1   Introduction: forging global accountabilities

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Accountability is a confusing term, one that readily confounds efforts at precise definition or application. On one hand, its implementation is regarded as a kind of panacea with respect to the need to prevent and, whenever necessary, to punish unethical, illegal, or inappropriate behavior by public officials, corporate executives and nonprofit leaders. The refrain is by now familiar: act against sham deals, accounting tricks, securities fraud, personal use of charitable and public funds, exchange of political favors and monies, and so on. The "problematics" of accountability are accordingly framed in terms that underscore the ever-present risks of deliberate malfeasance perpetrated by individuals acting to aggrandize themselves. The commonly espoused "solution" is predictable: better oversight through tougher regulation, combined with harsh penalties as a deterrent. The magic wand of accountability is similarly seen to be at play in instances of global and state governance, where it is regarded as a supervening force able to promote democracy, justice, and greater human decency through the mechanisms of transparency, benchmarked standards, and enforcement.

In recent years, however, the analytical domains of accountability have become so extended that the very precision once conveyed by the concept has become eroded. This has generated widespread concern that the term will become devalued or incapacitated through overuse. "Appropriated by a myriad of international donor and academic discourses," write Newell and Bellour (2002, p. 2), "accountability has become a malleable and often nebulous concept, with connotations that change with the context and agenda." Other observers add further skepticism, finding the term to be "slippery," "chameleon-like," and suffering from "notorious ambiguity," with little correspondence in linguistic systems or cultures other than English, or to the complexities of management in democratic settings (Dubnick and Justice, 2004; Mulgan, 2000; Romzek, 2000). Perhaps more significantly, it is not at all clear that efforts in the name of accountability actually achieve their purported aims. The Cambridge philosopher Onora O'Neill brought

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this point home in a series of BBC lectures, where she spoke about the
''new accountability'' among professions:

Unfortunately I think [accountability] often obstructs the proper aims of
professional practice. Police procedures for preparing cases are so demanding
that fewer cases can be prepared, and fewer criminals brought to court. Doctors
speak of the inroads that required record-keeping makes into the time they can
spend finding out what is wrong with their patients and listening to their
patients. Even children are not exempt from the new accountability: exams are
more frequent and time for learning shrinks. In many parts of the public sector,
complaint procedures are so burdensome that avoiding complaints, including ill-
founded complaints, becomes a central institutional goal in its own right. We are
heading towards defensive medicine, defensive teaching and defensive policing.
(O'Neill, 2002, pp. 49–50)

So it behooves us to take stock of this phenomenon. Certain sets of
questions tumble one to the other. What is accountability? Why has it
recently emerged as so central a concept in relation to the predominant
issues of local and global governance, organizational behavior, and
politics? How is it created, sustained, and nurtured? What influences
a willingness to implement accountability procedures, regimes, and
standards where none had existed before? Is more accountability
necessarily better, or is there a danger of introducing ''too much''
accountability into the dynamics of organizational and social life? What
are the real ''effects'' of accountability, as compared to its rhetoric and
normative assumptions? How do cultural factors, social relations, and
institutional forces affect accountability practices and outcomes? What
are appropriate analytical metrics and measures in evaluating the
impacts or influences of accountability regimes and structures?

In light of these and related questions, this volume pursues two pri-
mary objectives. The first is to problematize accountability, that is, to
seek to understand the concept and its applications without taking
prototypical normative assumptions for granted. The contributing
chapters have been selected in order to bring a diverse set of disciplinary
and empirical perspectives to bear on the problem of framing
accountability. The task assumed by the authors is to muddy the waters,
to develop their own definitions and perspectives, and thus to add both
depth and diversity to commonly held understandings of the concept.
The result is, in part, a challenge to dominant assumptions concerning
accountability, especially those characterized by rationalist and principal–
agent logics, in ways that stress the current value-laden and technocratic
underpinnings of the concept, and so to prepare the way for a new set of
heuristic propositions. In so doing, we seek to contribute to the devel-
opment of what might become a ''second-generation'' perspective on

accountability. In this sense, our approach tends to be interpretive and hermeneutic, one that anticipates future conceptual reconsiderations of accountability. This is designed to emphasize the shifting sands of discursive meanings that arise and come into play whenever and wherever the language of accountability is applied to purported realities shaped by institutional or cultural dynamics.

Our approach may be disconcerting for those readers looking for an all-encompassing and rationalist accountability framework. The chapters in this book suggest that the reality of accountability is far more ambiguous – that it is a socially embedded, politicized, pluralistic, and value-heavy construction – thus defying broad generalizations and universal theorizing. This does not mean that we cannot draw cautious conclusions among seemingly incommensurable frameworks or aim for normative ideals. A dose of skepticism, however, seems warranted.

The second related aim of this book is to observe accountability as a form of participatory praxis, and thus to identify its impacts on social relations and on the configurations of power. Accountability does not operate in a vacuum; it is a means of social control used by the weak as well as the powerful. In order to observe its actual effects in practice, the chapters rely on empirical experience and case studies where possible. The contributions thus draw on a wide range of settings seen through a number of analytical lenses, with cases from the local to the global, the North and South, and including nonprofit or nongovernmental organizations (NGOs), intergovernmental organizations (IGOs), and private sector firms. Our overriding intent, therefore, is to examine accountability by comparing and contrasting how it operates within various cases of governance and social interaction. We seek to understand it as a social phenomenon shaped by and reflective of alternating alignments of politics, cultures, social norms and institutional expectations. In this, the chapters seek to dramatize the techniques of control and the methods of articulation used by practitioners of accountability in multiple cultural and institutional settings. We do this to illustrate and, to the extent possible, to elucidate the institutional problematics and participatory practices that attend attempts to forge global accountabilities.

Framing accountability in public and global institutions

Numerous authors who have sought to portray the nature of accountability find it necessary to define what it is. The "problem of accountability" is frequently cast in technocratic terms; it is a problem of poor oversight and inadequate representation, amenable to correction

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through stringent regulation, more representative electoral and decision-making processes, and backed up by punitive measures. A veritable slew of definitions emerge from attempts to frame accountability in these terms, such as ''the process of holding actors responsible for actions'' (Fox and Brown, 1998, p. 12), or ''the means by which individuals and organizations report to a recognized authority (or authorities) and are held responsible for their actions'' (Edwards and Hulme, 1996, p. 967), or ''the capacity to demand someone engage in reason-giving to justify her behavior, and/or the capacity to impose a penalty for poor performance'' (Goetz and Jenkins, 2002, p. 5). Each of these definitions points to a ''core sense'' of accountability which Mulgan (2000, p. 555) identifies as having a set of three key features:

a. It is *external*, in that the account is given to an outside authority;
b. It involves *social interaction and exchange*, with one side seeking answers or rectification, while the other responds and accepts sanctions; and,
c. It implies *rights of authority*, where those calling for an account assert rights of superiority over those who are accountable.

This is essentially a principal–agent view of accountability, in which the lead actor or principal sets goals and employs agents to accomplish them. The primary accountability problematic thus lies in constraining the opportunistic behavior of agents. The logic of accountability flows from this. For Mulgan (2000, p. 557), this ''original core of accountability'' is premised on external scrutiny, supported by justification, sanctions, and control. In public institutions, particularly in modern democracies, such forms of accountability can be applied to two broad sets of relations: between citizens who, as principals, elect candidates to office as their agents; and, between those elected politicians who oversee the work of public administrators and other bureaucrats who act as their agents and, by extension, as agents of the public.

This view of public accountability is also widely shared among scholars of global governance and international politics. Discussions of accountability in public institutions at the global level, have frequently centered on the ''democratic deficits'' of intergovernmental organizations such as the World Bank, the International Monetary Fund, the United Nations, the World Trade Organization, etc. (Nye, 2001). Definitions here likewise refer to authority of some actors over others, for example, ''that some actors have the right to hold other actors to a set of standards, to judge whether they have fulfilled their responsibilities in light of those standards, and to impose sanctions if they determine that those responsibilities have not been

met'' (Grant and Keohane, 2004, p. 3). The literature further identifies four core components of accountability in global governance (e.g., Coleman and Porter, 2000; Oakerson, 1989; Woods, 2001):[1]

> Transparency – collecting information and making it available and accessible for public scrutiny
> Answerability or Justification – providing clear reasoning for actions and decisions, including those not adopted, so that they may reasonably be questioned
> Compliance – monitoring and evaluation of procedures and outcomes, combined with transparency in reporting those findings
> Enforcement or Sanctions – imposing sanctions for shortfalls in compliance, justification, or transparency

Because each of these components builds on the others (with transparency being necessary for compliance, and enforcement depending on all), accountability relies on the presence of all four. But for numerous observers, what underlies the power of accountability mechanisms is enforceability. Goetz and Jenkins (2001, p. 5) envision accountability as a discursive space between *answerability* and *enforceability*; they regard both ''equally important,'' but recognize that ''neither is sufficient.'' Answerability invites a conversation moored to reasons, reflections, excuse giving. It requires justifications for decisions and a rational basis for behaviors, both before and after the fact. To the extent that an accountability framework inheres in reasons given, it engages in answerability. But only enforceability and rectification produce ''strong forms'' of accountability. This requires the application of sanctions. Or, as Mulgan (2003, p. 9) puts it, ''[t]he principal must be able to have the remedies or sanctions imposed on the agent as part of the right of authoritative direction that lies at the heart of the accountability relationship,'' and that accountability ''thus involves an element of retributive justice in making the guilty pay for their wrongdoing.''[2]

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[1] This list of core components is adapted from a review of various analyses of accountability summarized in Herz and Ebrahim (2005). For example, Woods (2001) identifies the three ''elements'' of transparency, compliance, and enforcement. The component of ''justification'' draws from Coleman and Porter (2000, p. 380) who note that ''The concept of accountability includes the idea that political leaders will explain to citizens how their actions have addressed the articulated wants and preferences of the 'people''' and from Oakerson (1989, p. 114) who writes that ''To be accountable means to have to answer for one's action or inaction, and depending on the answer, to be exposed to potential sanctions, both positive and negative.''

[2] Many authors who examine the issues of answerability and enforcement in accountability refer to Day and Klein (1987).

For Goetz and Jenkins, as well as for Mulgan, the key to effective forms of accountability rests in a form of *role reversal*. In the space between answerability and sanctions, or what they call the ''accountability drama,'' the *objects* of accountability (those upon whom the call to account is both incumbent and punishable) and the *agents* of accountability (those empowered to seek answers and to level punishments) must and on occasion do play out their roles in reverse.[3] ''Many public bodies,'' they observe, ''are both objects *and* agents of accountability. Legislators are accountable to voters, but are also legally empowered to hold executive agencies to account'' (Goetz and Jenkins, 2001, p. 5).[4] In such a manner, those armed with power and the capacities of decision-making become themselves subjected to the authority of the rectification procedures they previously applied. As Mulgan concludes, ''Accountability is incomplete without effective rectification.'' Seen in this light, accountability becomes the morality play of principals and agents, objects and subjects, dramatized by role reversals in the exercises of that power and authority. It is this reversibility of roles, of subjectivities and ontologies that embeds the ultimate promise of enforceability or sanctions and grounds their legitimacy in terms of public ethics.

In considering how accountability might be operationalized in practice, Goetz and Jenkins (2001, p. 7) offer two further distinctions. First, *vertical accountability* refers to mechanisms in which citizens and their associations can directly hold the powerful to account, such as through elections in which voters select representatives and also hold incumbents to account. It also includes the lobbying of governments by citizen organizations, and involves demands for explanations both through potential sanctions such as negative publicity and through formal procedures such as freedom of information legislation. Second, *horizontal accountability* refers to inter-institutional mechanisms or checks and balances (Goetz and Jenkins, 2001, p. 7; Woods, undated, p. 4). In the public sector, this typically includes the oversight of executive agencies

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[3] Note the difference in use of terminology here. What we have called principals and agents, Goetz and Jenkins respectively call agents and objects. This is because the agent of a goal (i.e., someone tasked with achieving a goal) becomes the object of accountability. Similarly, the principal who sets that goal becomes the agent of accountability when he or she seeks to exercise oversight.

[4] Goetz and Jenkins (2001, p. 5) also note that ''divisions of labor'' in accountability processes can become complicated so that the role reversals are not always direct. ''Those entitled to demand answers from power holders,'' they write, ''are not necessarily the same as those put in charge of deciding on and doling out penalties.'' Several authors that address the tensions between answerability and enforceability or sanctions in accountability systems, as in this present instance, refer to Schedler (1999, pp. 14–17).

by legislatures, the use of quasi-independent review bodies such as auditors-general and anti-corruption commissions, as well as assessment by the judiciary of adherence by public actors to laws and legal norms, and so on. Constitutional divisions of power among the executive, judiciary, and legislative branches of government further enable such forms of accountability.

Vertical and horizontal mechanisms such as these have proven much more difficult to apply at the global level because of the absence of the "political infrastructure" that would support oversight in nation-states, such as geographically bounded political communities, direct election of representatives, and formalized relations between political, adminis-trative, and judicial bodies (Grant and Keohane, 2004; Herz and Ebrahim, 2005; Nye, 2001). As a result, some observers of global public institutions such as the World Bank and World Trade Organization have concluded that these institutions are unlikely to ever be much more than venues for bureaucratic bargaining between elites (Dahl, 1999, p. 19; as cited in Herz and Ebrahim, 2005, p. 55; Kapur, 2002, p. 75).

Conceptualized another way, a question of legitimacy and norms arises in discourses over accountability with respect to authority, power, and control mechanisms. "Accountability presupposes a relationship between power-wielders and those holding them accountable," write Grant and Keohane (2004, p. 3, emphasis added), "where there is *a general recognition of the legitimacy* of 1) the operative conditions for accountability and 2) the authority of the parties to the relationship." They stress the relevance of consensus or common understanding by adding that the very concept of accountability, "implies that the actors being held accountable have obligations to act in ways that are *consistent with accepted standards of behavior*" (Grant and Keohane, 2004, p. 3). If accountability is embedded in accepted standards of behavior, and if it is this factor that endows it with legitimacy, then the struggle for account-ability at the global level is a battle over how to establish and enforce such standards or norms of behavior. Mechanisms of vertical accountability (such as elections and right-to-know legislation) and horizontal accountability (such as legislative oversight and judicial checks) typically associated with democratic societies do not necessarily enjoy broad legitimacy at the global level. Efforts to impose them from abroad are frequently characterized as infringements on state sovereignty. Even where broad norms are accepted in rhetoric and even formalized in treaties or declarations (such as the Kyoto Protocol and the Universal Declaration on Human Rights) their enforcement remains problematic despite procedural structures designed to ensure the enunciation of guidelines.

As a consequence, this discussion suggests that calls for accountability in global public institutions are likely to pursue three general directions: 1) improving vertical accountability by reforming representation in existing governance structures, and thus making it possible for principals (i.e., member governments and their citizens) to hold their agents (i.e., the managers and directors of those institutions) to account; 2) improving horizontal accountability through quasi-independent oversight mechanisms, separation of powers, ombudspersons, judicial review, and conflict management procedures; and 3) establishing new approaches to decision-making that are less well charted and constrained by the binary distinctions of principal–agent and vertical–horizontal dichotomy, but which are more pluralistic, on the grounds that this can improve both legitimacy and effectiveness.

The chapters in this book contribute insights into each of these arenas. Goetz and Jenkins examine the limitations of both horizontal and vertical accountability mechanisms in the context of municipal and state governance in India, and draw on local experiments to forge ''hybrid'' mechanisms developed by citizens and civil society groups. Woods and Germain each examine mechanisms currently used in institutions of global finance and trade, and point to the need for new participatory approaches and logics. But while Woods emphasizes a need for better monitoring and enforcement, Germain proposes a shift away from a ''logic of compliance'' towards a ''logic of participation.''

The chapters also go beyond evaluation of the mechanisms in order to develop new ways of conceiving accountability and its frameworks. The predominant principal–agent perspective, while no doubt useful, is nonetheless constrained in its ability to explain how accountability functions in practice, particularly in settings where distinctions between principals and agents are ambiguous, shifting, and interdependent. The chapters by Brown, Ebrahim, and Macdonald examine the limitations of analyses shaped by the rationalist assumptions intrinsic to principal–agent formulations. Brown compares principal–agent accountability to representative accountability and presents a third model – *mutual accountability* – based on his experience with multiparty social action initiatives. Ebrahim builds on Brown's use of principal–agent theory, by showing how organizations such as development NGOs act as both principals and agents in their relations with funders, regulators, and communities. This dual role creates tension and ambiguity in accountability relations, with actors vying to establish authority through mechanisms of control. Macdonald, too, provides a critique and alternative framework, through her analysis of transnational supply chains in the garment industry. She articulates a *plurilateral accountability*

framework that more accurately describes the interdependence among the key players: Southern workers, transnational firms, producer states, consumer states, and non-state actors in transnational advocacy networks. In this last category, she observes that while Northern NGOs play crucial roles in raising the profile of workers' issues, they often dominate decision-making in advocacy campaigns and thereby demonstrate little direct accountability to Southern workers. She argues for a reconceptualizing of accountability based on the idea of ''complex reciprocity'' in networks rather than on simple binary relationships. The analytical significance of networks is revisited by Weisband in his concluding chapter to this volume in order to emphasize the need to problematize the role and impacts of accountability regimes within theoretical frameworks that combine the discursive character of public ethics to efficiencies in participatory action.

Framing accountability in organizations

Attention to accountability has, of course, not been limited to public institutions, be they governmental or intergovernmental. In the business world, corporate social responsibility and transparency have become ubiquitous terms. This is a result not only of highly visible cases of corporate malfeasance and whistle-blowing, but also from a growing recognition of the diverse interests and values of corporate stakeholders (e.g., Braithwaite and Drahos, 2000; Gundlach et al., 2003; Halal, 2001; Weaver and Agle, 2002; Zadek et al., 1997). In the world of nonprofit or nongovernmental organizations, previously buffered by their reputations as ''do-gooders,'' board members and key officers have been accused of wrongdoings ranging from mismanagement of resources and use of funds for personal gain to sexual misconduct and fraud. In the United States, for example, scandals have been reported at well-known organizations such as the United Way of America, Goodwill Industries, Head Start, the American Cancer Society, and the American Red Cross. Concerns at these and other organizations of inappropriately high executive compensation, high costs of administration, operation, and fundraising, wealth accumulation, commercialization, and failure to reach the poor, have all contributed to an erosion of public confidence in nonprofit organizations (Gibelman and Gelman, 2001; Young et al., 1996).

Discussions of accountability in the organizational behavior literature have largely focused on organizational ecology, resource dependence, and stakeholder theories. The organizational ecology literature has suggested that accountability provides a sense of stability in organizational relations by maintaining the commitments of members and

clients. Accountability, as such, involves the production of internally consistent – but not necessarily truthful – accounts of how resources have been used by an organization, as well as about the decisions, rules, and actions that led to them (Hannan and Freeman, 1989, pp. 73–4, 245). Social selection processes tend to favor organizational forms with high levels of such accountability and reliability. This suggests that accountability practices have value in creating stability and assuring public confidence, but not necessarily in promoting ethical behavior.

The resource dependence literature concentrates more explicitly on the problems of establishing stability in the face of asymmetries in resources, and thus power. Much of this literature has focused on private sector firms (e.g., Pfeffer and Salancik, 1974; 1978), although its characteristic forms of analysis are equally applicable to relationships among nonprofit organizations and their funders. Indeed, NGO concerns about accountability to donors have often centered on asymmetries in resources that result in excessive conditionalities or onerous reporting requirements attached to funding. Accountability mechanisms, such as annual project reports and financial statements, are used not only by funders to keep track of NGO spending, but also by NGOs to leverage funds by publicizing their projects and programs. Thus there is a resource interdependence (albeit often asymmetric) in which NGOs rely on donors for money, and donors rely on NGOs for their reputations in development activities. Studies of resource dependence potentially offer much insight on accountability, especially by revealing the kinds of mechanisms used by organizations to leverage responsiveness (e.g., Hudock, 1999; Smith, 1999). This theme is developed in several chapters below that deal with issues of development and accountability.

Accountability relationships within organizations tend to become complicated by virtue of the fact that organizations must often deal with competing demands. Stakeholder perspectives evolving from the organizational behavior literature point directly to subsequent predicaments. Much of the early work in this field is credited to Edward Freeman's (1984) writing on a "stakeholder approach" to strategic management among private sector firms, in which stakeholders are defined to include not only stockholders but also other individuals and groups who can affect, or are affected by, a particular business. This work, in turn, has fed into a burgeoning literature on corporate social responsibility, performance, and ethics (e.g., Clarkson, 1995; Hummels, 1998; Jawahar and McLaughlin, 2001; Soule, 2002; Wheeler and Sillanpää, 1997; Wicks et al., 1994), which has become increasingly relevant in the wake of corporate accounting scandals. Private firms are thus not only accountable to stockholders, but now also face demands by customers