics Perspective*.
- 30 See Lomell, "Making Sense of Numbers."
- 31 See Christensen et al., *Forvaltning og politikk*, 215.
- 32 See Bruijn, *Managing Performance*, 3.
- 33 See Aguinis and Pierce, "Enhancing the Relevance," 139; Lomell, "Making Sense of Numbers"; Christensen et al., *Forvaltning og politikk*, 215.
- 34 See Senter for Statlig Økonomistyring, "Resultatmåling," 9.
- 35 *Ibid.*, 10 (authors' translation from the Norwegian).
- 36 See Wathne, *Målstyring i politiet*, 10.
- 37 See Gustavsen, *Strategier for utvikling*.
- 38 See Datta, Guthrie, and Wright, "Human Resource Management," 136.
- 39 See Larsson, "Ideology as a Cover"; Larsson, "From Integration to Contact"; Wathne "Kvinnerens plass i politiet."
- 40 See Justis- og politidepartementet, *Politiets rolle i samfunnet*, 35; Justis- og beredskapsdepartementet, *Politimeldingen*.
- 41 See Wathne, Finstad and Drange, *Vilkår for oppgaveløsning*.
- 42 See Wathne, *Målstyring i politiet*; Wathne, "New Public Management."
- 43 See Wathne, *Målstyring i politiet*.

44 See Bradford et al., "Why Do 'The Law'"; Haas et al., "Explaining Officer Compliance".

45 See Cook, Heath, and Thompson, "A Meta-analysis of Response," 821.

46 Laerd Statistics, "Ordinal logistic regression."

47 Multicollinearity was tested with a Variance Inflation Factor (VIF) test: all variables had a VIF below 7.82, indicating that multicollinearity was not an issue. The assumption of proportional odds was met, as assessed by a full likelihood ratio test comparing the fit of the proportional odds location model to a model with varying location parameters, $\chi^2(28) = 30.418$, $p = .344$. Statistical significance was set at 5%, which gives us confidence intervals of 95% percent. The deviance goodness-of-fit test indicated that the model was a good fit to the observed data, $\chi^2(3803) = 1644.615$, $p = 1.000$, but most cells were sparse with zero frequencies in 78.8% of them.

48 The wording of this question is similar to that of Eterno, Verma, and Silverman, "Police Manipulations of Crime Reporting." They ask: "Based on your experience, do you have personal knowledge of any instances in which crime reports were changed to make crime numbers look better than they were?" (835). Like Eterno et al., we call this manipulating the numbers. Unlike Eterno et al., we only use data from personal experience, because they are most valid.

49 CI stands for Confidence Interval. The CI is a range of estimates for an unknown parameter, in this case we can be 95% sure that the true number is covered by the specified interval. OR stand for Odds Ratio. The OR represents the odds that an outcome will occur given a particular exposure, compared to the odds of the outcome occurring in the absence of that exposure. If the OR is above 1.0, the group are more likely to have a defined characteristic; if the OR is under 1.0, they are less likely to have the defined characteristic.

50 p , also known as the p -value, is the probability of obtaining the same results if there was no difference between the groups. In this article we describe differences as significant if the p -value is >0.05 .

51 See e.g. Barsky, "Understanding the Ethical Cost"; Bevan and Hood, "What's measured is what"; De Bruijn, *Managing Performance*; Schweitzer, Ordóñez, and Douma, "Goal Setting"; Thiel and Leeuw, "The Performance Paradox."

52 Cockcroft and Beattie, "Shifting Cultures," 526.

53 See Wathne, *Målstyring i politiet*; Wathne, "New Public Management."

54 See Andersen and Pedersen, *Styring og motivasjon*, 68.

55 See Wathne, *Målstyring i politiet*.

56 See Eterno, Verma, and Silverman, "Police Manipulations of Crime."

57 Reuss-Ianni, *Two Cultures of Policing*, 4.

58 See Ericson and Haggerty, *Policing the Risk Society*.

59 Rowe, "Policing the police," 100.

60 See Wathne, *Målstyring i politiet*.

61 See Durant et al., "Motivating Employees," 508.

62 See Cawley, Keeping, and Levy, "Participation in the Performance"; Durant et al., "Motivating Employees," 508.

63 See Wathne, "Welfare Professionals in Transformation"; Wathne, "New Public Management."

64 See Butterfield, Edwards, and Woodall, "The New Public Management," 338; Gundhus, Talberg, and Wathne, "From Discretion to Standardization."

65 See Reuss-Ianni, *Two Cultures of Policing*; Marks, "Police Unions"; Gundhus, "Experience or Knowledge"; Gundhus, "Discretion as an Obstacle."

66 See Skogan, "Why reforms Fail," 24; Gundhus, "Experience or Knowledge."

67 See Cockcroft and Beattie, "Shifting Cultures," 536.

68 See Bradford et al., "Why Do 'The Law'," 123.

69 See Bayley, *Police for the Future*; Finstad, *Politiblikket*; Holgersson and Knutsen, *Hva gjør egentlig politiet?*; Reiner, "Who Governs?"

70 See Thornton, Ocasio, and Lounsbury, *The Institutional Logics Perspective*.

71 See Pratt and Foreman, "Classifying Managerial Responses."

72 See Gundhus, Talberg, and Wathne, "From Discretion to Standardization."

73 See Bowling, Reiner, and Sheptycki, *The Politics of the Police*; Innes, "Reinventing the Office"; Lum, Koper, and Willis, "Understanding the Limits"; Rowe, Westmarland, and Hougham, "Getting Behind the Blue"; Gundhus, "Experience or Knowledge."

74 See Lipsky, *Street-level Bureaucracy*, 40.

75 See Skogan, "Why Reforms Fail," 29.

76 See Rowe, "Policing the Police."

77 See Bowling, Reiner, and Sheptycki, *The Politics of the Police*; Millie, "What are the Police"; Rowe, "Policing the Police."

78 See Graner, "Police Work between Legitimacy"; Lomell, "Making Sense of Numbers"; Wathne, "Welfare Professionals in Transformation."

79 See Hough, "Policing, New Public Management," 76.

80 See Cockcroft and Beattie, "Shifting Cultures," 526.

81 See Butterfield, Edwards, and Woodall, "The New Public Management"; Evetts, "New Professionalism"; Gundhus, "Discretion as an Obstacle."

82 See Bruijn, *Managing Performance*, 31.

83 *Ibid.*, 54.

84 See Bradford et al., "Why Do 'The Law'," 123.

85 See Ericson and Haggerty, *Policing the Risk Society*.

86 See Rowe, "Policing the Police," 100.

87 See Thornton, Ocasio, and Lounsbury, *The Institutional Logics Perspective*.

88 See Newburn, *Understanding and Preventing Police*; Neyroud and Beckley, *Policing, Ethics and Human*, 155.

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