Accounting for Accountability

Melvin J. Dubnick
Institute of Governance, Public Policy and Social Research
Queen’s University, Belfast
and
Departments of Political Science and Public Administration
Rutgers University– Newark

Jonathan B. Justice
School of Urban Affairs and Public Policy
College of Human Services, Education and Public Policy
University of Delaware

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Abstract

Accountability is often presented as a means by which to achieve the collective and individual goods of democracy, justice, administrative performance, and ethical conduct in governance. Treating this presumption as a collection of testable hypotheses rather than as a self-evident truth leads to an interest in operationalizing and measuring accountability. Accountability is, however, a conceptually and empirically slippery word, subject to a host of competing definitions, interpretations, understandings, and rhetorical usages. One solution is to turn from accountability-the-word to accountability-the-concept. Consideration of the complexity of the conceptual space of accountability as well as its historical contingency suggests that the development of a meaningful empirical program for accountability research requires explicitly locating specific measures and their organizing analytical frameworks within maps of the conceptual space and historical ontology of accountability as a mode of governance. Once this is done, it becomes feasible to propose meaningful empirical research programs for investigating accountability as a mode of governance by understanding the location of measurable elements of accountability systems within analytic frameworks and conceptual space.
Accounting for Accountability

…all measurement is theory testing. (Jacoby 1999, p. 272)

To measure is to render more precise; measuring efforts which undertake to render faulty concepts more precise are foreordained to be more precisely faulty. (Lasswell 1931, p. 311)

In this paper we set out to deal with a fundamental methodological problem in the study of governance: how to account for accountability. More specifically, we endeavored to take on the challenge (posed mainly by colleagues) to develop and elaborate an empirical grounding for accountability – or at a minimum some framing of the concept that will permit students of governance to conduct empirical research related to accountability.

The demand for some empirical grounding of accountability can be attributed to a number of factors, not the least being that the term itself has become central to the study, practice, and rhetoric of contemporary governance. Accountability has taken on increasing importance in all three arenas. As rhetoric, the word itself has emerged as iconic (Dubnick 2002), providing a positive spin to a wide range of political speech acts from promises and excuses to accusations and threats. Among practitioners, the technologies of accountability, from record keeping and simple reporting to auditing and oversight have become essential ingredients in the construction of any organized public or private endeavor where transparency, answerability and responsiveness are deemed necessary for the sake of efficiency and effectiveness (Kaufman 1977, 1967, 1973). For scholars, the issues surrounding accountability have been generating a growing literature within a number of disciplines (e.g., political science, public administration, management, accounting, education, social psychology)¹ for at least two decades, and within the

¹ Examples abound: in political science see (Brown 1998; Ferejohn 1999; Huth and Allee 2002; Laffan 2003; Simms 1999; Weller 1999); in public administration, see (Bertelli 2004; Schwartz and Sulitzeanu-Kenan
context of governance studies (Rhodes 1996; Peters and Pierre 1998; Bevir, Rhodes, and Weller 2003) this concern is on the verge of transforming itself into a major cross-disciplinary field.

Beyond the general import of accountability in the rhetoric, practice, and study of governance, there is one particular rationale for seeking some empirical grounding of the term that drives the current effort. A central reason for seeking some empirical formulation of the concept relates to claims made on its behalf by political and administrative reformers who regard accountability as a universal remedy for some of the most perplexing challenges to modern governance. More than any other contemporary prescription, accountability has been offered as a solution for ills ranging from past injustices and corrupt behavior to unresponsive and incompetent public programs. These “promises” of accountability -- the promises of justice, ethics, democracy and performance -- are so widely accepted that few have questioned the fundamental assumptions about the capacity of the accountability cure to deliver on those promises.

In most cases, the powers of these assumptions are so ingrained in current theories of governance that they have attained the status of self-evident truths not subject to empirical test. The doctrinaire nature of assumptions underlying most administrative theories has been noted time and again, most famously by Herbert Simon (Simon 1946) and most recently and persistently by Christopher Hood and his colleagues (Hood and Jackson 1994; Hood 1991; Hood and Askim 2002). Nevertheless, those doctrines associated specifically with accountability have only been recently highlighted, primarily as evidence indicates that accountability-based reforms

2004; Radin 2002; Pollitt and Summa 1997; Glynn and Murphy 1996; Light 1993; Cooper 1990; Brown 1988; Day and Klein 1987); in education, see (Fenstermacher 1979; Normore 2004; Ogawa and Colom 2000; Scheurich and Skrla 2004); in accounting and management, see (Connolly and Hyndman 2004; Broadbent and Laughlin 2003; Gendron, Cooper, and Townley 2001; Jones and Dugdale 2001; Pruzan 1998; Lawrence et al. 1997; Ogden 1995; Fowles 1993; Humphrey, Miller, and Scapens 1993); in social psychology, (De Cremer and Dewitte 2002; Sedikides et al. 2002; Pennington and Schlenker 1999; Tetlock and Boettger 1989; Schlenker and Darby 1981).
have increasingly proven problematic at best (see, for example, Osborne et al. 1995; Lapsley and Pong 2000; Meagher and Healy 2003; Norman and Gregory 2003). Having been shaken loose from the widely held web of beliefs, the powers and promises of accountability must now be treated as hypotheses rather than self-evident truths (Ostrom 2000; Quine and Ullian 1978, pp. chapter 4). This requires not only a more critical assessment of the logic that underlies the promises of accountability (Dubnick 2005), but the development of the empirical tools necessary to put those hypotheses to the text.

Ideally, an empirically grounded accountability would be a “measurable” form of accountability suitable for the kinds of inquiry we would conduct. Developing such a measurable conceptualization of accountability is difficult in light of the well-documented ambiguity and “chameleon-like” nature of the term (see discussion below). Functional definitions of accountability as “the management of expectations” (Dubnick and Romzek 1991) or “an agreed upon discourse about conduct and performance, and the criteria that should be used in assessing them” (Day and Klein 1987, p. 2) do not provide sufficient empirical “footing” for grounding the concept, and various typological characterizations of accountability (e.g., political, financial, parliamentary, bureaucratic) tend to highlight institutional features of the arenas within which accountability operates rather than what is entailed in the performance of accountability per se.

When attention is paid to specific actions associated with accountability within those arenas, the emphasis is on procedural and performative manifestations of accountability (e.g., reporting, auditing, excuse-making, oversight) rather than the more substantial phenomenon that accountability represents within the governance frame.

The problems faced in developing an empirically grounded (i.e., “measurable”) version of accountability can be resolved only after we contend with two issues. First is the issue of
distinguishing between accountability-the-word (accountability\textsubscript{w}) and accountability-the-concept (accountability\textsubscript{c}). Second, building on that distinction and focusing on accountability\textsubscript{c}, we must undertake to “map” the terrain of accountability before elaborating potential measures.

**Accountability as Word and Concept\textsuperscript{2}**

*Accountability the Word*

As a semiotic “sign,” accountability\textsubscript{w} is capable of fulfilling three distinct roles: as symbol, as indicator, and as icon. Symbolically, it signifies most of what the *Oxford English Dictionary* attributes to it:

> The quality of being accountable; liability to give account of, and answer for, discharge of duties or conduct; responsibility, amenableness. = ACCOUNTABLENESS (= The quality or fact of being accountable or liable to give account and answer for conduct; responsibility, amenableness (to a person, for a thing).] (OED 1989)

Most notable about the symbolic accountability\textsubscript{w} is its synonymic nature – its capacity to stand in for so many other terms. This characteristic of accountability\textsubscript{w} makes it an excellent tool for rhetoricians who can use the term as a stand-in for other words (e.g., responsibility, answerability, fidelity) either for stylistic variety or because of its facility to generate a desired affect in the target audience.

The indexical form of accountability\textsubscript{w} is dependent on cultural and contextual factors, and here again the synonymic nature of the word comes into play. Accountability\textsubscript{w} is regarded as an indicator of answerability, responsiveness, etc. But it is also indicative of the conditions it promises to create. Used in the appropriate context, accountability\textsubscript{w} holds the promise of bringing someone to justice, of generating desired performance through control and oversight, of promoting democracy through institutional forms, and of facilitating ethical behavior.

\textsuperscript{2} Most of the following section is drawn from (Dubnick 2002).
The iconic role of accountability is culturally contingent as well, for the power of the word’s “image” is necessarily and almost entirely dependent on the perspective of the target audience. Words rarely achieve the status of icons, and when they do there is no pure form of iconic use. The famous “Hollywood” sign in southern California is a word iconized, although it is also symbolic and indicative. The Hebrew word for life or living, יי (chai), is worn on necklaces and other jewelry and is regarded as an image invoking the meaning of God. The iconic role of accountability is more limited in significance but much in evidence in situations where it carries significant symbolic value, e.g., in the U.S. Congress where the titles of a wide range of proposed (and sometimes passed) legislation are adorned with the accountability label.³

The problems associated with accountability are many, but for our purposes three need to be highlighted.

First, the word’s etymology does not encompass its conceptual history. A survey of the family of terms associated with “account” in the OED⁴ offers no references earlier than a comment circa 1260 related to giving an account of one’s conduct. The first noted reference to accountability itself is noted as a history of Vermont published in 1794. Middle English terms related to accountability (e.g., acompte, aconte) can be traced to at least to the early 14th century, with references to the idea of “being accountable” (e.g., accompltable) finding more

³ A quick count of titles placed in the House and Senate hoppers for several sessions of Congress indicate that the word is widely applied as an icon to a wide range of proposals. In the 107th Congress, for example, “ACCOUNTABILITY” was associated with bills targeted at specific individuals (Yasir Arafat), nations (Syria), industries (electricity providers), agencies (the IRS and the INS), professionals (accountants and pharmacists), and the members of Congress themselves. When examined in detail, the content of the proposed legislation rarely mentions the term again, except in provisions designed to change the titles of current laws so that they too can be adorned with the “ACCOUNTABILITY” élan.

⁴ See entries of “account” and related terms in (OED 1989).
usage by the mid-15th century (McSparran 2001). There is little doubt these words were, in turn, derived from the Old French equivalents for “provide a count,” *comptes a rendre*. Nor does evidence that *accountability* was not used until relatively recent counter the fact that the concept itself was in effect several hundred years earlier. In contrast to these etymological roots for *accountability*, the roots of *accountability* can be traced to ancient settings and biblical references, from Egypt (Ezzamel 1997) to Athens (Elster 1999; Roberts 1982) to China (Chang 1998). The linking of the word itself to the modern conceptualization of accountability first occurs under the Norman rule of England and Sicily in the 11th and 12th centuries (Dubnick 1998).

The second problem with focusing on *accountability* is its notorious ambiguity when treated as a word rather than a concept (Brooks 1995). Practical and scholarly applications of *accountability* have been appropriately called “expansive” (Mulgan 2000), and the term was appropriately characterized by one analyst as “chameleon-like” (Sinclair 1995). This results from the synonymic nature of the term, and has proven especially problematic to those attempting to operationalize the role of “accountability mechanisms” in social relationships (Bovens 1998); the typical response among those who require more preciseness has been to adopt a narrower definition, one usually confined to the act of “answerability.”

A third problem is that of incommensurability – or the inherent lack of common “language” that permits easy translation of the word across contexts and cultures. Specifically derived from geometry by Thomas Kuhn and applied metaphorically to scientific theories (Kuhn 1982), the idea of “terminological incommensurability” is relevant here because *accountability* has proven extremely difficult to translate into other languages, and by extension to other

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5 For example, see the work of Tetlock in social psychology; (Tetlock 1985, 1983, 1983). Also see Gilbert (1959).
political and administrative cultures. In the major romance languages (French, Spanish, Italian as well as Portuguese), for example, various forms of the term \textit{responsibility} are used in lieu of the English \textit{accountability}. The result is that there exists little room in those languages for a possible distinction between the conceptualization of \textit{accountability} and responsibility. Translating what is intended as the concept (see discussion below) into the word “responsibility” neutralizes or subordinates some meaningful differences. In northern and eastern European languages, the idea of accountability translates into terms closely related to account-keeping or making of reports. The Japanese, who have at least seventeen distinct terms they use to communicate the word “responsibility,” have only one equivalent term to \textit{accountability} (\textit{akauntabiritii}), but it is a transliteration of the English word adopted in light of the extensive contacts with the British and Americans over the past 150 years (Dubnick 1998, pp. 69-70).

\textit{Accountability the Concept}

Shifting attention from the word to the concept overcomes – or at least makes irrelevant – all three issues and places the meaningfulness of accountability on somewhat firmer grounds. As a concept, \textit{accountability} is an idea to which the word can relate, but not one it can effectively encompass within its definitional frame.

The nature and status of “concepts” are issues that linguists, cognitive scientists and philosophers are contending with on several fronts. The classical approach to the subject, which has tended to equate concepts with words (see (Dewey 1997 [1910], chapter 9)), has been found both wanting in substance and irrelevant in contemporary applications.\footnote{The major challenges to the classical approach comes from both the rethinking of the Cartesian mind-body distinction (see Lakoff and Johnson 1999) and the demands of the information sciences for better models of human thinking.} Within the various contemporary schools of thought dealing with concepts, concepts are represented as
“prototypes,” as exemplars, as mental constructs, and as meanings that are emergent within and shared by communities of actors (e.g., (Johnson-Laird 1983; Lakoff 1987)). As important, concepts are most meaningful within broader intellectual and cultural contexts: They exist within “frames,” formats, schemes, webs of belief, paradigms, etc. ((Austin 1940; Kuhn 1970; Minsky 1974; Quine and Ullian 1978)).

Approached conceptually, $accountability_C$ emerged in the literature as meaningful in at least six interrelated contexts (see Table 1):

- **Within a cultural frame**, accountability is a reflection of the legitimized “certainties” within a community – certainties that accompany beliefs about how the world (including social relationships and causality) is organized. Thus, hierarchical cultures will generate one form of accountability, while egalitarian will generate another. The variations and dynamics of this frame have considerable, and as-yet largely undeveloped, potential (Hood 1998; Wildavsky 1987).

- **Within an institutional frame**, $accountability_C$ is manifested as rules, norms and grammars through which authority is “controlled” in order to render it “appropriately” exercised (Livingston 1976; Anechiarico and Jacobs 1994, 1996; Burke 1986; Caiden 1988; Carey 1978; Diamond 1999; Gruber 1987; Harris 1964; Khademian 1996; Laver and Shepsle 1999; March and Olsen 1989; O'Donnell 1998; Oakerson 1989; Rosen 1989).

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7 This position reflects a “pragmatic” approach to conceptualization, one that stresses how an idea such as accountability “matters” rather than its inherent truthfulness. See discussion in Kaplan (1964, chapter 2).

8 The most elaborate version of this frame is drawn mainly from the work of Mary Douglas; see (Douglas 1999) for overview of its development. Also see (Douglas and Ney 1998; Ellis and Thompson 1997; Thompson, Ellis, and Wildavsky 1990).
Within the context of social transactions, it emerges as a way for individuals to relate to one another – an ongoing process of account-giving, excuse-making and account-taking that is fundamental to the development and maintenance of trust (Benoit 1995; Crittenden 1983; Curran 2002; Green, Visser, and Tetlock 2000; Lerner, Goldberg, and Tetlock 1998; Orbuch 1997; Schönbach 1990; Scott and Lyman 1968; Tetlock, Skitka, and Boettger 1989).

Within an organizational frame, accountability is the formation (“enactment”) of informal and formal mechanisms for dealing with expectations and uncertainty (Collins 1982; Garrett 2001; Gupta, Dirsmith, and Fogarty 1994; Kaufman 1973; Munro 1997; Pentland and Rueter 1994; Shapiro 1987; Weick 1995; Yakel 2001).


Finally, within a social psychological frame, accountability has emerged as a means by which we “construct ourselves” and develop identities -- as parent, as sibling, as citizen, as worker, etc. – that are applied in the other frames (Tetlock 1991, 2002; Semin and Manstead 1983; Sedikides et al. 2002; Barreto and Ellemers 2000; Abrams and Brown 1989).
Table 1: Frames of Accountability

<table>
<thead>
<tr>
<th>Frame:</th>
<th>Accountability conceptualized as:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cultural</td>
<td>World view</td>
</tr>
<tr>
<td>Institutional</td>
<td>Rules, norms, grammars</td>
</tr>
<tr>
<td>Transactional</td>
<td>Account-giving, excuse-making, image managing</td>
</tr>
<tr>
<td>Organizational</td>
<td>Technique and technologies (e.g., reporting, auditing, oversight)</td>
</tr>
<tr>
<td>Task Environmental</td>
<td>Managing expectations</td>
</tr>
<tr>
<td>Social psychological</td>
<td>Role identity</td>
</tr>
</tbody>
</table>

These various perspectives are no less subject to the criticism that each relies on a different understanding of \( accountability_C \) – and thus the concepts are subject to the same problems of ambiguity and incommensurability that plague \( accountability_W \). But those seemingly distinct conceptualizations of \( accountability_C \) have the advantage of what Wittgenstein called “family resemblances” – they are related not by a common definition (which would reduce the concept to a word) or some common property, but by the relatedness we “see” in them, as we would see some resemblance among a group of very distinct individuals who are part of a family.\(^9\)

The family resemblance among the various forms of \( accountability_C \) addressed by those who take the concept seriously is found in the equally important idea of “governance”: \( accountability_C \) is a concept associated with governance activities – that is, with the efforts to establish and maintain some form of governing order in a social context (Mulgan and Uhr

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\(^9\) This view is elaborated in (Wittgenstein 1968), para. 65-67. The implications of this approach for social science are discussed in (Collier and Mahon 1993).
It can be approached as a genre among those social patterns, processes and institutional forms that deal with questions of how to organize and implement collective action (Fligstein and Feeland 1995; Crawford and Ostrom 1995; Ostrom 1990, 1999). What is distinctive about the accountability genre among other forms of governance solutions is its reliance on the existence of a “moral community”11 that shapes (and is shaped by) the expectations, rules, norms and values of social relationships (cf. (Bovens 1998)). The moral basis of that community should not necessarily be equated with some higher order value; rather, the term “moral community” is applied here in a relativistic sense that builds on the assumption that social relations in any community are linked to a sense of what is morally required or appropriate in those relationships (cf. McMahon 1994; McMahon 1995). Accountability$_C$, in other words, emerges as a primary characteristic of governance in contexts where there is a sense of agreement and certainty about the legitimacy of expectations among community members. Conceptually, accountability$_C$ can thus be regarded as a kind of performative moral discourse, a form of governance that depends on the dynamic social interactions and mechanisms created within such a moral community.

Relying on this “family resemblance” approach, Dubnick (Dubnick 1998) provides one possible format for comprehending the accountability$_C$ and the various terms associated with it (see Table 2). Here the terms are not only related through some superficial synonymity, but also through the contextualized (e.g., political, legal) role played by moral community standards (through either the “push” of internalized norms or the “pull” of external pressures to conform). This particular approach has the advantage of allowing us to contextually “frame” the concept of

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10 On the various “official” definitions of governance (e.g., USAID, UNDP and World Bank), see (Orr 2002).
11 See (Selznick 1992) and (Fukuyama 1995). There are other terms than have been used in related ways, e.g. “moral order” (Wuthnow 1987), “collective identity”(Melucci 1996).
accountability while avoiding the problems inherent in assigning distinct “meanings” (i.e.,
definitions)\textsuperscript{12} to a range of similar terms.

**Table 2: Species of Accountability**

<table>
<thead>
<tr>
<th>Settings:</th>
<th>Legal</th>
<th>Organizational</th>
<th>Professional</th>
<th>Political</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Moral Pulls</strong></td>
<td>Liability</td>
<td>Answerability</td>
<td>Responsibility</td>
<td>Responsiveness</td>
</tr>
<tr>
<td><strong>Moral Pushes</strong></td>
<td>Obligation</td>
<td>Obedience</td>
<td>Fidelity</td>
<td>Amenability</td>
</tr>
</tbody>
</table>

**Mapping Accountability**

Understanding accountability as a form of governance implies a recognition that it is not
a single, simple quantity, but rather a complex comprising multiple levels of analysis (individual
and collective), arenas of social (inter)action (for example cultures, institutions, political
economies, organizations, and so forth), practices, processes, conditions, and mechanisms, as
well as the interrelationships among those elements.\textsuperscript{13} Thus the observable elements that
collectively constitute accountability need to be placed within an analytic framework for the
modeling of causes and effects. If meaningful explanation is to occur using the familiar methods
of empirical social inquiry, however, such frameworks must themselves first be located within a
conceptual map of the accountability family. A second preliminary task prior to tackling our
overall project, then, is to position our effort in regard to “mapping” the concept of
accountability to “reality.”

\textsuperscript{12} See (Austin 1940) for a clear and classic presentation of problems associated with seeking answers to
“What a word means.”

\textsuperscript{13} To continue the family metaphor, we could describe the task now as being one of identifying the
members of the accountability family and understanding the causes and consequences of their relationships within
**Mapping Accountability**

From a strict behavioral-research perspective, the task of mapping involves establishing a correspondence relationship between the concept and the observable reality (Kaplan 1964, pp. 177-178). Despite the surface simplicity of the task, it is in fact fraught with controversies related to long-standing questions regarding ontological and epistemological assumptions. Those philosophical hurdles can be overcome by applying the most appropriate methodological approach, and for this we rely on a pragmatism that allows our grounding efforts to reflect the practical and contingent nature of the task. Any effort to categorize, measure, or model accountability must guided by the qualities of the construct, magnitude or “reality” it is intended to represent. In this sense, mapping those qualities establishes a standard by which we can define and assess the resulting empirical measure or model. “Quantities are of qualities,” notes Kaplan in his discussion of measurement, and the same can be said of typologies or models. Categorizing an accountability system as political (or professional or bureaucratic or legal) is not merely an observation. It is action involving the semantic location of that phenomenon onto a mapped conceptual terrain.¹⁴

**Dimensionality.** To illustrate the necessity of conceptual mapping, consider, for example, some of the dimensions of the mere condition of accountability. It may be understood as constituted by ethical competence – the capacity to apply moral standards to circumstances. Thus in a Strawsonian¹⁵ model of practical ethics, the condition of accountability is defined from the family and the relationships of the family and its members with the rest of the world, all the while recognizing the contingencies associated with processes of structuration and the practical, daily, interpersonal construction of knowledge, beliefs, and expectations (Friedland and R. 1991; Giddens 1993; Scott 2001; Berger and Luckmann 1966).

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¹⁴ “The transformation of quantity into quality, or conversely, is a semantic or logical process, not a matter of ontology.” (Kaplan 1964, p. 207)

¹⁵ P. F. Strawson (1962) formulated a description of a practically generated morality, based on interpersonal “reactive attitudes” such as resentment, indignation, or approbation. At the core of Strawson’s argument favoring a
perspective of the moral judge: it inheres for individuals who are deemed capable of engaging in moral reasoning and intending to act accordingly (Wallace 1994). The condition of accountability can alternatively be defined from the perspective of the accountable actor as an “implicit or explicit expectation that one may be called on to justify one’s beliefs, feelings, [or] actions to others” (Lerner and Tetlock 1999, p. 255). It might also take the form of an explicitly constructed and imposed requirement to deliver accounts, as a “technique” (Anderson 1998) of institutional control. Or it may be inferred simply from the existence of a prevailing cultural or institutional setting that presumes the appropriateness of demanding and giving accounts.

Similarly, the parties to the relationship may be principal and agent, but their accountability relationship can easily have some other quality; the standard of comparison may be quantitative or qualitative, material or moral, and concerned with intentions or with results; and the means of influencing behavior may involve all or some of sanctions, rational calculations of interest, or moral beliefs.

This dimensionality of accountability and its elements can be illustrated by the representation or map of an accountability space defined by four broad dimensions: the degree of discretion delegated to agents, the institutional origin of normative standards, the character of those normative standards, and the type of decision making sought from agents. Figure 1 illustrates a mapping of one widely cited two-dimensional typology of accountability (Romzek and Dubnick 1987) onto two additional dimensions. The original typology used a case study to illustrate the important ways in which systems of accountability and their consequences were

compatibilist position that it is reasonable for use to hold one another responsible even if we lack strong free will in a deterministic world is the idea that moral beliefs are constructed in a practical fashion within moral communities. An actor’s morally responsible, or irresponsible, behavior is recognized less by its conformance to theoretical or metaphysical prescriptions than by the reactions it creates in other members of the moral community (the moral judges).
influenced by the relative degree of discretion granted to organizational actors in seeking to comply with normative standards (“expectations”) and the origin (intra- or extra-organizational) of the reference standards. The figure illustrates the spaces occupied by each of the four resulting types of accountability as defined by (closely related) dimensions that characterize the nature of the reference standards and the nature of the reasoning demanded.

**Figure 1: A conceptual map of four systems of accountability**

![Figure 1: A conceptual map of four systems of accountability](image)

*Sources: Figure from Justice (2001), used by permission. Four accountability systems from Romzek and Dubnick (1987).*

*Historical contingency.* But there is a second form of mapping that needs attention as well, and this involves more than merely establishing the correspondence between the empirically grounded construct and some assumed “reality.” The issue facing students of
accountability is that they are dealing with a highly contingent and dynamic phenomenon – a constantly moving target that operates simultaneously along several dimensions of governance. The “reality” within which accountability-relevant actions occur is multidimensional, and it is unlikely that any particular measure, model or other form of empirical grounding for accountability will suffice. Instead, students of accountability must be prepared to deal with alternative and shifting manifestations of the concept depending on the issue and arena being examined.

To capture that terrain, we turn to a perspective\textsuperscript{16} that falls within the methodology of “historical ontology”, a form of mapping associated with Michel Foucault\textsuperscript{17} and more recently applied by Ian Hacking and others (Hacking 2002, 1999). Here mapping entails charting the dimensions of the governmental rationality (what Foucault terms “governmentality”; (Foucault et al. 1991)) within which accountability operates.\textsuperscript{18} A Foucaultian analysis of accountability would focus attention on three dimensions: knowledge (how individuals understand the world in which they are operating), power (the techniques and technologies of control used in that domain), and ethos (the ways through which we adapt ourselves to the expectations generated by the knowledge/power arrangements).

\textsuperscript{16} The term “perspective” is not used lightly when related to Foucaultian analysis. Those who apply Foucault’s approach explicitly refuse to regard it as a theory or paradigm or method, but instead put it forward as an “effect”: “the making visible, through a particular perspective in the history of the present, of the different ways in which an activity or art called government has been made thinkable and practicable. (Foucault et al. 1991, p. ix). Also see (Barry, Osborne, and Rose 1996, pp. 2-7).

\textsuperscript{17} The term “historical ontology” was used by Foucault in a paper titled “What is Enlightenment?” which involves an analysis of an essay by Kant of the same name. Foucault’s essay is reprinted in a number of edited collections, but is accessible as well on the internet (Foucault 1983). Also see (Foucault 1989). The view of this approach as “mapping” is effectively captured by Gilles Deleuze in his description of Foucault as a “new catographer”; see (Deleuze and Hand 1988, pp. 23-43).

\textsuperscript{18} A Foucaultian analysis typically begins with a historical analysis dealing with the “invention” of the concept under examination. On the historical roots of accountable governance, see (Dubnick 2002; Dubnick 1998).
Some of the most common characteristics of accountability can be highlighted within the three dimensions of governmentality (i.e., knowledge, power and ethos) by concentrating on the basic questions of who is accountable to whom for what, when, and how. Put in the most general terms, the governmental condition of accountability is a function of (1) the understanding of the social relationships that form the context for accountable action (knowledge), (2) the means and technologies for conducting those relationships (power), and (3) the identities, commitments and strategies (ethos) that individuals and groups use to adapt to those context.

**Modeling and Measuring Accountability**

What are the prospects, then, for measuring accountability in order test the reformers' promises of performance, justice, ethical behavior, and democracy? To the extent such promises are expressed in a form that requires a simple, quantitative measure of accountability – such as, "more accountability will result in better performance" – the prospects are rather poor indeed. Such measures, however constructed, cannot even in the best case be expected to capture accountability as whole. Even fairly heroic efforts, such as those undertaken by researchers at the World Bank (Kaufmann, Kraay, and Mastruzzi 2004; Manzetti 2003), to construct ordinal-level index measures of accountability will at best only capture some contributing element, such as transparency or openness (see Wong and Welch 2004 for another example).

But the measurement of constituent elements – practices, processes, conditions, mechanisms, technologies, relationships, strategies, and so forth – and the formulation and testing of middle-range propositions based on such measurements can serve to advance an aggregate agenda for testing the promises of accountability, as long as they are explicitly recognized as measuring only select components of a larger system of accountability-based governance. One useful strategy for structuring the empirical investigation of complex
phenomena is to employ heuristic/analytic frameworks within which explanatory and causal
“theories of the middle-range” (Merton 1968; Lane 1990) may be constructed and tested.

The use of frameworks facilitates studying complex concepts such as governance by providing a way to connect the causal relationships among measurable elements. Relevant examples include the multiple-levels-of-analysis causal-mechanisms structure suggested in outline by Hedstrom and Swedberg (1998), and the more fully developed and extensively applied institutional analysis and design (or development) framework (IADF) formulated by Elinor Ostrom and colleagues (Kiser and Ostrom 1982; Ostrom 1999). Both frameworks facilitate the formulation and testing of explanatory causal hypotheses, as distinguished from merely correlational "black-box" models.

The mechanisms framework is rooted in a methodological-individualist approach that makes sense of individual behavior by proposing causal models of the general form, “Given certain conditions $K$, an agent will do $x$ because of $M$ with probability $p$” (Gambetta 1998). For example, self-interested rationality is one widely employed individual-level mechanism used to explain the selection of certain behaviors $x$, given certain preferences $K$, but many behaviors require “concatenations” of multiple mechanisms for adequate explanation. A multi-level framework based on the mechanisms metaphor provides the explicit linkages between the collective and individual units of analysis that permit meaningful examination of collective action problems such as accountability or governance. It identifies the causal associations between social conditions or situations as involving “situational mechanisms” that create individual-level conditions from collective circumstances, “action-formation mechanisms” that lead to individual behaviors on that basis, and finally “transformational mechanisms” that transform individuals’ (inter)actions into collective outcomes (Hedström and Swedberg 1998).
The IADF seeks to avoid overly simplistic theoretical formulations by directing the analyst's attention to the interactions among specific elements of social or institutional arrangements – the "configurational" characteristic of institutional rules and other social regularities – as well as to the physical and social contexts of particular institutional settings and interpersonal arenas for action.

A framework for the empirical study of accountability might be developed beginning with three clusters of common family traits or properties might be proposed as a minimal set: the social relationship(s) that form(s) the context for action, one or more normative points of reference to which accounted-for actions are compared, and the processes or mechanisms by which the conditions, relationships and referents result in particular actions (shirking or active cooperation by the accountable; retribution, gratitude, or indignation by the accountable-to-whom; and so on) by the parties to the relationship. Within each, opportunities for measurement arise, and the explicit use of a framework can facilitate connecting the measurable elements within a broader depiction of accountability (or specific family members) overall.

(1) We recognize accountability in part because there exists some social relationship such that an individual (or collective) is (or are) in the condition of being able (Dubnick 1998) or duty-bound (Schafer 1999) to render an account of her (or their) behavior – what was done or is being done, how and why, and what it means\(^\text{19}\) – to some other individual or collective. A subsidiary condition here is that it must be feasible to render such an account; the relevant decision or behavior or event has to be observable (or at least inferable from its consequences) and reportable, whether by the accountable, the accountable-to-whom, or a third party monitor.

\(^{19}\) That is, the notion of an account encompasses “objective,” factual description as well as exegesis (interpretation, explanation, and justification).
(2) We also recognize accountability through the implicit or explicit use of a normative standard (for what) to which the accounted-for conduct is compared. This comparison provides the basis for evaluation – by one or more of the accountable, accountable-to-whom, and third-party monitors – of the actor’s present or past conduct, or of the account itself. This may be a performance goal, a standard requiring the application of appropriate moral reasoning to contingencies, or some other measure of the fulfillment of a governance-relevant obligation.

(3) Finally, for accountability to serve as an effective mode of governance it is necessary that some process(es) or mechanism(s) (the how) operate whereby the existence of a particular set of the accountability condition(s), relationship(s), and normative standards causes particular decisions and behaviors, whether prospectively or retrospectively (when).

An example serves to illustrate the importance of such a framework for testing the promises of accountability and evaluating accountability. Research using an ordinal-level measure of "accountability" finds that it correlates positively with economic output levels (Kaufmann, Kraay, and Mastruzzi 2004) and negatively with the occurrence of financial crises (Manzetti 2003, 2003). The explicit models here offer a black-box explanation: more accountability yields better economic performance, but the mechanisms through which collective-level accountability shapes individual-level conditions and behavior, and their aggregation into economic performance, are not specified. Setting aside for now the problem of situational and transformational mechanisms, and looking only at the problem of action-formation mechanisms, it is probably safe to infer that the implicit model relies on individual officials' rationally self-interested decisions to engage in less opportunistic behavior when more

\[20\text{This measure is more precisely described as an index of perceived (by non-residents, for the most part) governmental transparency and the perceived probability that government officials and policies are subject to change in response to majority preferences.}\]
subject to scrutiny and possible removal from office (see Ostrom, Schroeder, and Wynne 1993, for an excellent discussion of the hypothesized relationships among information availability, forms of recourse, and transaction costs). Social-psychological research, however, indicates that such an assumption is contestable: Across an extensive body of research, individuals who believe their behavior is subject to scrutiny may perform better or less strategically, but they may also perform worse or more strategically, depending on the qualitative characteristics of that belief (Lerner and Tetlock 1999).

One implication of this juxtaposition is that more accountability – that is, more of one of the observable members of the accountability family or an element of a family member – cannot invariably be presumed to cause better results. A second implication is that the two levels of analysis and research designs are complementary. Most immediately, the micro-level analysis measures important aspects and micro-level conditions, mechanisms, and practices that are neglected by the institutional black-box models. A third implication is that it is also necessary to recognize explicitly the situational and transformational mechanisms that link the individual and collective levels of analysis. Table 3 summarizes the measures, framework elements, and frames employed by the psychological and institutional approaches respectively, and indicates some of the elements and frames not addressed by either (note that the more fully explicated, and primarily analytical rather than theoretical, approach of Ostrom, Schroeder, and Wynne 1993 provides the basis for the institutional approach, rather than the World Bank’s empirical work cited above). The extensive scope of relevant measurement and modeling opportunities derived
from just two examples of accountability research suggests the potential complexity of the empirical task as well as the usefulness of a explicitly framework-informed approach.\textsuperscript{21}

<table>
<thead>
<tr>
<th></th>
<th>Psychological approaches (e.g. the empirical work surveyed by (Lerner and Tetlock 1999))</th>
<th>Institutional analytic approaches (e.g. Ostrom, Schroeder, and Wynne 1993)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Research orientation</td>
<td>Largely descriptive</td>
<td>Ultimately prescriptive</td>
</tr>
<tr>
<td>Frames employed</td>
<td>Transactional, Task-environmental, and Social-psychological</td>
<td>Institutional, Organizational</td>
</tr>
<tr>
<td>Measurement techniques</td>
<td>Experimental and field observations of individual subjects</td>
<td>Indices constructed from multiple surveys and polls, aggregate performance measures (in Kaufmann, Kraay, and Mastrandizi 2004)</td>
</tr>
<tr>
<td>Macro-level threshold conditions that lead to accountability</td>
<td>Presence of another; and/or Identifiability of agent; and/or Expectation of non-zero probability of future evaluation by another; and/or Expectation of non-zero probability of need to explain one’s conduct</td>
<td>Structural arrangements that provide for agents’ (ex ante) knowledge of principals’ preferences; and Competition among agents; and Efficient and effective monitoring and enforcement arrangements</td>
</tr>
<tr>
<td>Qualifying conditions that differentiate among types and/or amounts of accountability-as-a-condition</td>
<td>Knowledge or ignorance of audience views; Ex-ante versus ex-post awareness of accountability; Outcome v. process focus; Legitimacy</td>
<td>Variation in the costs, quantities, and quality of: Agent’s information about principal preferences; Principal’s information about agent’s performance; Principal’s exercising exit or voice options for recourse</td>
</tr>
<tr>
<td>Situational mechanisms that link macro-level conditions to micro-level conditions</td>
<td>Not explicitly modeled</td>
<td>Promulgation of knowledge of institutional arrangements; Preference revelation via market behavior or other means; Monitoring</td>
</tr>
</tbody>
</table>

\textsuperscript{21} As it happens, the table also suggests the limitations of the mechanisms-and-conditions approach if it is taken too literally -- not every relevant variable or measure or process can be fit into the Procrustean bed of being a mechanism or a condition.
| Micro-level accountability conditions | Agent’s experience of an “implicit or explicit expectation that one may be called on to justify one’s beliefs, feelings, [or] actions to others” (Lerner and Tetlock 1999, p. 255), as qualified by: • Knowledge or ignorance of audience views (nominal – and refers to agent’s belief rather than to objective accuracy of the knowledge); • Ex-ante or ex-post creation of the accountability (nominal in the simple case); • Outcome v. process focus of accountability (nominal in the simple case); • Legitimate v. illegitimate audience (ideally nominal, but very fuzzy in reality). | • Knowledge of institutional arrangements; • Knowledge of principals’ preferences; and • Capacity to act accordingly |
| Action-formation mechanisms | Conformity; Pre-emptive self criticism*; Cognitive effort; Rationalization/justification* | Rational comparison of expected values (severity x probability of occurrence) of sanctions or rewards and other outcomes |
| Decisional/action-outcome conditions | Quantity and quality of cognitive effort; Degree and nature of decisional bias; Quality and quantity of decision made/action taken; Results of action | Agent’s quantity and quality of effort; Results of agent’s action |
| Transformational mechanisms | ? | ? |
| Collective-results conditions | ? | Degree of satisfaction of principals’ preferences/ expectations; Principal exit or voice; Application of sanctions or rewards (Note that the iterative nature of agent and principal actions here implicates a variety of intervening conditions and mechanisms that clutters up the “mechanisms” scheme somewhat.) |
| Major omissions | Cultural frame, historical ontology | Cultural frame, historical ontology |
Conclusions

Efforts to measure accountability have tended to end up measuring something like accountability, some member of the accountability genus, or something that forms a constituent part of some process or family member associated with accountability, such as openness, transparency, individuals’ subjective experience of feeling exposed to scrutiny, and so on. This is troublesome if we pretend that those measures are of accountability itself, but not if we recognize them for what they are, and locate them within suitable analytic frameworks and conceptual maps of accountability.

The discussion above suggests two approaches to testing the reformers' promises of accountability. First, understanding accountability-the-concept as a historically (and geographically) specific mode of governance suggests the possibility for comparative research. Since accountability is specific and contingent, it may be possible to identify opportunities to compare accountability-based governance to other modes of governance at an aggregate scale. It would still be necessary to specify operational measures for justice, democracy, performance, and ethical behavior, of course!

Perhaps more feasible would be the (continuing) pursuit of measurements of the processes, conditions, and mechanisms through which accountability-based governance operates. By explicitly understanding their roles in an explanatory framework and their locations on the maps of accountability, however, we should be able to construct more meaningful and effective tests of observable implications of the hypothesized promises. Even without necessarily resolving the accuracy of the promises, such an agenda may offer insights with both scholarly and practical usefulness. For example, we noted above that the experimental and field-research findings summarized by Lerner and Tetlock (1999) reveal that individuals tend to respond to
qualitatively different expectations of scrutiny in predictably different ways. Varying degrees of
cognitive effort and alternative account-giving strategies such as reporting, mitigating, or
reframing can to some extent be predicted from knowledge of an individual's belief about the
particular type of scrutiny to which she will be subject and whether she knows what the audience
wants to hear. Within an organizational frame for governance, then, our attention might
usefully be directed to the analysis as well of the mechanisms by which those beliefs are created,
and those by which individual responses to scrutiny are transformed into collective outcomes.

\footnote{It is worth noting that the responses as described by Lerner and Tetlock, even in cases where the task-
performance and account-giving tactics were plainly oriented toward simple telling the audience what the subjects
believed that audience wanted to hear, were equally consistent with morally reactive practical responses and with the
rational, strategic pursuit of self-interest.}
References:


Justice, Jonathan B. 2000. Accountability is not enough: Why improvements in accountability are subject to diminishing returns. Paper read at Joint meetings of the Canadian Political Science Association and the Société Québécoise de Science Politique, July 31, at Québec, QC.


