Accountability: Background Readings Related to a Daniels Fund Ethics Initiative Principle

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Accountability: Accept responsibility for all decisions

Source: http://en.wikipedia.org/wiki/Accountability

In ethics and governance, accountability is answerability, blameworthiness, liability, and the expectation of account-giving.[1] As an aspect of governance, it has been central to discussions related to problems in the public sector, nonprofit and private (corporate) worlds. In leadership roles,[2] accountability is the acknowledgment and assumption of responsibility for actions, products, decisions, and policies including the administration, governance, and implementation within the scope of the role or employment position and encompassing the obligation to report, explain and be answerable for resulting consequences.

In governance, accountability has expanded beyond the basic definition of "being called to account for one's actions".[3][4] It is frequently
described as an account-giving relationship between individuals, e.g. "A is accountable to B when A is obliged to inform B about A’s (past or future) actions and decisions, to justify them, and to suffer punishment in the case of eventual misconduct".[5] Accountability cannot exist without proper accounting practices; in other words, an absence of accounting means an absence of accountability.

History and etymology

"Accountability" stems from late Latin *accomptare* (to account), a prefixed form of *computare* (to calculate), which in turn derived from *comptare* (to reckon).[6] While the word itself does not appear in English until its use in 13th century Norman England,[7][8] the concept of account-giving has ancient roots in record keeping activities related to governance and money-lending systems that first developed in Ancient Israel,[9] Babylon,[10] Egypt,[11] Greece,[12] and later, Rome.[13]

Types

Bruce Stone, O.P. Dwivedi, and Joseph G. Jabbar list 8 types of accountability, namely: moral, administrative, political, managerial, market, legal/judicial, constituency relation, and professional.[14] Leadership accountability cross cuts many of these distinctions....

Ethical accountability

Within an organization, the principles and practices of ethical accountability aim to improve both the internal standard of individual and group conduct as well as external factors, such as sustainable economic and ecologic strategies. Also, ethical accountability plays a progressively important role in academic fields, such as laboratory experiments and field research. Debates around the practice of ethical accountability on the part of researchers in the social field - whether professional or others - have been thoroughly explored by Norma R.A. Romm in her work on Accountability in Social Research,[15] including her book on New Racism: Revisiting Researcher Accountabilities, reviewed by Carole Truman in the journal Sociological Research Online.[16] Here it is suggested that researcher accountability implies that researchers are cognisant of, and take some responsibility for, the potential impact of their ways of doing research – and of writing it up – on the social fields of which the research is part. That is, accountability is linked to considering carefully, and being open to challenge in relation to, one’s choices concerning how research agendas are framed and the styles in which write-ups of research "results" are created....

Individual accountability in organizations

Because many different individuals in large organizations contribute in many ways to the decisions and policies, it is difficult even in principle to identify who should be accountable for the results. This is what is known, following Thompson, as the problem of many hands.[18] It creates a dilemma for accountability. If individuals are held accountable or responsible, individuals who could not have prevented the results are either unfairly punished, or they “take responsibility” in a symbolic ritual without suffering any consequences. But if only organizations are held accountable, then all individuals in the organization are equally blameworthy or all are excused. Various solutions have been proposed. One is to broaden the criteria for individual responsibility so that individuals are held accountable for failing to anticipate failures in the organization. Another recently proposed by Thompson is to hold individuals accountable for the design of the organization, both retrospectively and prospectively.[19]

Constituency relations

Within this perspective, a particular agency or the government is accountable if voices from agencies, groups or institutions, which is outside the public sector and representing citizens’ interests in a particular constituency or field, are heard. Moreover, the government is obliged to empower members of agencies with political rights to run for elections and be elected; or, appoint them into the public sector as a way to hold the government representative and ensure voices from all constituencies are included in policy-making process....

Contemporary evolution

Accountability involves either the expectation or assumption of account-giving behavior. The study of account giving as a sociological act was articulated in a 1968 article on "Accounts" by Marvin Scott and Stanford Lyman[22] and Stephen Soroka, although it can be traced as well to J. L. Austin’s 1956 essay “A Plea for Excuses,”[23] in which he used excuse-making as an example of speech acts.
Communications scholars have extended this work through the examination of strategic uses of excuses, justifications, rationalizations, apologies and other forms of account giving behavior by individuals and corporations, and Philip Tetlock and his colleagues have applied experimental design techniques to explore how individuals behave under various scenarios and situations that demand accountability.

Recently, accountability has become an important topic in the discussion about the legitimacy of international institutions. Because there is no global democratically elected body to which organizations must account, global organizations from all sectors bodies are often criticized as having large accountability gaps. The Charter 99 for Global Democracy, spearheaded by the One World Trust, first proposed that cross-sector principles of accountability be researched and observed by institutions that affect people, independent of their legal status. One paradigmatic problem arising in the global context is that of institutions such as the World Bank and the International Monetary Fund who are founded and supported by wealthy nations and provide aid, in the form of grants and loans, to developing nations. Should those institutions be accountable to their founders and investors or to the persons and nations they help? In the debate over global justice and its distributional consequences, Cosmopolitans tend to advocate greater accountability to the disregarded interests of traditionally marginalized populations and developing nations. On the other hand, those in the Nationalism and Society of States traditions deny the tenets of moral universalism and argue that beneficiaries of global development initiatives have no substantive entitlement to call international institutions to account. The One World Trust Global Accountability Report, published in a first full cycle 2006 to 2008, is one attempt to measure the capability of global organizations to be accountable to their stakeholders.

Accountability is becoming an increasingly important issue for the non-profit world. Several NGOs signed the “accountability charter” in 2005. In the Humanitarian field, initiatives such as the HAPI (Humanitarian Accountability Partnership International) appeared. Individual NGOs have set their own accountability systems (for example, the ALPS, Accountability, Learning and Planning System of ActionAid).

Proposed symbolism

Viktor Frankl, neurologist, psychiatrist, author, and founder of logotherapy and one of the key figures in existential therapy, in his book Man’s Search for Meaning recommended that the Statue of Liberty on the East Coast (that has become a symbol of Liberty and Freedom) should be supplemented by a Statue of Responsibility on the West Coast.” Frankl stated: “Freedom, however, is not the last word. Freedom is only part of the story and half of the truth. Freedom is but the negative aspect of the whole phenomenon whose positive aspect is responsibleness. In fact, freedom is in danger of degenerating into mere arbitrariness unless it is lived in terms of responsibleness.”

Footnotes


8. Seidman, Gary I (Winter 2005). "The Origins of Accountability:
Everything I Know About the Sovereign's Immunity, I Learned from King Henry III". St. Louis University Law Journal 49 (2): 393–480.


15. Tembo, F., March 2012, Citizen voice and state accountability: towards theories of change that embrace contextual dynamics Overseas Development Institute, retrieved 23rd March 2012


29. Feldman, J. (2001) "The Moral Behavior of Children and Adolescents at a Democratic School." Pdf. This study examined moral discourse, reflection, and development in a school community with a process similar to that described by Lawrence Kohlberg. Data were drawn from an extensive set of field notes made in an ethnographic study at Sudbury Valley School (an ungraded, democratically structured school in Framingham, MA), where students, ranging in age from 4 to 19, are free to choose their own activities and
companions. Vignettes were analyzed using grounded theory approach to qualitative analysis, and themes were developed from an analysis of observations of meetings. Each theme describes a participation level that students assume in the process and that provide opportunities for them to develop and deepen understanding of the balance of personal rights and responsibilities within a community. The study adds to the understanding of education and child development by describing a school that differs significantly in its practice from the wider educational community and by validating Kohlberg's thesis about developing moral reasoning. Retrieved, 24 October 2009.


References

- Thompson, Dennis F. “The Responsibility of Advisers” in Restoring Responsibility: Ethics in Government,

Further reading

- Mark Bovens, “Two concepts of accountability: accountability as a virtue and as a mechanism,” West European Politics 33 (2010), 946–967.
- Citizens’ Circle for Accountability
- Accountability Initiative
- Organizational Realities - Accountability: What Does It Really Mean?