



Universiteit Utrecht

The Public Accountability Review

A Meta-Analysis of Public Accountability Research in Six Academic Disciplines

WORKING PAPER

Thomas Schillemans (t.schillemans_at_uu.nl)

2013, Utrecht University School of Governance

Contents

Introduction	3
The Analysis.....	6
Analyzing 210 Papers.....	10
Issues: A multitude of Deficit Studies	10
Definitions: A Plea for Hyphenation.....	13
Theories: Absentees, Rational Agents & Social Contingency.....	15
Research Methods: Mono- and Multi Methodologists.....	19
Accountable Actors: Individuals, Organizations, Institutions & Systems	22
What about Accountability? Design, Practices & Fiasco's.....	23
Conclusions: Some Footholds for Accumulation.....	25
References.....	26

Introduction

Academic convention has it, and rightly so, that prospective authors first need to provide an overview of their subject, in which they describe and explain the main thoughts, concepts, findings and intellectual battlefields, before they are allowed to introduce and explain their own contribution. As a reader of other peoples' work, and reading with varying purposes, I occasionally exclaim (ever so silently) 'really?!' Some people's summaries of the field are just quite different from my own take on the subject matter. When you are in a humble state of mind, you will probably think: 'Gee, this author is taking insights from the literature that have failed to grab my attention'. And the humble reader just needs to read up on the subject some more. However, when you are in a more self-assured mode, and when you are reading on a subject that has had your academic attention for quite a while, you are sometimes more likely to think: 'This can't be right!' and '(s)he is just wrong!'

The academic convention of the literature review is generally upheld in the journals in political science and public administration. Authors are expected to summarize the findings in their field and need to situate their own work inside it. However, scholars are in practice allowed a large measure of freedom just in how they summarize and, more importantly, on what basis. The bottom line strategy seems to be: 'As long as the reviewers go along with it, any literature review is fine'. And reviewers (and editors) come in all shades, sometimes demanding lengthy, descriptive overviews, sometimes demanding fresh ideas, and sometimes demanding confirmation of pre-existing beliefs. I can remember a couple of reviews where I felt that the reviewer did not do justice to the existing literature and my own take on it; others have, I may fear, probably thought the same of my own comments as a reviewer. A good thing, then, that reviewing generally is a double blind affair!

As literature reviews are mandatory, but as there is no fixed format for it and authors do not need to account for the way in which they concoct their reviews, we sometimes describe apparently sensible overviews which suffer in practice from a somewhat tilted, perhaps sometimes even biased, perspective. On closer scrutiny, some of the claims in literature reviews would probably fall in the face of evidence. We experienced one of those instances ourselves. In our paper on public accountability in Public Administration (Bovens et al. 2008), we claimed that the accountability literature sported three different important normative debates, the third of which was about accountability and learning. Closer scrutiny of the accountability literature, however, of which this working paper is the end product, revealed that the accountability literature was much less concerned with learning than we had sensed. Only a very limited set

of public administration, public management and European governance papers explicitly focused on accountability and learning (and some of those that did, were actually written by us!). This is something the critical reader might actually have been able to guess from the conspicuously 'old' sources that we were quoting in that section of the paper. This does not imply that learning is *not* a valid normative perspective relating to accountability, as a currently growing body of literature testifies. However, the general claim that learning was one of the most important perspectives in the literature was in its specific form just inaccurate.

The overview in this working paper of recent accountability studies in different social-scientific disciplines aims to circumvent precisely those types of errors: generalizations about the state-of-the-art on a subject or in a field which overemphasize or underestimate some issues because people simply can't read everything that is published. This overview aims to provide a solid basis – for myself, my (ex-)Utrecht fellow accountability researchers but now also for other scholars in the field – for assessing the state of the art of recent public accountability research. The overview is based, as will be explained in-depth in the next section, on a systematic assessment of all academic papers focusing explicitly on 'accountability' in a selection of top journals in the past years. By systematically analyzing recurring issues, definitions, methods, findings, and other important determining factors of research, we are able to truly claim the veracity of our generalizations about contemporary accountability research. This overview has already served as a basis for a number of publications (Schillemans 2010; Brandsma & Schillemans 2012; Bovens, Goodin & Schillemans frth., and Bovens & Schillemans frth.), but the overview as such has not been published.

In addition, this systematic analysis of recent accountability research also aims to support a second cause. Another perfectly understandable and often fully warranted, yet at times slightly annoying, habit of many social scientists is to claim that complex concepts, such as 'accountability', can mean many different things to many different people. This conclusion, as such, is often arguably 'true'. The objects of political science and public administration research defy easy, stable and 'closed' definitions. As a result, there are many different varieties of papers where authors primarily aim to further our understanding of this (or another) essentially contested concept. After reading about accountability for a decade or so, I am sometimes haunted by the nagging feeling that we, social scientists, may be generally overstating the level of complexity and diversity of the concepts with which we work and, simultaneously, underestimate the extent to which we actually agree about them. By failing to see the extent to which we do indeed agree on important concepts, we also miss out on important opportunities to build on each other's' work and insights.

As a result, and this seems undeniably 'true' in public accountability research, there is very little accumulation of knowledge (see Yang 2011; Bovens et al 2013; Dubnick 2013). The general field looks very much like a loose concoction of (sudden) stops and (promising) starts.

This working paper aims to provide both an overview of the state of the art of public accountability research and a stepping stone for accumulative work on public accountability (for this, see also Bovens et al 2013). It serves this first cause by discussing the fruits of recent scholarship in accountability in six different disciplines: accountancy, constitutional law, international relations, political science, psychology, and public administration. What we provide is not an in-depth analysis of the contents of papers in these fields. Rather, we will be pointing out the recurring themes, issues, methods, definitions and theories across and within the different disciplines. On the basis of this overview, the issues on which many researchers, beneath all the apparent and understandable intellectual controversy, agree, are pointed out. This aims to contribute to the agenda for accumulative accountability research.

Before we commence to discuss our overview of accountability research, we will first describe and explain our analysis.

The Analysis¹

This paper was inspired by Yang (2011). In his paper he made a conscious attempt to create an overview of the literature on accountability by comparing the papers on accountability in five major American journals across a ten year time span. This approach is attractive because of the structural incorporation of every publication that was good enough to pass the *barriers of review*, as a proxy for quality, into the major journals. The approach is also fruitful as accountability is central to the work of many authors but there are not many authors who are central in the literature on accountability. Many people have written many interesting things on accountability – the impending overview shows that many different authors find accountability an important topic: there are almost as many authors as there are papers – but there are only a few who have been able to set the terms of the general accountability debate. Therefore, an analysis of the range of the accountability papers is necessary if one wants to see the possible progress on the related issues. In addition to Yang's focus on five major journals and only a few evaluative criteria, this paper is based on a broader range of papers and criteria and takes a broader disciplinary focus.

This meta-analysis is based on a database of academic papers on accountability, covering the arguably most relevant academic disciplines relating to public accountability. The meta analysis aimed to provide an overview of the literature on accountability in the different relevant disciplines and to provide an up-to-date display of some of the main issues, ideas and developments in the current literature.

The analysis necessitated a number of decisions pertaining to selection. Those questions were: what disciplines?, which journals?, what makes an article count as being about 'accountability'?, and: what are relevant questions to be posed about all those articles? We will shortly explain the substance and rationale of these decisions.

Disciplines. The aim was to analyze papers from those disciplines of most relevance to issues of public accountability. The six selected areas were public administration, constitutional law, political science, international relations, accounting & business administration, and social psychology. This selection is to some extent necessarily arbitrary, as important fields (organization studies, development studies) could not

¹ We thank our research assistants; especially Christoph Ossege (for the first phase of the meta analysis), and also Remco Smulders (for the second phase of the meta analysis), and Paul den Otter (for his special attention to definitions) for their excellent work on the accountability database for the meta-analysis.

be analyzed. Furthermore, as the boundaries between disciplines are permeable, the selection of some of the individual journals posed some difficulties that have been handled pragmatically.

Journals. The data base aimed to collect all papers on ‘accountability’ in a selection of the most important academic journals (based on ISI-ranking) over the past years. This simple idea proved to be a lot more difficult to realize than was expected. As mentioned before, as disciplinary boundaries are not set in stone, existing lists of ‘most important journals’, even based on ISI-rankings, were not mutually exclusive, so we had to make somewhat contingent choices. Furthermore, as our aim was to understand what different disciplines had to say about accountability, we needed high-ranking journals featuring papers focusing on ‘accountability’. It turned out that some of the initially selected journals featured few, sometimes even no, papers that were explicitly about ‘accountability’. As a result, we had to include additional journals, although they were still selected on the basis of impact factors. For constitutional law, accounting, and social psychology, our eventual selection was also based on the work of the authors roughly writing about these disciplines in the Oxford Handbook of Public Accountability (see Harlow 2013, Hayne & Salterio 2013, resp. Patil, Vieider & Tetlock 2013). In total, the articles on accountability in 40 journals have been analyzed (see below).

Focusing on journals naturally means that books have not been taken into account. Important recent books on accountability, such as Dowdle 2006, Bovens et al 2010, and Dubnick & Frederickson 2011, have not been included. This is to some extent a real loss of course. However, many of the contributors to those, and other, accountability-books have also written papers in top journals in the past years, so at least some of their work has been incorporated.

‘Accountability?!’ As accountability is a substantive standard by which the actions (or lack thereof) of a broad variety of public actors is judged, and as accountability has been translated into an enormous array of institutional mechanisms, the list of potential accountability papers is problematically long. We have chosen to select only those papers that either had ‘accountability’ in their title or mentioned ‘accountability’ as a key word. As a result, we have selected those papers that explicitly aimed (or at least, suggested) to make a contribution to our understanding of ‘accountability’. Obviously, this selection will have a bias in the sense that some highly relevant contributions, for instance about ‘elections’ or ‘audits’, have not been taken into account. On balance, however, we have at least collected and analyzed all those papers claiming to focus on ‘accountability’. In total 210 academic papers were collected and analyzed (see the references section).

The Analysis. The analysis aimed to provide a comparable overview of the contents of the selected journal articles. This requires the use of standardized questions to be posed and some fairly crude categorizations. All papers were analyzed on the same general items: i) definitions of accountability, ii) use of formal theories, iii) research methods, iv) type of accountability problem that is investigated, v) type of accountable actor, vi) use of comparative design, vii) the aim of the paper, viii) results (through a quick scan).

The Process. The meta analysis was conducted in two phases. The original database focused on public administration journals (and some European governance journals, that were collected for another project, see Bovens et al 2010). By far the most papers in this category come from the public administration journals. The original database covered a 10-year period, with 114 individual articles (including review articles) in 17 journals, starting with the highest ranking journals. In the second phase, the approach was slightly streamlined and the other 5 disciplines were added, however only for the preceding five years and with a focus on some of the most important journals, carrying at least a number of papers focusing explicitly on 'accountability'. The journals and numbers of analyzed articles per discipline are listed below.

The Journals. The following journals have been analyzed.

Public Administration and European Governance: 17 journals, 114 articles. Administration & Society, Journal of social policy, Local Government Studies, Policy and Politics, Public Administration Review, Governance, Public Administration, Journal of Public Administration Research & Theory, Public Performance & Management Review, Regulation & Governance, The American Review of Public Administration, + European Governance journals: European journal of political research, European Union Politics, Journal of Common Market Studies, Journal of European Integration, Journal of European public policy, West European Politics.

Social Psychology: 4 journals, 16 articles. Journal of personality and social psychology; Personality and social psychology bulletin; Organizational Behaviour and Human Decision Processes; Journal of Experimental Social Psychology.

International Relations: 5 journals, 17 articles. International Organization, World Politics, Common Market Law Review, World Development, Development policy review.

Political science: 4 journals, 20 articles. American Political Science Review, Annual Review of Political Science, American Journal of Political Science, Global Environmental Politics.

Constitutional law: 5 journals, 19 articles. Harvard Law Review, Virginia Law Review, Modern Law Review, European Law Journal, European Journal of International Law.

Accounting and business economics: 5 journals, 26 articles. Accounting Review, Accounting Organizations and Society, Contemporary Accounting Research, Financial Accountability & Management, Management Accounting Research.

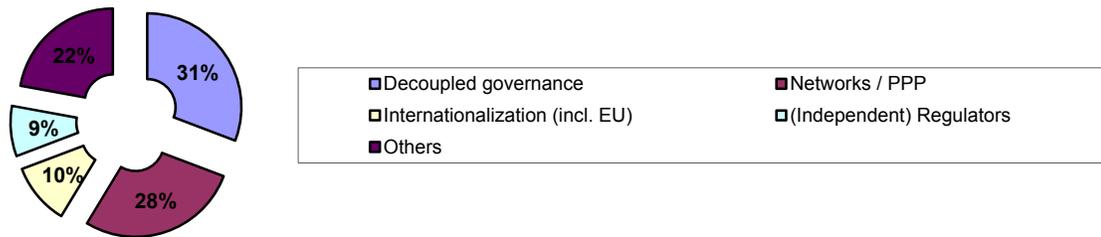
Analyzing 210 Papers

The analysis of the literature aimed to provide a rough overview of the field. A number of key issues have been analyzed in all papers and they will be reported here. First of all, we coded the types of issues that sparked of the research interest of authors. We then turned to definitions: how do people define accountability? The analysis then focuses on the type of actor being held accountable and, when applicable, the organizational issues involved. The analysis then turns to the use of formal theories and the use of methods, including comparative approaches.

Issues: A multitude of Deficit Studies

Many researchers have in the past two decades or so somehow decided that it is relevant and interesting to study accountability. This begs the question 'why?' Why do so many people in different disciplines more or less suddenly study this concept and, in the process, contribute to the concepts' ever widening meaning (see Mulgan 2000) and to its conceptual travels (Flinders 2011)?

The introductions of many academic papers suggest a fairly uniform and rather compelling answer: as the structures of governance, international relations, and the public-private dichotomy has been transforming over the last centuries, accountability – where office holders are accountable to those to whom they owe their office – has become ever more problematic. In a widely cited article on accountability, Kaare Strøm (2000) has convincingly argued that accountability (theoretically) thrives best when there are direct hierarchical lines of command in the policy process between the electorate and the agents executing public policies that are complemented by clear accountability demands that run in the opposite direction. Most contemporary authors assert or assume that governments traditionally mirrored Strøm's ideal situation quite closely, but that the gist of many public management reforms since the late nineteen nineties has been to effectively thwart the possibilities of central administrations to hold the agents delivering public services to account. Figure 1 below clarifies how almost all papers in the largest set of public administration and European governance sample respond to administrative reforms that cut through the direct lines of command / accountability between the delivery of and the formulation of public policies.

Fig. 1 Issues in Public Administration Journals

Almost a third of the papers focus on situations where services are not delivered by bureaucracies or via established bureaucratic routines, but rather are provided by more or less independent, more or less public organizations, that are faced with incentives from a (quasi-)market environment. These are all papers on 'decoupled governance': the service provider / implementing agency / street level bureaucrat has been (partially) decoupled from the national, local or federal government. A typical example of this type of papers is Klingner et al's (2002) analysis of the accountability of child care providers. The authors elucidate how child care providers are faced by a complex regime of multiple and contradictory accountability mechanisms, where they are faced by conflicting demands due to the political context of their work, the administrative traditions of the field and the consequences of recent market reforms.

In a similar vein, almost another third of the papers focus on the consequences of policy networks, notably the rise of public private partnerships. What ties both types of papers together is that the specific forms of service delivery – through marketization, privatization, disaggregation or in networks – blurs the strict lines of command and accountability that Strøm envisioned for the public service and that are said to have existed in the past. It is then difficult to hold the agent delivering the service accountable for his actions or accomplishments, because it is partially autonomous and / or only partially responsible for outcomes.

The 'others' category of another third of the papers further strengthens the general picture. Again many of these papers focus on administrative reforms that circumvent the conventional hierarchical and unidirectional architecture of governments. In this broader category, we for instance find papers on cyber communities (Dumont & Candler 2005), the autonomous EU president (Gelleny & Anderson 2000), autonomous congressional staff (Romzek 2000), referendums (Setälä 2006), websites (Welch & Wong

2001), and political parties (Müller 2000). In all of these papers, Strøm's idealized direct lines of command and accountability are challenged, complicated or eroded.

The last group of papers focuses on policy fields where decisions are reached on a supra or international level, including the EU, and traditional national forms of accountability are by necessity somewhat compromised. The other last group focuses on the rise of independent (market) regulators, who are themselves involved in accountability processes but on the other hand also create accountability issues because of their organizational autonomy.

When we broaden our focus to the other five disciplines, we (mostly) see a confirmation of the above trends. Many International Relations and Constitutional Law papers on accountability also focus on the internationalization of politics, administration and regulation. Authors in these fields often start from (sometimes exemplified) general developments, such as European integration or international forestry regulation. The accounting and business administration is, in as far as it focuses on *public* accountability (and not on private sector accountability, as is most common in this branch of the literature), widely varied. Some of the articles address general trends such as *New Public Management* or the growing importance of information technology and information systems in public administration and public organizations. Others delve into highly specific and local cases, such as school reforms in New Zealand or the National Health System in the UK. The impetus of the issues under investigation are in line with the developments in public administration research.

The political science papers and the social psychology papers stand out in slight contrast to the above disciplines. They do not stand out by prompting additional salient developments, but, rather, stand out by a much more thoroughly *theoretical* focus. In a striking generalization, one could say that social psychologists focus on research questions emanating from previous research on accountability; very often with a reference to Tetlock's seminal work in the field. And political scientists tend to focus on core issues of democratic theory in general, such as political parties (Bawn & Rosenbluth 2006), meritocracy (McCormick 2006) or coalition government (Maravall 2010). Thus, researchers in these fields seem to be guided more by disciplinary progress in theory-building than by responses to real-world developments.

All in all, accountability papers (apart from the social psychological papers) are generally forms of accountability-deficit research (see Mulgan 2013). Nearly two thirds of the papers focus on situations where the agent or actor has somehow been decoupled from the person or institution authorized to hold him

accountable. 81 out of 124 papers in the public administration and European governance category focus on deficits, whereas 52 out of 82 papers from the other disciplines do likewise. Together, this constitutes the neat figure of 64,5% of accountability *deficit* papers.

Definitions: A Plea for Hyphenation

A large number of papers start with the statement that accountability is a notoriously complex concept that has not reached an unequivocal meaning over time; the concept even seems to expand its meaning. In the academic literature, approximately half of the papers (53%) use formal definitions of accountability (some of the contents of those definitions have been described above). Particularly scholars of public administration and political science stand out by defining their central concepts relatively often. Writers in those disciplines are then trying to refine formal concepts of accountability found in reformed practices of public governance. It is interesting to note, in view of the notorious conceptual complexity surrounding the concept of accountability, that the other half of authors abstains from providing a formal definition and, apparently, assumes that its meaning will be self-evident to their audiences.

When authors proceed to provide formal definitions, they apparently sketch a bewildering variety of definitions, in part stemming from differing academic 'role models' and inspirational texts. Only a few authors 'manage' to feature prominently in the bibliographies of others. On the surface, the definitional landscape is a true tower of Babel, with bewilderingly contrasting analyses. On closer inspection, however, the traces of a minimal consensus on accountability are evident.

This minimal consensus on accountability consists of the following observations.

1) Accountability is about providing answers, about answerability, towards others with a legitimate claim in some agents' work. 2) Accountability is furthermore a *relational* concept: it focuses our attention on agents who perform tasks for others and thus may be held accountable by others. 3) Accountability is retrospective – ex post – and focuses on the behavior of some agent in general, ranging from performance and results to financial management, regularity or normative and professional standards. 4) A large number of authors note that accountability is not a singular moment or situation, but rather refers to a layered process. Following again (Mulgan 2003) and (Bovens 2007) we could say that accountability consists of three analytically distinct phases. In the first phase, the agent/accountor/actor renders an account on his conduct and performance to a significant other. This may be coined the *information phase*. In the second phase, the

principal/accountee/forum assesses the – orally or in writing – transmitted information and both parties often engage in a debate on this account. The principal/accountee/forum may ask for additional information and pass judgment on the behaviour of the agent/accountor/actor. The agent/accountor/actor will then answer to questions and if necessary justify and defend his course of action. This is the *debating phase*. Finally, the principal/accountee/forum comes to a concluding judgment and decides whether and how to make use of available sanctions. This is the *sanctions or judgment phase*.

The above description could be seen as a minimal consensus on the conception of accountability. In total 40% of all papers used base-definitions that lie within this minimal conceptual consensus, which is already quite a high number. However, once we exclude the papers abstaining from formal definitions, we see that roughly three quarter of all papers providing formal definitions do so by providing a definition within the minimal conceptual consensus.

However, after providing a specific definition, people move on in many directions (and some seem to forget about the definition they have just provided). It was striking to see while reading the papers that quite a few authors start with some of the above notions of accountability when they set out their definition, but then proceed in different directions. Quite a bit of this above-minimum conceptual variety is due to the ambition of a number of authors – including the ones mentioned above – to arrive at a fuller, better or more inclusive definition of the concept. Apart from that, a lot of the confusion boils down to the fact that authors, implicitly or explicitly, refer to different *dimensions* of accountability in their papers. For instance, some authors focus attention on the *accountability documents* (annual reports) only where others look more specifically at *institutions* (such as inspections), formal *mechanisms*, specific *reporting requirements*, the availability of formal *sanctions*, or at *incidents, frauds and failures*. Furthermore, some authors adopt an explicit a priori and de iure perspective whereas others rather focus on de facto processes and outcomes and a posteriori evaluations. Finally, some authors look at *results or outcomes*, some look at the *ability* of organizations to provide accounts of their behaviour, some look at the *content* of accountability and some at the *expectations or requirements*.

In light of the bewildering variety of foci under the umbrella of ‘accountability’, it would perhaps help to *hyphenate* the term in a similar way that we may for instance speak about *native-Americans*, *Anglo-Americans*, etc. If authors would discriminate more clearly between for instance *accountability-mechanisms*, *accountability-documents* and *accountability-requirements*, quite a bit (though by no means all) of the conceptual confusion might actually not be necessary.

Theories: Absentees, Rational Agents & Social Contingency

Most definitions of accountability are static in nature; they are basically an attempt to outline a common currency with which to speak meaningfully about political and administrative issues. These conceptual frameworks allow us to isolate instances of accountability from all other social and administrative phenomena and they stand at the heart of attempts to evaluate outcomes. They 'only' provide a taxonomy of the most important existing species of accountability mechanisms but do not come with explicit expectations or hypotheses of what actors will do with these mechanisms or what the likely effects of the adoption of mechanisms is. The dynamic processes evolving through accountability, the *mechanics* of accountability so to speak, are not incorporated in most conceptual frameworks.

Table 1 below provides an indication of the use of formal static definitions of accountability in the different disciplines and the use of dynamic theories. The table quickly conveys that researchers will slightly more often than not formally define accountability in their papers. Public administration and political science scholars stand out by putting more effort into formally defining their central concepts. This can at least partially be explained by the objectives of many authors in this discipline: they are often trying to refine or modify their concepts of accountability to make them compatible to the reformed practices of public governance. The table furthermore also conveys that most disciplines approach accountability from a fairly non-theoretical perspective; the use and testing of formal theories is not far advanced. The only marked exception is the discipline of social psychology, where a highly coherent and closely inter-related community of scholars has been working on the basis of a set of specified theoretical assumptions.

Table 1: Concepts and Theories in Public Accountability Research (N= 210)

Discipline	Statics of Accountability Percentage of recent papers in our sample that used a formal definition of accountability	Dynamics of accountability Percentage of recent papers in our sample that explicitly used a theory
Accounting	42%	42%

International relations	24%	35%
Constitutional and public law	37%	37%
Political Science	50%	40%
Public Administration	60%	26%
Social psychology	44%	75%

Within the different fields of research (omitting constitutional law, with its descriptive and theoretical tradition), two central theoretical models have been developed. In accounting, IR, political science and public administration, the rational principal-agent theory has evolved as the most used – and most criticized – dynamic theory for analyzing accountability. Primarily in social psychology, but with echoes in more sociological approaches of public accountability, the social contingency model has evolved. Both theoretical models are based on a relational core and carry substantive expectations about the likely behavior of parties in an accountability setting, although both models are flexible as well eschewing easy attempts at ratification or falsification (see Gailmard 2013).

When we move from static definitions to dynamic, hypothesis-generating, theories, it becomes evident that far fewer authors use those. Approximately one third of the analyzed papers (37%) made use of formal theories. This outcome was markedly influenced by the psychology-papers, in which a (substantively) highly cohesive community of scholars has been working on the basis of a close-related set of specified theoretical assumptions.

The assumption of the rational actor is most visible in the majority of theoretical studies that use agency theory. Strøm's (2000, see also Müller 2000; Mattli & Bütthe 2005) articles on accountability and delegation are without doubt the most important theoretical endeavours in these journals in the past decade. Strøm consciously models accountability in the 'democratic chain of delegation'. He stipulates that a modern representative democracy can be described as a concatenation of principal-agent relationships (Strom 2000). The citizens, who are the primary principals in a democracy, have transferred their sovereignty to popular representatives, who, in turn, have transferred the drafting and enforcement of laws and policy to the government. Ministers subsequently entrust policy implementation to their ministries, who proceed to delegate parts of these tasks to more or less independent bodies and institutions. Public servants at the

end of this chain of delegation end up spending billions in taxpayers' money, using their discretionary powers to, among many other things, furnish licences and subsidies, distribute benefits, impose fines, prosecute people, and lock them up if need be. Each principal in the chain of delegation seeks to monitor the execution of the delegated public tasks by calling the agent to account. At the end of the accountability chain are the citizens, who pass judgement on the conduct of the government and who indicate their (dis)pleasure at the ballot box. Hence, public accountability is an essential precondition for the democratic process to work, since it provides citizens and their representatives with the information needed for judging the propriety and effectiveness of government conduct (see also Przeworski *et al.* 1999; Dowdle 2006).

Application of the agency model has the strong advantage that it assigns an ideal type of accountability relations – Strøm (2000) for instance stipulates that accountability will work best in presidential systems as the number of delegations is the lowest and relations of delegation and accountability are unidirectional – practical tips for principals who aim to model the relations with their agents and behavioural assumptions for principals and agents. The lucidity of the model has inspired more authors to ground their work – albeit often loosely or partially – in this theory (Auel 2007, Romzek & Johnston 2005, Bardach & Lesser 1996, Bovens 2007, Bovens *et al.* 2008, Mörth 2007; Whitaker *et al.* 2004). Some others used the model as the basis for testing hypotheses. Interestingly, however, not one of these tests was a big success and some others (again with limited success) sought a way out by using stewardship theory.

Breaux *et al.* (2002) for instance tested the applicability of the model in a case of welfare reform and privatization. They concluded: “[N]ot only is traditional principal-agent theory an insufficient tool for understanding the complex interrelationship between democratic actors in this particular case” but they also found that the agency theory-based decision to privatize did not strengthen the welfare work but rather, in the words of a respondent, “undermin[ed] what we are trying to achieve”. A similar finding was reported by Lehn (2008). He used the PA-model to assess organizational performance of contracted not for profit organizations. He then found that the model was only partially applicable to relationships between governments and contracted not for profits, as these organizations also have relational goals with their constituencies which are difficult to comprehend and acknowledge on the basis of the strongly performance oriented model of agency theory. Finally, Kassel (2008) analyzed a complex bidding operation with private for profit organizations. The situation superficially fit into the agency model – but he finds that the principal did not behave as was expected (“did not meet essential criteria”). This meant, the principal did not deliberately hire the best agent, did not have ascertain to have sufficient information in order to tackle the

information asymmetry, and the principal did not enforce the terms of the contract². Kassel suggests that practitioners should adapt their behaviour to fit with the theory and that this would have prevented the policy failure investigated. Possibly so. Nevertheless, as the other authors he finds that agency theory might be suitable as a prescriptive and normative model for accountability, whereas it also in his analysis is flawed as a descriptive model in the sense of predicting the behaviour of actors in accountability processes.

For some authors (Bundt 2000, Dicke 2002. See also: Whitaker et al 2004), stewardship theory was a viable alternative to agency theory as it adopts a more inclusive perspective on the relationship between agent and principal. Stewardship theory has been developed from dissatisfaction with the ingrained selfishness of agents and the ensuing and inescapable clash of interests between principals and agents in agency theory. In contrast with the agency model, stewardship theory seeks to understand the conditions under which agents will not ground their actions in self-interest, but rather take pleasure in serving collective goals or act as stewards to the interests of their principals (Davis, Schoorman and Donaldson 1997: 24). Stewardship theory seeks to understand the qualities that a good steward should have. In doing so, it also changes the perspective on the relationship between the principal and the agent/steward. Whereas agency theory is primarily concerned with the containment of agency losses and costs and the design of an efficient control system – in 1985 White already postulated that agency essentially *is* about control (White, 1985). In contrast stewardship theory focuses on the premises of stewardship. The question is essence is: under what conditions will stewardship flourish in the execution of delegated or acquired tasks? The applications by Bundt (2000) and Dicke (2002) are promising, but the results are also mixed.

All in all, the accountability literature is often theory-light as most papers do not explicitly use a deductive theory, quite some of them actually didn't define the central concept accountability in the first place. Within the cluster of theoretical papers there is a clear dominance of agency theory, with some additional rational approaches such as game theory. The agency model is very suitable to model accountability relations and also combines very well with the dominant conceptual approaches to accountability that are also founded in relationships. However, the sparse empirical tests of the model learn that agency theory and stewardship theory only to a limited degree help explain the behaviour of principals and agents in the investigated

² These findings are very similar to the conclusions in three recent Utrecht phd'-projects on accountability deficits. The three authors independently reached the conclusion that agency theory only partially helps describe and explain the behaviour of accountability forums. The problem is – following these three books – not the problem of a *failing agent* but the problem of a *failing principal*: a principal who does not use sanctions, does not care very much about the delegated task and does not utilize available accountability mechanisms (See Busuioac 2010; Brandsma 2010; Schillemans 2011).

accountability situations. Given the modest results, it was slightly surprising and striking to see that none of the authors used the broad range of studies on accountability in organization studies, political- and social psychology (see Lerner & Tetlock 1999 for an overview). This was slightly striking, as their conceptions of accountability can be combined with the dominant definitions of accountability in public management and public administration as well as with agency theory. More importantly, this body of literature has been tested successfully over the past decades and this has rendered many interesting and cumulative findings that are actually highly relevant to many of the topics in these papers. Nevertheless, none of the authors in public management and public administration papers in our sample have found this literature to be helpful.

Research Methods: Mono- and Multi Methodologists

There is large variety of methods that are used to research accountability. The table below provides an indicative overview of the use of different research methods in the different fields. The grey cells indicate disciplinary preferences, showing how accounting- and public administration scholars will generally use (a combination of) content analysis and interviews, legal scholars prefer theoretical approaches, a preference shared with political scientists who, together with international relations scholars, will also seek quantitative evidence. Social psychologists, to conclude, are known for their experiments and are the most rigorous mono-methodologists. In comparison, accountancy scholars display the most varied approaches to studying accountability.

Table 2: Indicative use of research methods in academic disciplines (N= 210)³

Disciplines	Quantitative	Experiment	Content analysis	Interviews	Observation	Theoretical / Conceptual	Literature review
Accounting	-	+	++	++	+	-	-
Int. rel.	++	--	-	-	--	+	-

³ As some studies used multiple methods, the percentages per discipline do not necessarily add up to 100.

Law	-	--	--	-	--	++	--
Pol. Sc.	++	--	--	-	--	++	+
Pub admin	+	--	++		-	+	-
Soc. Psy	+	++	--	--	--	--	--

Social psychologists work from a more or less cohesive theoretical and methodological vantage point and their work is, as a result, although highly varied and specialized, also fairly cohesive. The political science, international relations and constitutional law disciplines also seem to be anchored in the same theoretical nations of the ideals and institutions of the democratic state. Most of their work focuses on challenges to established doctrines of democratic governance and they seek to understand, with a variety of research methods and often with (partially theoretical objectives) how democracies should 'cope' with challenges, such as for instance internationalization of policies.

The accounting and business administration literature on public accountability is, in contrast markedly more varied. This should not come as surprise, as this branch of the literature is situated at the cross roads of administrative and political theory on one hand, and business administration and accounting and auditing practices on the other hand. Different authors in these journals develop markedly different approaches to this disciplinary encounter. As a result, they use a wide variety of research methods and display findings which, in our limited sample of papers, are only loosely connected.

This loose fit between different research approaches is even more apparent in the public administration literature on accountability which forms the bulk of our analyses and is our disciplinary 'home ground'. This branch of the literature was produced with traditional social scientific research methods on a body of largely unrelated case studies. Slightly more than half of the papers adopted traditional social science approaches. They were qualitative, based on interviews and documents, and authors focused on singular and unrelated cases. As far as we were able to discern, none of these case studies was a specific follow-up on previous case-work and none of the approaches seemed to replicate an approach that was used earlier for a similar issue. As a result, many studies generate very interesting results which are awfully difficult to generalize.

Then some 17% of the papers used quantitative data exclusively or in combination with qualitative data (see also Brandsma & Schillemans 2012). In almost all of these studies, however, accountability was not

the central concern in these papers but they generally rather focused on a different construct, incorporating or adding accountability to some extent. Ashworth (2000) for instance did a statistical content analysis of local party manifestoes, Heynrich (2002) focused on performance management systems, Gelleny & Anderson (2000) focused on citizen support for policies, Justice et al (2006) analyzed websites, and Strøm (1997) analyzed electoral data.

Some potentially interesting research approaches were virtually absent from the public administration papers. There were hardly any *content analyses*⁴, even though information is a crucial element of accountability, and some authors made claims about the quality of accountability data and there are sophisticated research methods available to analyze texts. Secondly, there were no anthropological / ethnographic papers where authors followed accountability processes at close hold, allowing them to observe what people actually *do* when they are 'doing' accountability rather than relying as most of us do (ourselves included) on what respondents in formal interviews *claim they do*. Finally, none of the papers used the (quasi) experimental methods that have been adopted successfully in the accountability research in organization studies, HRM, and political- and social psychology. The strength of this last approach is that it allows the researcher to isolate the accountability moment – the critical external party demanding answers and explanations from agents – and thus to study the effects and consequences on an individual level.

To conclude: the accountability research in different fields focus on issues which can be easily related, although most scholars seem to work from within their own discipline. As a result, the level of accumulation is limited. With varying research methods, a large body of knowledge is evolving on aspects of accountability. However, those insights are not often condensed and compared across, or even within, disciplines. There is also a very low level of explicitly comparative research designs. As a result, the past decade has seen the 'production' of a very large base of knowledge of accountability; but there is probably hardly anyone who knows what it is that we now, collectively, know.

⁴ Exceptions were Ashworth (2000) and O'Connell et al (2008). Their content analyses are however quantitative rather than qualitative.

Accountable Actors: Individuals, Organizations, Institutions & Systems

When we look more closely at the focus of the different papers – and look at who's accountability is being analyzed – it becomes evident that the accountability of a huge variety of actors has been studied.

Social psychologists adopt the most stringent micro perspective and study face-to-face accountability between persons in (quasi-) experimental settings. Those settings are often tilted towards specific contextual contingencies. Sometimes the accountability relationship focuses on decision-makers, sometimes on situations of negotiation, sometimes the focus is on intra-organizational control and accountability, and some studies address group processes and conflicts. The wider psychological accountability literature features many more of these specific contexts.

In contrast, the political science, international relations and constitutional law papers are more systemic and more specifically focused on the central actors and institutions in democratic states. In these studies, the accountability of politicians, national or local governments, bureaucratic entities, and influential third parties, such as NGO's, contractual third party collaborators or business elites, is the locus of attention. Furthermore, particularly in political science and constitutional law, a number of papers discuss accountability on the level of bureaucratic, international or electoral systems.

The public administration literature somehow occupies a middle ground between systemic and individual accountability studies and focuses primarily on *organizational* accountability. The types of organizations vary widely, between for instance child care providers (Klingner et al 2002 but also Bertelli 2004), the financial accounting standards boards (Mattli & But the 2005), Monrovia education (Taylor & Shawn 2003), the census bureau (Phung 2007), to the Kentucky transportation service (O'Connell et al 2008). There were not many papers focusing on the accountability of individual agents in the large set of papers in this field, such as politicians, bureaucrats or public managers. This was a slightly unexpected finding, as the search specifically included some public management journals. But accountability is seldom operationalized vis a vis individual public managers and most often focuses on the organizational level. Exceptions were an article on the pressures some bureaucrats experienced in the aftermath of a plane crash (Romzek & Ingraham 2000), the web of accountabilities of city librarians (Bundt 2000), US local government managers (Dunn & Legge 2001), and the individual accountability relations of congressional staffers (Romzek 2000).

The business administration and accounting literature, finally, focuses, to the extent that it's focus is on *public* accountability, on the largest variety of types of actors. In this field, there are studies focusing on

managers but also on employees. There are studies of governments and bureaucracies, but also of NGO's, schools and state-owned enterprises. And, finally, there are some studies specifically pertaining to the operations, instructions and effects of specialized accountability mechanisms and institutions, such as audit institutions and audit commissions.

What about Accountability? Design, Practices & Fiasco's

A final issue to consider is: what is the aim and focus of the different accountability studies. What are, generally speaking, the overarching concerns in the literature? To this end, a more closer analysis of the public administration literature is relevant as this foreshadows many, though not all, of the approaches in the other disciplines.

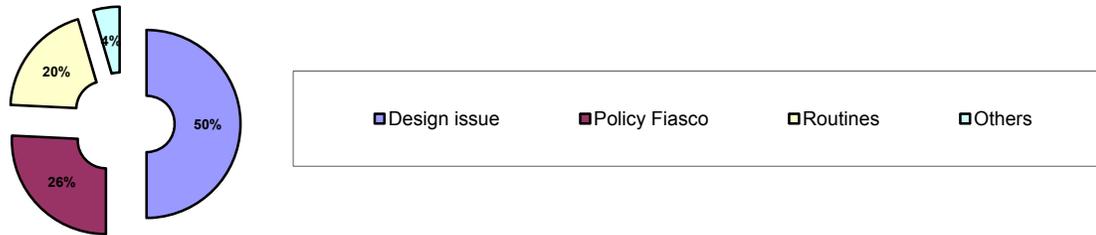
In this branch of the literature, three sets of recurring themes come to the fore. To begin with, almost half of the papers looked at issues relating to the *design* of appropriate systems or mechanisms or processes of accountability. This is easy to understand, as institutional changes are the driving force behind a large part of these papers; it is logical that many authors look for 'fixes' for the accountability problems that arise through institutional reforms. These papers for instance focused on reforms in complex networks (Papadopoulos 2007), the design of contracts (Romzek & Johnston 2005; Dicke 2002), performance management systems (Heinrich 2002), central bank independence (Elgie 2001, with responses), and accountability designs more generally for 'the privatized state' (Hodge & Coghill 2007).

A second set of papers, the naturally most enjoyable ones to read, focuses on incidents and policy fiasco's, such as the aforementioned Ron Brown plane crash (Romzek & Ingraham 2000), the adventures of the mysterious organization ICANN (Koppell 2005), the inability of the North Irish police to stop the troubles in the nineteen sixties (Connolly et al 1996), the fall of the European Commission under Santer (Craig 2000), and telling examples of goal displacement among not for profits (Young 2002).

Finally there is a third set of papers, the most empirical ones in general, that analyze and describe everyday practices of accountability within organizations. There are for instance papers on managerial accountability (Page 2005), on how to manage risks with the "help" of performance accountability (Lehn 2008), strategic behaviour in accountability processes (Bundt 2000) and the responses by public managers to specific signals from accountability (Dunn & Legge 2001).

Figure 2 provides an overview.

Fig. 2 Types of Issues in Public Admin- Accountability Research



The focus on design issues, on issues thus about designing appropriate forms of accountability in a context of institutional transformation, ties the public administration literature in with political science and, notably, constitutional law research. The empirical developments driving the research agenda are also fairly similar in these disciplines. They refer to the role of non-governmental actors in policy making, the globalization of institutions and decision-making, and, in Rhodes' words, the 'hollowing out' of the state through disaggregation, privatization and decentralization. Revisiting the question of appropriate accountability-design is a salient question in these circumstances. One could only add that the attention for institutional bricolage is markedly stronger than the available evaluative and empirical work. As a result, ensuing institutional reforms may be based on a *thinnish* basis. Here, the other disciplines could provide valuable contributions. Social and organizational psychologists have for instance related accountability to political skills (see Hochwarter et al 2007), group processes (Scholten et al 2007) and decisions about public goods (DeCremer & Van Dijck 2009). These studies focus on micro-level factors that mediate or affect decisions, information processing and outcomes of accountability. At the other extreme, some international relations studies have interestingly compared and analyzed macro effects of accountability. authors in this field for instance use accountability in order to explain different levels of quality in public services (Facquet & Ali 2009), the effects (or, more precisely, lack thereof) of decentralization (Yilmaz et al 2010) or compliance with bilateral agreements (Dai 2005).

These are only a few of many available results from research in the different fields. Their interrelatedness seems to be evident; so, in conclusion, there may be much to win from reading and using research from different fields.

Conclusions: Some Footholds for Accumulation

There has been quite a production of work on accountability by a large number of authors against a backdrop of ambitious (and ambiguous) administrative transformations over the last decade. Accountability is almost always addressed in situations of administrative change that may be at odds with the traditional notions of administrative organization and –accountability. The concept often serves as the *critical companion to administrative change*.

The idea of this working paper was to bring insights together from these large and often unconnected research activities both within and across academic disciplines. Accountability is a notoriously complex concept as many authors do not fail to point out at the start of their papers. It would be foolish to argue that it is otherwise. However, from analyzing these papers, we can't help but conclude that the level of conceptual confusion might sometimes be exaggerated whilst the contours of a minimal definitional consensus are actually visible. We coined this the dominant conceptual approach, encompassing Romzek (2000) and Dubnick's (2007) much quoted typologies and later additions by Mulgan (2003) and Bovens (2007). Their relational and phased approaches to accountability combine very well with the agency theory perspective so forcefully described by Strøm (2000) and they also combine well with the social and political psychological work on accountability (see Patil et al 2013). It would perhaps be helpful if scholars curtailed their understandable desire to develop new and encompassing definitions of accountability and rather acknowledge the dormant conceptual consensus and work from there. Once scholars accept to work with the (necessarily less than perfect) minimal definitional consensus, it will be possible to study accountability within a common conceptual framework and in related cases or designs that may lead to generalizable insights into this salient and fundamental aspect of political life and public administration.

In addition, it would seem perfectly possible to diversify the research techniques used beyond the currently dominant qualitative designs and to develop a stronger theoretical underpinning of accountability. This theory could likely be a combination of agency theory with cognitive models from psychological research. Both theories – as well as the dominant conceptual approach – rest on a relational model of accountability. The insights from the various disciplines discussed in this working paper tie in together and authors may benefit from using insights from different fields.

Finally, it would be helpful (certainly across the barriers of languages), to *hyphenate* accountability, as some of the apparent confusions seems to be a function of the different aspects of accountability people describe. It would be helpful for instance, if authors clarified whether they spoke about accountability-

expectations, accountability-norms, accountability-processes, accountability-behaviour, accountability-documents, accountability-mechanisms, or accountability-results.

References

1. 6, Perri, 2004, Joined-Up Government in the Western World in Comparative Perspective: A Preliminary Literature Review and Exploration, *J Public Adm Res Theory*, 14, 1, 103-138
2. Acar, Muhittin; Chao Guo,; Kaifeng Yang, 2008, Accountability When Hierarchical Authority Is Absent: Views From Public-Private Partnership Practitioners. *The American Review of Public Administration*, 38, 1, 3-23.
3. Agranoff, Robert, 2008, Intergovernmental and Network Administration, *Accountability and Performance: Symposium Introduction*, *Public Performance & Management Review*, 31, 3, 315-319
4. Allee, T. L., & Huth, P. K. (2006). Legitimizing dispute settlement: International legal rulings as domestic political cover. *American Political Science Review*, 100(2), 219.
5. Arnaboldi, M., & Palermo, T. (2011). Translating ambiguous reforms: Doing better next time?. *Management accounting research*, 22(1), 6-15.
6. Anderson, C. J. (2007). The end of economic voting? Contingency dilemmas and the limits of democratic accountability. *Annu. Rev. Polit. Sci.*, 10, 271-296.
7. Ashworth, Rachel E., 2000, Party manifestos and local accountability: A content analysis of local election pledges in Wales, *Local Government Studies*, 26, 3, 11
8. Auel, K., 2007, Democratic Accountability and National Parliaments: Redefining the Impact of Parliamentary Scrutiny in EU Affairs, *European law journal*, 13, 4, p487-18p
9. Auld, G., & Gulbrandsen, L. H. (2010). Transparency in nonstate certification: consequences for accountability and legitimacy. *Global Environmental Politics*, 10(3), 97-119.
10. Bäckstrand, K. (2008). Accountability of networked climate governance: The rise of transnational climate partnerships. *Global Environmental Politics*, 8(3), 74-102.
11. Bardach, Eugene; Lesser, Cara, 1996, Accountability in Human Services Collaboratives--For What? and To Whom? *J Public Adm Res Theory*, 6, 2, 197-224
12. Barr, M. S., & Miller, G. P. (2006). Global administrative law: the view from Basel. *European Journal of International Law*, 17(1), 15-46.
13. Bawn, K., & Rosenbluth, F. (2006). Short versus long coalitions: electoral accountability and the size of the public sector. *American Journal of Political Science*, 50(2), 251-265.
14. Bendor, Jonathan, 1995, A Model of Muddling Through. *The American Political Science Review*, 89, 4, 819-840
15. Bennett, Colin J., 1997, Understanding Ripple Effects: The Cross-National Adoption of Policy Instruments for Bureaucratic Accountability, *Governance*, 10, 3, 213-233
16. Benz, A. (2007). Accountable multilevel governance by the open method of coordination?. *European Law Journal*, 13(4), 505-522.

17. Bertelli, Anthony Michael, 2004, Strategy and Accountability: Structural Reform Litigation and Public Management, *Public Adm.Rev.*, 64, 1, 28-42
18. Black, Julia, 2008, Constructing and contesting legitimacy and accountability in polycentric regulatory regimes, *Regulation & Governance*, 2, 2, 137-164
19. Blanchard, Lloyd A.; Hinnant, Charles C.; Wong, Wilson, 1998, Market-Based Reforms in Government: Toward a Social Subcontract? *Administration Society*, 30, 5, 483-512
20. Bochel,C., 1998, Private Prisons and Public Accountability, *Journal of social policy*, 1998, 27, 3, p440-2p
21. Bogason, Peter; Musso, Juliet A., 2006, The Democratic Prospects of Network Governance, *The American Review of Public Administration*, 36, 1, 3-18
22. Bovens, Mark, 2007, Analysing and Assessing Accountability: A Conceptual Framework. *European Law Journal*, 13, 4, 447-468
23. Bovens, M., T. Schillemans, P. 't Hart, 2008, Does Public Accountability Work? An assessment tool. *Public Administration*, 86, 1, 225-242
24. Boyne, George, Julian Gould, Williams, Jennifer Law, Richard Walker, 2002, Plans, performance information and accountability: the case of Best Value, *Public Administration*, 80, 4, 691-710
25. Brandsma, G. J., Curtin, D., & Meijer, A. (2008). How transparent are EU 'Comitology' committees in practice?. *European Law Journal*, 14(6), 819-838.
26. Breaux, David A. Christopher M. Duncan, C. Denise Keller, John C. Morris, 2002, Welfare Reform, Mississippi Style: Temporary Assistance for Needy Families and the Search for Accountability, *Public Adm.Rev.*, 62, 1, 92-103
27. Bundt, Julie, 2000, Strategic Stewards: Managing Accountability, Building Trust, *J Public Adm Res Theory*, 10, 4, 757-778
28. Burger, R., & Owens, T. (2010). Promoting transparency in the NGO sector: Examining the availability and reliability of self-reported data. *World development*, 38(9), 1263-1277.
29. Busuioac, M. (2009). Accountability, control and independence: the case of European agencies. *European Law Journal*, 15(5), 599-615.
30. Candreva, Philip J. & Douglas A.Brook, 2008, Transitions in Defense Management Reform: A Review of the Government Accountability Office's Chief Management Officer Recommendation and Comments for the New Administration, *Public Adm.Rev.*, 68, 6, 1043-1049
31. Carman, Joanne G., 2008, Nonprofits, Funders, and Evaluation: Accountability in Action, *The American Review of Public Administration*
32. Carson, J. L., & Jenkins, J. A. (2011). Examining the electoral connection across time. *Annual Review of Political Science*, 14, 25-46.
33. Catasus, B., & Grönlund, A. (2005). More peace for less money: measurement and accountability in the Swedish Armed Forces. *Financial Accountability & Management*, 21(4), 467-484.
34. Catney, Philip, 2008, Democratic Dilemmas of Multilevel Governance: Legitimacy, Representation and Accountability in the European Union, *West European Politics*, 31, 5, 1092-1093
35. Chan, S., & Pattberg, P. (2008). Private rule-making and the politics of accountability: analyzing global forest governance. *Global Environmental Politics*, 8(3), 103-121.
36. Chang, E. C., Golden, M. A., & Hill, S. J. (2010). Legislative malfeasance and political accountability. *World Politics*, 62(02), 177-220.

37. Clapp, J. (2005). Global environmental governance for corporate responsibility and accountability. *Global Environmental Politics*, 5(3), 23-34.
38. Connolly, Michael; Law, Jennifer; Topping, Ivan, 1996, Policing structures and public accountability in Northern Ireland, *Local Government Studies*, 22, 4, 229
39. Conrad, L., & Guven Uslu, P. (2011). Investigation of the impact of 'Payment by Results' on performance measurement and management in NHS Trusts. *Management Accounting Research*, 22(1), 46-55.
40. Cooper, S. M., & Owen, D. L. (2007). Corporate social reporting and stakeholder accountability: The missing link. *Accounting, Organizations and Society*, 32(7), 649-667.
41. Coy, David; Fischer, Mary; Gordon, Teresa Title, 2001, Public accountability: a new paradigm for college and university annual reports, *Critical Perspectives on Accounting*, 12, 1, 1-31
42. Craig, P., 2000, The Fall and Renewal of the Commission: Accountability, Contract and Administrative Organisation, *European law journal*, 6, 2
43. Curtin, D. (2007). Holding (Quasi-) Autonomous EU Administrative Actors to Public Account. *European Law Journal*, 13(4), 523-541.
44. Dai, X. (2005). Why comply? The domestic constituency mechanism. *International Organization*, 59(2), 363-398.
45. Daly, Guy B.J., 1996, Public accountability in today's health service, *Local Government Studies*, 22, 2, 52
46. De Cremer, D., & Dijk, E. V. (2009). Paying for sanctions in social dilemmas: The effects of endowment asymmetry and accountability. *Organizational Behavior and Human Decision Processes*, 109(1), 45-55.
47. De Dreu, C.K.W., B. Beersma, K. Stroebe & M.C. Euwema, 2006, Motivated information processing, strategic choice, and the quality of negotiated agreement, *Journal of personality and social psychology*, vol:90 iss:6 pg:927
48. De Dreu, C. K. W., & Van Knippenberg, D. (2005). The possessive self as a barrier to constructive conflict management: Effects of mere ownership, process accountability, and self-concept clarity on competitive cognitions and behavior. *Journal of Personality and Social Psychology*, 89, 345-357.
49. De Haan, Jakob; Amttenbrink, abian, 2000, Democratic Accountability and Central Bank Independence: A Response to Elgie, *West European Politics*, 23, 3, 179.
50. de Haan, Jakob and Sylvester C.W. Eijffinger, 2000, The Democratic Accountability of the European Central Bank: A Comment on Two Fairy-tales, *Journal of Common Market Studies*, 38, 3, 393-407
51. de Kwaadsteniet, E. W., van Dijk, E., Wit, A., De Cremer, D., & de Rooij, M. (2007). Justifying decisions in social dilemmas: Justification pressures and tacit coordination under environmental uncertainty. *Personality and Social Psychology Bulletin*, 33(12), 1648-1660.
52. De Renzio, P. (2006). Aid, budgets and accountability: A survey article. *Development Policy Review*, 24(6), 627-645.
53. deHaven-Smith, Lance & Kenneth C. Jenne II, 2006, Management by Inquiry: A Discursive Accountability System for Large Organizations, *Public Adm.Rev.*, 66, 1, 64-76
54. DeZoort, T., Harrison, P., & Taylor, M. (2006). Accountability and auditors' materiality judgments: The effects of differential pressure strength on conservatism, variability, and effort. *Accounting, Organizations and Society*, 31(4), 373-390.
55. Deininger, K., & Mpuga, P. (2005). Does greater accountability improve the quality of public service delivery? Evidence from Uganda. *World development*, 33(1), 171-191.

56. Deleon, Linda, 1998, Accountability In A 'Reinvented' Government, *Public Administration*, , 76, 3, 539-558
57. Demirag, I., & Khadaroo, I. (2008). Accountability and value for money in Private Finance Initiative contracts. *Financial Accountability & Management*, 24(4), 455-478.
58. Dicke, Lisa A. , 2002, Ensuring Accountability in Human Services Contracting: Can Stewardship Theory Fill the Bill?, *The American Review of Public Administration*, 32, 4, 455-470
59. Dubnick, Melvin J., 2005, Accountability and the Promise of Performance: In Search of the Mechanisms. *Public Performance & Management Review*, 28, 3, 376-417
60. Dubnick, Melvin J.; Justice, Jonathan B. , 2006, Accountability and the Evil of Administrative Ethics, *Administration Society*, 38, 2, 236-267
61. Dumont, Georgette; Candler, George, 2005, Virtual Jungles: Survival, Accountability, and Governance in Online Communities, *The American Review of Public Administration*, 35, 3, 287-299
62. Dunn, Delmer D.; Legge, Jerome S., Jr., 2001, US. Local Government Managers and the Complexity of Responsibility and Accountability in Democratic Governance, *J Public Adm Res Theory*, 11, 1, 73-88
63. Ehrlinger, J., Johnson, K., Banner, M., Dunning, D., & Kruger, J. (2008). Why the unskilled are unaware: Further explorations of (absent) self-insight among the incompetent. *Organizational behavior and human decision processes*, 105(1), 98-121.
64. Elgie, Robert, 2001, Democratic Accountability and Central Bank Independence: A Reply to Various Critics, *West European Politics*, 2001, 24, 1, 217
65. Faguet, J. P., & Ali, Z. (2009). Making reform work: institutions, dispositions, and the improving health of Bangladesh. *World development*, 37(1), 208-218.
66. Fredericksen, Patricia J.; Levin, Daniel, 2004, Accountability and the use of Volunteer Officers in Public Safety Organizations, *Public Performance & Management Review*, 27, 4, 118-143
67. Gaynor, L. M., McDaniel, L. S., & Neal, T. L. (2006). The effects of joint provision and disclosure of nonaudit services on audit committee members' decisions and investors' preferences. *The Accounting Review*, 81(4), 873-879.
68. Geer, Bobbi Watt; Maher, Hill K.; Cole, Michele T. , 2008, Managing Nonprofit Organizations: The Importance of Transformational Leadership and Commitment to Operating Standards for Nonprofit Accountability, *Public Performance & Management Review*, 32, 1, 51-75
69. Gelleny, Ronald D.; Anderson, Christopher J. , 2000, The Economy, Accountability, and Public Support for the President of the European Commission, *European Union Politics*, 1, 2, 173-200
70. Gersen, J. E. (2010). Unbundled Powers. *Virginia Law Review*, 301-358.
71. Giuliano, E. (2006). SECESSIONISTS FROM THE BOTTOM UP. *World Politics*, 58, 276-310.
72. Goldsmith, A. A. (2010). No country left behind? Performance standards and accountability in US foreign assistance. *Development Policy Review*, 28(1), 7-26.
73. Goddard, A. (2005). Accounting and NPM in UK local government—contributions towards governance and accountability. *Financial Accountability & Management*, 21(2), 191-218.
74. Grant, R. W., & Keohane, R. O. (2005). Accountability and abuses of power in world politics. *American Political Science Review*, 99(1), 29-43.

75. Greene, S.A., 2008, *Democratic Accountability: Why Choice in Politics Is Both Possible and Necessary* – By Leif Lewin, *Governance*, 2008, 21, 3, 472-474
76. Grimmer, Justin, 2010, A Bayesian Hierarchical Topic Model for Political Texts: Measuring Expressed Agendas in Senate Press Releases, *Political Analysis*, 2010, 18, 1, 1-35
77. Grousot, X., & Popov, Z. (2010). What's wrong with OLAF? Accountability, due process and criminal justice in European anti-fraud policy. *Common market law review*, 47(3), 605-643.
78. Guinier, L. (2008). Beyond electocracy: Rethinking the political representative as powerful stranger. *The Modern Law Review*, 71(1), 1-35.
79. Guisinger, A. (2009). Determining Trade Policy: Do Voters Hold Politicians Accountable?. *International Organization*, 63(3), 533-57.
80. Harlow, C. (2006). Global administrative law: the quest for principles and values. *European Journal of International Law*, 17(1), 187-214.
81. Harlow, C.; Rawlings, R., Promoting Accountability in Multilevel Governance: A Network Approach, *European law journal*, 2007, 13, 4, p 542
82. Heinrich, Carolyn J. , 2002, Outcomes–Based Performance Management in the Public Sector: Implications for Government Accountability and Effectiveness, *Public Adm.Rev.*, 62, 6, 712-725
83. Hicken, A., Satyanath, S., & Sergenti, E. (2005). Political institutions and economic performance: The effects of accountability and obstacles to policy change. *American Journal of Political Science*, 49(4), 897-907.
84. Hill, Carolyn J.; Lynn, Laurence E., Jr., 2005, Hierarchical Governance in Decline? Evidence from Empirical Research, *J Public Adm Res Theory*, 15, 2, 173-195
85. Hochwarter, W. A., Ferris, G. R., Gavin, M. B., Perrewé, P. L., Hall, A. T., & Frink, D. D. (2007). Political skill as neutralizer of felt accountability—job tension effects on job performance ratings: A longitudinal investigation. *Organizational Behavior and Human Decision Processes*, 102(2), 226-239.
86. Hodge, Graeme A. & Ken Coghill, 2007, *Accountability in the Privatized State*, *Governance*, 20, 4, 675-702
87. Hughes, Gordon; Mears, Robert; Winch, Christopher, 1997, An Inspector Calls? Regulation and Accountability in Three Public Services, *Policy and Politics*, 25, 3, 299-314
88. Hunold, Christian, 2001, Corporatism, Pluralism, and Democracy: Toward a Deliberative Theory of Bureaucratic Accountability, *Governance*, 14, 2, 151-167
89. Hupe, P. and M. Hill, 2007, Street-level Bureaucracy and Public Accountability, *Public Administration*, 85, 2, 279-299
90. Hyndman, N., & McDonnell, P. (2009). Governance and charities: An exploration of key themes and the development of a research agenda. *Financial Accountability & Management*, 25(1), 5-31.
91. Hyndman, N., & Connolly, C. (2011). Accruals accounting in the public sector: A road not always taken. *Management Accounting Research*, 22(1), 36-45.
92. Irvine, H., Lazarevski, K., & Dolnicar, S. (2009). Strings attached: new public management, competitive grant funding and social capital. *Financial Accountability & Management*, 25(2), 225-252.
93. Jones, D. R. (2010). Partisan polarization and Congressional accountability in House elections. *American Journal of Political Science*, 54(2), 323-337.

94. Jos, Philip H.; Tompkins, Mark E. , 2004, The Accountability Paradox in an Age of Reinvention: The Perennial Problem of Preserving Character and Judgment, *Administration Society*, 36, 3, 255-281
95. Justesen, L., & Skærbæk, P. (2010). Performance auditing and the narrating of a new auditee identity. *Financial Accountability & Management*, 26(3), 325-343.
96. Justice, Jonathan B.; Melitski, James; Smith, Daniel L. , 2006, E-Government as an Instrument of Fiscal Accountability and Responsiveness: Do the Best Practitioners Employ the Best Practices? *The American Review of Public Administration*, 36, 3, 301-322
97. Kassel, David S., 2008, Performance, Accountability, and the Debate over Rules, *Public Adm.Rev.*, 68, 2, 241-252
98. Keating, Elizabeth K. and Peter Frumkin, 2003, Reengineering Nonprofit Financial Accountability: Toward a More Reliable Foundation for Regulation, *Public Adm.Rev.*, 63, 1, 3-15
99. Kelsall, T. (2008). Going with the grain in African development?. *Development Policy Review*, 26(6), 627-655.
100. Kersbergen, K. van; Van Waarden, F. 2004, 'Governance' as a bridge between disciplines: Cross-disciplinary inspiration regarding shifts in governance and problems of governability, accountability and legitimacy. *European journal of political research*, 43, 2, p143-29p
101. Kilby, P. (2006). Accountability for empowerment: Dilemmas facing non-governmental organizations. *World Development*, 34(6), 951-963.
102. Kim, Seok-Eun, 2005, Balancing Competing Accountability Requirements: Challenges in Performance Improvement of the Nonprofit Human Services Agency, *Public Performance & Management Review*, 29, 2, 145-163
103. Kim, Seok-Eun, 2005, The Role of Trust in the Modern Administrative State: An Integrative Model, *Administration & Society*, 37, 5, 611-635
104. Klingner, Donald E.; Nalbandian, John; Romzek, Barbara S. , 2002, Politics, Administration, and Markets: Conflicting Expectations and Accountability, *The American Review of Public Administration*, 32, 2, 117-144
105. Koppell, Jonathan GS, 2005, Pathologies of Accountability: ICANN and the Challenge of "Multiple Accountabilities Disorder", *Public Adm.Rev.*, 65, 1, 94-108
106. Koppell, Jonathan G.S., 2008, Global Governance Organizations: Legitimacy and Authority in Conflict, *J Public Adm Res Theory*, 18, 2, 177-203.
107. Koslinski, M. C., & Reis, E. P. (2009). Transnational and domestic relations of NGOs in Brazil. *World Development*, 37(3), 714-725.
108. Kray LJ, Thompson L, Lind EA, 2005, It's a bet! A problem-solving approach promotes the construction of contingent agreements, *Pers Soc Psychol Bull.* 31(8):1039-51.
109. Krisch, N. (2006). The pluralism of global administrative law. *European Journal of International Law*, 17(1), 247-278.
110. Kübler D.; Schwab, B., 2007, New regionalism in five Swiss metropolitan areas: An assessment of inclusiveness, deliberation and democratic accountability. *European journal of political research*, 2007, 46, 4, p473-30p
111. Laffan, B. , 2003, Auditing and accountability in the European Union. *Journal of European public policy*, 10, 5, p762-16p
112. Lamothe, Meeyoung; Lamothe, Scott, 2008, Beyond the Search for Competition in Social Service Contracting: Procurement, Consolidation, and Accountability, *The American Review of Public Administration*
113. Langhe, B. D., van Osselaer, S. M., & Wierenga, B. (2011). The effects of process and outcome accountability on judgment process and performance. *Organizational Behavior and Human Decision Processes*, 115(2), 238-252.

114. Lapsley, I., Midwinter, A., Nambiar, T., & Steccolini, I. (2011). Government budgeting, power and negotiated order. *Management Accounting Research*, 22(1), 16-25.
115. Law, Jennifer Catherine M. Farrell, 1999, Changing Forms of Accountability in Education? A Case Study of LEAs in Wales, *Public Administration*, 77, 2, 293-310
116. Leazes, Francis J., Jr. , 1997, Public Accountability: Is it a Private Responsibility? *Administration Society*, 29, 4, 395-411
117. Lehn. Benjamin, M. , 2008, Bearing More Risk for Results: Performance Accountability and Nonprofit Relational Work, *Administration Society*, 39, 8, 959-983
118. Levinson, D., & Pildes, R. (2006). Separation of parties, not powers. *Harvard Law Review*, 06-07.
119. Livingston, S. D., & Sinclair, L. (2008). Taking the watchdog off its leash: Personal prejudices and situational motivations jointly predict derogation of a stigmatized source. *Personality and Social Psychology Bulletin*, 34(2), 210-223.
120. Lövbrand, E., Rindefjäll, T., & Nordqvist, J. (2009). Closing the legitimacy gap in global environmental governance? Lessons from the emerging CDM market. *Global Environmental Politics*, 9(2), 74-100.
121. Luke, B. (2010). EXAMINING ACCOUNTABILITY DIMENSIONS IN STATE-OWNED ENTERPRISES. *Financial Accountability & Management*, 26(2), 134-162.
122. Lynne Conrad, Michael Sherer, 2001, Analysis of Changes in External Accountability and Accounting in Privatized Industries: A Case Study of British Gas, *Public Administration*, 79, 3, 511-532
123. Macdonald, T., & Macdonald, K. (2006). Non-electoral accountability in global politics: strengthening democratic control within the global garment industry. *European Journal of International Law*, 17(1), 89-119.
124. Manring, Nancy J. , 2005, The Politics of Accountability in National Forest Planning, *Administration Society*, 37, 1, 57-88
125. Maravall, J. M. (2010). Accountability in coalition governments. *Annual Review of Political Science*, 13, 81-100.
126. Mason, M. (2008). The governance of transnational environmental harm: addressing new modes of accountability/responsibility. *Global Environmental Politics*, 8(3), 8-24.
127. Mattli, W. & T. Büthe, 2005, Accountability in Accounting? The Politics of Private Rule-Making in the Public Interest, *Governance*, 2005, 18, 3, 399-429
128. May, Peter J. , 2007, Regulatory regimes and accountability, *Regulation & Governance*, 1, 1, 8-26
129. McCormick, J. P. (2006). Contain the wealthy and patrol the magistrates: restoring elite accountability to popular government. *American Political Science Review*, 100(2), 147.
130. McGraw, A. P., Todorov, A., & Kunreuther, H. (2011). A policy maker's dilemma: Preventing terrorism or preventing blame. *Organizational Behavior and Human Decision Processes*, 115(1), 25-34.
131. Mckie, L. , 2005, Anyone Listening? Accountability and Women Survivors of Domestic Violence/Children and Domestic Violence in Rural Areas: A Child-Focused Assessment of Service Provision. *Journal of social policy*, 34, 1, p165-3p
132. Meidinger, E. (2006). The administrative law of global private-public regulation: the case of forestry. *European Journal of International Law*, 17(1), 47-87.
133. Messner, M. (2009). The limits of accountability. *Accounting, Organizations and Society*, 34(8), 918-938.
134. Michaels, J. D. (2011). The (Willingly) Fettered Executive: Presidential Spinoffs in National Security Domains and Beyond. *Virginia Law Review*, 801-898.
135. Midwinter, Arthur , 2000, McIntosh on governance and accountability, *Local Government Studies*, 26, 2, 1

136. Midwinter, A. (2005). Budgetary scrutiny in the Scottish Parliament: an adviser's view. *Financial Accountability & Management*, 21(1), 13-32.
137. Moe, Ronald C. , 2001, The Emerging Federal Quasi Government: Issues of Management and Accountability, *Public Adm. Rev.* 61, 3, 290-312
138. Mörth, Ulrika, 2007, Public and Private Partnerships as Dilemmas between Efficiency and Democratic Accountability: The Case of Galileo. *Journal of European Integration*, 29, 5, 601-617
139. Mulgan, Richard, 2000, 'Accountability': An Ever-Expanding Concept? *Public Administration*, 78, 3, 555-573
140. Müller Wolfgang C., 2000, Political parties in parliamentary democracies: Making delegation and accountability work, *European journal of political research*, 2000, 37, 3, 309-333
141. Nelson, P. J. (2007). Human rights, the Millennium Development Goals, and the future of development cooperation. *World Development*, 35(12), 2041-2055.
142. Neu, D. (2006). Accounting for public space. *Accounting, Organizations and Society*, 31(4), 391-414.
143. Newell, P. (2008). Civil society, corporate accountability and the politics of climate change. *Global Environmental Politics*, 8(3), 122-153.
144. Norton, Simon D. and L. Murphy Smith, 2008, Contrast and Foundation of the Public Oversight Roles of the U.S. Government Accountability Office and the U.K. National Audit Office, *Public Adm.Rev.*, 2008, 68, 5, 921-931
145. Nzelibe, J. O., & Stephenson, M. C. (2009). Complementary constraints: separation of powers, rational voting, and constitutional design. *Harv. L. Rev.*, 123, 617.
146. O'Connell, Lenahan, 2005, Program Accountability as an Emergent Property: The Role of Stakeholders in a Program's Field. *Public Adm. Rev.*, 65, 1, 85-93
147. O'Connell, Lenahan , 2006, Emergent Accountability in State-Local Relations: Some Lessons From Solid Waste Policy in Kentucky, *Administration Society*, 38, 4, 500-513
148. O'Connell, Lenahan; Yusuf,Juita-Elena (Wie); Hackbart,Merl , 2008, Transportation Commissions as Accountability Structures: A Review of Their Statutory Roles and Other Attributes, *The American Review of Public Administration*
149. O'Dwyer, B., & Unerman, J. (2008). The paradox of greater NGO accountability: A case study of Amnesty Ireland. *Accounting, Organizations and Society*, 33(7), 801-824.
150. Paddock, Susan, 2003, Accountability at a Distance, *Public Performance & Management Review*, 27, 2, 123-131
151. Page, Stephen, 2004, Measuring Accountability for Results in Interagency Collaboratives, *Public Adm.Rev.*, 2004, 64, 5, 591-606
152. Page, Stephen , 2006, The Web of Managerial Accountability: The Impact of Reinventing Government, *Administration Society*, 38, 2, 166-197
153. Pal, Leslie A, 2007, Challenging the Performance Movement: Accountability, Complexity and Democratic Values – By Beryl Radin, *Governance*, 20, 3, 551-552
154. Paolini, S., Crisp, R. J., & McIntyre, K. (2009). Accountability moderates member-to-group generalization: Testing a dual process model of stereotype change. *Journal of Experimental Social Psychology*, 45(4), 676-685.
155. Papadopoulos, 2003, Cooperative forms of governance: Problems of democratic accountability in complex environments. *European journal of political research*, 42, 4, p473-29p

156. Papadopoulos, Y. , 2007, Problems of Democratic Accountability in Network and Multilevel Governance. *European law journal*, 13, 4, p469-18p
157. Pasquino, Gianfranco, 2000, Democracy, Accountability, and Representation (Book Review), *West European Politics*, 23, 4, 244.
158. Pavan, A., & Lemme, F. (2011). Communication Processes and the 'New Public Space' in Italy and the USA: A Longitudinal Approach. *Financial Accountability & Management*, 27(2), 166-194.
159. Payne Teresa, Chris Skelcher, 1997, Explaining Less Accountability: the Growth of Local Quangos, *Public Administration*, 75, 2, 207-225
160. Peters, B. Guy, 1998, Rhodes, R. A. W. Understanding Governance: Policy Networks, Governance, Reflexivity and Accountability, *Public Administration*, 76, 2, 408-409
161. Phung, N. 2007, The Census Bureau and Its Accountability, *The American Review of Public Administration*, 37, 2, 226-243
162. Pina, V., L. Torres and S. Royo, 2007, Are ICT's improving Transparency and Accountability in the EU regional and local governments? An empirical study. *Public Administration*, 2007, 85, 2, 449-472
163. Pina, V., Torres, L., & Royo, S. (2010). IS E-GOVERNMENT LEADING TO MORE ACCOUNTABLE AND TRANSPARENT LOCAL GOVERNMENTS? AN OVERALL VIEW. *Financial Accountability & Management*, 26(1), 3-20.
164. Pinter, B., Insko, C. A., Wildschut, T., Kirchner, J. L., Montoya, R. M., & Wolf, S. T. (2007). Reduction of interindividual-intergroup discontinuity: The role of leader accountability and proneness to guilt. *Journal of Personality and Social Psychology*, 93(2), 250.
165. Polidano, Charles, 2001, An Exocet in a Red Box: Parliamentary Accountability in the Sandline Affair, *Public Administration*, 79, 2, 249-275
166. Ribot, J. C., Agrawal, A., & Larson, A. M. (2006). Recentralizing while decentralizing: how national governments reappropriate forest resources. *World Development*, 34(11), 1864-1886.
167. Birnberg, J. G., Hoffman, V. B., & Yuen, S. (2008). The accountability demand for information in China and the US—A research note. *Accounting, Organizations and Society*, 33(1), 20-32.
168. Roberts, Nancy C. , 2002, Keeping Public Officials Accountable through Dialogue: Resolving the Accountability Paradox, *Public Adm.Rev*, 62, 6, 658-669
169. Rodriguez Bolivar, Manuel Pedro; Caba Perez,Carmen; Lopez Hernandez, Antonio M. 2007, E-Government and Public Financial Reporting: The Case of Spanish Regional Governments, *The American Review of Public Administration*, 37, 2, 142-177
170. Romzek, Barbara S. , 2000, Accountability of Congressional Staff, *J Public Adm Res Theory*, 10, 2, 413-446
171. Romzek, Barbara S., Patricia Wallace Ingraham, 2000, Cross Pressures of Accountability: Initiative, Command, and Failure in the Ron Brown Plane Crash, *Public Adm. Rev.*, 60, 3, 240-253.
172. Romzek, Barbara S. Jocelyn M. Johnston, 2005, State Social Services Contracting: Exploring the Determinants of Effective Contract Accountability, *Public Adm. Rev.*, 65, 4, 436-449
173. Scholten, L., Van Knippenberg, D., Nijstad, B. A., & De Dreu, C. K. (2007). Motivated information processing and group decision-making: Effects of process accountability on information processing and decision quality. *Journal of Experimental Social Psychology*, 43(4), 539-552.
174. Schwartz, Robert, 2007, Challenging the Performance Movement: Accountability, Complexity and Democratic Values - by Beryl A. Radin, *Public Administration*, 85, 2, 559-561

175. Setälä, M. , 2006, On the problems of responsibility and accountability in referendums. *European journal of political research*, 45, 4, p699-23p
176. Sharma, N. (2007). Interactions and interrogations: negotiating and performing value for money reports. *Financial accountability & management*, 23(3), 289-311.
177. Slaughter, J. E., Bagger, J., & Li, A. (2006). Context effects on group-based employee selection decisions. *Organizational Behavior and Human Decision Processes*, 100(1), 47-59.
178. Stanton Thomas H., 2007, The Life Cycle of the Government-Sponsored Enterprise: Lessons for Design and Accountability, *Public Adm.Rev.*, 67, 5, 837-845
179. Stiglitz, Joseph E., 2003, Democratizing the International Monetary Fund and the World Bank: Governance and Accountability, *Governance*, 16, 1, 111-139
180. Stoker, Gerry, 2006, Public Value Management: A New Narrative for Networked Governance, *The American Review of Public Administration*, 36, 1, 41-57
181. Stokes, S. C. (2005). Perverse accountability: A formal model of machine politics with evidence from Argentina. *American Political Science Review*, 99(3), 315.
182. Strøm, Kaare, 1997, Democracy, accountability, and coalition bargaining. *European journal of political research*, 31, 1/2, 47-62
183. Strøm, Kaare, 2000, Delegation and accountability in parliamentary democracies, *European journal of political research*, 37, 3, 261-290
184. Taylor, L. K., & Shawn, J. (2003). The Long and Winding Road to Accountability. *Leadership*, 32(3), 32-33.
185. Ten Velden, F. S., Beersma, B., & De Dreu, C. K. (2010). It Takes One to Tango: The Effects of Dyads' Epistemic Motivation Composition in Negotiation. *Personality and Social Psychology Bulletin*, 36(11), 1454-1466.
186. Theobald, Robin, 1997, Enhancing Public Service Ethics: More Culture, Less Bureaucracy? *Administration Society*, 29, 4, 490-504.
187. Thym, D. , 2002, The Schengen Law: A Challenge for Legal Accountability in the European Union. *European law journal*, 8, 2, p218-28p
188. Tooley, S., & Guthrie, J. (2007). Reporting performance by New Zealand secondary schools: an analysis of disclosures. *Financial Accountability & Management*, 23(4), 351-374.
189. Tooley, S., Hooks, J., & Basnan, N. (2010). Performance reporting by Malaysian local authorities: identifying stakeholder needs. *Financial Accountability & Management*, 26(2), 103-133.
190. Trounstine, J. (2010). Representation and Accountability in Cities. *Annual Review of Political Science*, 13, 407-423.
191. Tsai, L. L. (2007). Solidary groups, informal accountability, and local public goods provision in rural China. *American Political Science Review*, 101(2), 355.
192. Tyler, James M.; Rosier, Jennifer Gill, 2009, Examining self-presentation as a motivational explanation for comparative optimism. *Journal of Personality and Social Psychology*, Vol 97(4), 716-727.
193. Urbinati, N., & Warren, M. E. (2008). The concept of representation in contemporary democratic theory. *Annu. Rev. Polit. Sci.*, 11, 387-412.
194. Valentinov, V. (2011). Accountability and the Public Interest in the Nonprofit Sector: A Conceptual Framework. *Financial Accountability & Management*, 27(1), 32-42.

195. Van Slyke, David M., 2007, Agents or Stewards: Using Theory to Understand the Government-Nonprofit Social Service Contracting Relationship, *J Public Adm Res Theory*, 17, 2, 157-187
196. Van Slyke, David M.; Hammonds, Charles A. 2003, The Privatization Decision: Do Public Managers Make a Difference? *The American Review of Public Administration*, 33, 2, 146-163
197. Vance, T. W. (2010). Subcertification and Relationship Quality: Effects on Subordinate Effort*. *Contemporary Accounting Research*, 27(3), 959-981.
198. Vincent-Jones, P. (2005). Citizen redress in public contracting for human services. *The Modern Law Review*, 68(6), 887-924.
199. Wang, Xiaohu , 2002, Assessing Administrative Accountability: Results from a National Survey, *The American Review of Public Administration*, 32, 3, 350-370
200. Ward, Robert C. 2007, The Outsourcing of Public Library Management: An Analysis of the Application of New Public Management Theories From the Principal-Agent Perspective, *Administration Society*, 38, 6, 627-648
201. Weber, Edward P., 1999, The Question of Accountability in Historical Perspective: From Jackson to Contemporary Grassroots Ecosystem Management, *Administration Society*, 31, 4, 451-494
202. West, William F. 2004, Formal Procedures, Informal Processes, Accountability, and Responsiveness in Bureaucratic Policy Making: An Institutional Policy Analysis, *Public Adm.Rev.*, 64, 1, 66-80
203. Welch, Eric W.; Wong, Wilson, 2001, Global Information Technology Pressure and Government Accountability: The Mediating Effect of Domestic Context on Website Openness, *J Public Adm Res Theory*, 2001, 11, 4, 509-538
204. Whitaker, Gordon P.; Altman-Sauer, Lydian; Henderson, Margaret, 2004, Mutual Accountability between Governments and Nonprofits: Moving Beyond "Surveillance" to "Service", *The American Review of Public Administration*, 34, 2, 115-133
205. Wihlborg, Elin; Palm, Jenny, 2008, Who is Governing What? Governing Local Technical Systems—an Issue of Accountability, *Local Government Studies*, 34, 3, 349
206. Wong, Wilson and Eric Welch, 2004, Does E-Government Promote Accountability? A Comparative Analysis of Website Openness and Government Accountability, *Governance*, 2004, 17, 2, 275-297
207. Yesilkagit, Kutsal, 2004, Bureaucratic Autonomy, Organizational Culture, and Habituation: Politicians and Independent Administrative Bodies in the Netherlands, *Administration Society*, 36, 5, 528-552.
208. Yilmaz, S., Beris, Y., & Serrano-Berthet, R. (2010). Linking local government discretion and accountability in decentralisation. *Development Policy Review*, 28(3), 259-293.
209. Young, Dennis R. 2002, The Influence of Business on Nonprofit Organizations and the Complexity of Nonprofit Accountability: Looking Inside as Well as Outside, *The American Review of Public Administration*, 2002, 32, 1, 3-19.
210. Zielinski, J., Slomczynski, K. M., & Shabad, G. (2005). Electoral control in new democracies: the perverse incentives of fluid party systems. *World Politics*, 57(03), 365-395.

Additional references

- Bovens, M., D. Curtin and P. 't Hart (eds.), 2010, *The Real World of EU Accountability. What Deficit?*, Oxford: Oxford University Press.

- Bovens, M., R.E. Goodin, T. Schillemans (2013), Public Accountability. In: Bovens, M., R.E. Goodin, T. Schillemans, The Oxford Handbook of Public Accountability, Oxford University Press, forthcoming.
- Bovens, M., & T. Schillemans (2013), Meaningful Accountability. In: Bovens, M., R.E. Goodin, T. Schillemans, The Oxford Handbook of Public Accountability, Oxford University Press, forthcoming.
- Brandsma, G.J. (2010), Backstage Europe: comitology, accountability and democracy in the European Union, Utrecht University: PhD Thesis
- Brandsma, G.J. & T. Schillemans (2012), The Accountability Cube. Measuring Accountability, Journal of Public Administration Research & Theory, doi: 10.1093/jopart/mus034.
- Busuioac, M. (2010), The Accountability of European Agencies: Legal Provisions and Ongoing Practices, Delft: Eburon.
- Davis, J.H., Schoorman, F.D. & Donaldson, L. (1997), Toward a Stewardship Theory of Management. In: Academy of Management review, 22, 1:20-47.
- Dowdle, M. Public Accountability: Designs, Dilemmas and Experiences. Cambridge: Cambridge University Press.
- Dubnick, M.J. (2013), The Ontological Challenge. In: Bovens, M., R.E. Goodin, T. Schillemans, The Oxford Handbook of Public Accountability, Oxford University Press, forthcoming.
- Dubnick M.J. & H.G. Frederickson (2011.), Accountable Governance. Problems and Promises. Armonk: M.E. Sharpe.
- Flinders, M. (2011), Daring to be a Daniel. The Pathology of Politicized Accountability in a Monitory Democracy. Administration & Society, 43, 5, pp 595-619.
- Gailmard, S. (2013), Accountability and Principal-Agent Theory. In: Bovens, M., R.E. Goodin, T. Schillemans, The Oxford Handbook of Public Accountability, Oxford University Press, forthcoming.
- Harlow, C. (2013) Accountability and Constitutional Law In: Bovens, M., R.E. Goodin, T. Schillemans, The Oxford Handbook of Public Accountability, Oxford University Press, forthcoming.
- Hayne, C. and S. Salterio (2013), Accounting and Auditing. In: Bovens, M., R.E. Goodin, T. Schillemans, The Oxford Handbook of Public Accountability, Oxford University Press, forthcoming.
- Lerner, J.S. & P.E. Tetlock (1999), 'Accounting for the Effects of Accountability', Psychological Bulletin (125) 1999-2, p. 255-275.
- Mulgan, R. (2003). Holding power to account: accountability in modern democracies. London: Palgrave Macmillan.
- Mulgan, R. (2013), Accountability Deficits. In: Bovens, M., R.E. Goodin, T. Schillemans, The Oxford Handbook of Public Accountability, Oxford University Press, forthcoming.
- Patil, Shefali V. , Ferdinand Vieider & Philip E. Tetlock (2013), Process versus Outcome Accountability. In: Bovens, M., R.E. Goodin, T. Schillemans, The Oxford Handbook of Public Accountability, Oxford University Press, forthcoming.
- Przeworski, Adam, Susan C. Stokes, and Bernard Manin, eds. (1999). Democracy, Accountability, and Representation. Cambridge: Cambridge University Press.
- Schillemans, T. (2010), Redundant Accountability. The Joint Impact of Horizontal and Vertical Accountability on Autonomous Agencies. Public Administration Quarterly, 34, 3, pp. 300-337.
- Schillemans, T. (2011), Does Horizontal Accountability Work? Evaluating Potential Remedies for the Accountability Deficit of Agencies, Administration & Society, Volume 43 Issue 4 pp. 387 – 416.

- White, H.C. (1985), Agency as Control. In: Pratt, J.W. & Zeckhauser, R.J., Principals and Agents. The Structure of Business. Boston: Harvard Business School Press, p. 187 – 212.
- Yang, K. (2011), Further Understanding Accountability in Public Organizations: Actionable Knowledge and the Structure–Agency Duality. *Administration & Society*, doi: 10.1177/0095399711417699.