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# Two Concepts of Accountability: Accountability as a Virtue and as a Mechanism

MARK BOVENS

*This paper distinguishes between two main concepts of accountability: accountability as a virtue and accountability as a mechanism. In the former case, accountability is used primarily as a normative concept, as a set of standards for the evaluation of the behaviour of public actors. Accountability or, more precisely, being accountable, is seen as a positive quality in organisations or officials. Hence, accountability studies often focus on normative issues, on the assessment of the actual and active behaviour of public agents. In the latter case, accountability is used in a narrower, descriptive sense. It is seen as an institutional relation or arrangement in which an actor can be held to account by a forum. Here, the locus of accountability studies is not the behaviour of public agents, but the way in which these institutional arrangements operate. The present paper argues that distinguishing more clearly between these two concepts of accountability can solve at least some of the current conceptual confusion and may provide some foundation for comparative and cumulative analysis.*

Anyone studying accountability will soon discover that it can mean many different things to many different people (Behn 2001: 3–6; Dubnick 2005; Mulgan 2000: 555; Pollitt 2003: 89). ‘Accountability’ is used as a synonym for many loosely defined political desiderata, such as good governance, transparency, equity, democracy, efficiency, responsiveness, responsibility, and integrity (Behn 2001: 3–6; Dubnick 2007a; Mulgan 2000: 555). Whilst this has its uses in political rhetoric, white papers, and media commentary, it has been a strong impediment to systematic comparative, scholarly analysis.

Much of the academic literature on accountability is rather disconnected, as many authors set out to produce their own specific definition of accountability. Every newly edited volume on accountability – and, even worse, each of the individual chapters within these edited volumes – uses its own concepts, conceptualisations, and frames for studying accountability (Bostrom and Garsten 2008; Dowdle 2006b; Ebrahim and Weisband 2007).

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Some use the concept very loosely, others produce a more narrow definition, but few of these definitions are fully compatible, which makes it very hard to produce cumulative and commensurable research. Also, there are many scholars who *talk* about accountability, but few who study it rigorously. Few papers move beyond conceptual and theoretical analyses and engage in systematic, comparative empirical research, with the exception of a series of studies in the narrow field of social psychology (Adelberg and Batson 1978; Lerner and Tetlock 1999; Tetlock 1983, 1985; Tetlock *et al.* 1989).

For example, a recent volume of essays on public accountability is framed around the theme of an 'accountability crisis'. This is said to be a product of the current 'quickenings' and 'fragmentation' of public accountability discourse which has spawned 'inconsistencies in the differing logics that underlie [the very different] experiences' and visions of public accountability entertained by the many actors in contemporary governance systems (Dowdle 2006a: 2, 10). Simply put, too much incoherence in the accountability discussion is undermining accountability practices. Unfortunately, no attempt is made to provide a consistent analytical framework for the analysis of this accountability crisis. Most of the authors in the volume define accountability in different ways and therefore address very different accountability dilemmas, practices, and potential crises. Typically, there is no concluding chapter and the reader is left with the observation that: 'no single perspective captures the full dimension of public accountability. ... Our crisis in accountability is in some sense perpetual. Our disagreements about accountability are therefore also in some sense perpetual' (Dowdle 2006b: 28). In a similar vein, the final chapter of another volume on accountability (Ebrahim and Weisband 2007), for lack of a consistent conceptual framework, does not provide the reader with a conclusive set of findings and lessons, but with a rather meta-theoretical and philosophical essay on the need for a more postmodern approach to accountability.

As a result of this disjointedness, accountability is an ever-expanding concept, which 'has come to stand as a general term for any mechanism that makes powerful institutions responsive to their particular publics' (Mulgan 2000, 2003: 8). Also, it has prevented much empirical progress in the broad field of accountability studies. Discussions seem to go in circles, as every volume and author tries to redefine accountability in his or her own way. To paraphrase Aaron Wildavsky: 'If accountability is everything, it may be nothing.'

However, there is a pattern to this expansion. In American academic and political discourse particularly, but certainly not exclusively, accountability is often used as a normative concept, as a set of standards for the evaluation of the behaviour of public actors. Accountability, or more precisely 'being accountable', is seen as a virtue, as a positive quality of organisations or officials. Hence, accountability studies often focus on normative issues, on the standards for, and the assessment of, the actual and active behaviour of public agents (Considine 2002; Klingner *et al.* 2001; Koppell 2005; O'Connell 2005; Wang 2002).

In British, Australian, Canadian and continental European scholarly debates, accountability often is used in a narrower, descriptive sense. Accountability is seen as a social ‘mechanism’, as an institutional relation or arrangement in which an agent can be held to account by another agent or institution (Aucoin and Jarvis 2005; Bovens 2007b; Day and Klein 1987; Goodin 2003; Mulgan 2003; Philp 2009; Scott 2000). Hence, the locus of accountability studies is not the behaviour of public agents, but the way in which these institutional arrangements operate. And the focus of accountability studies is not whether the agents have acted in an accountable way, but whether they are or can be held accountable *ex post facto* by accountability forums.<sup>1</sup>

Both the broader concept, in which accountability is seen as a personal or organisational virtue, and the narrower concept, in which accountability is defined as a social relation or mechanism, are useful for the study of, and the debate about, democratic governance. However, they should be differentiated from one another, since they each address different sorts of issues and imply very different sorts of standards, frameworks, and analytical dimensions.

This paper argues that distinguishing more clearly between these two concepts of accountability could help solve at least some of the conceptual confusion, and may provide some foundation for comparative and cumulative analysis. In order to make progress in accountability studies, we should: (1) distinguish between accountability as a virtue and as a mechanism; (2) develop parsimonious frameworks for the study of each concept; and (3) engage in comparative and cumulative empirical research – but separately for each concept.

The paper will distinguish both concepts, provide frameworks for the study of each concept, discuss their mutual relations, and their importance for democratic governance.

### **Accountability as a Virtue**

Accountability can be a very evocative word, and it is one that is easily used in political discourse and policy documents, because of the image of transparency and trustworthiness it conveys. ‘Accountability’ and ‘accountable’ have strong positive connotations; they hold the promise of fair and equitable governance. Political officials and public organisations sometimes free-ride on these evocative powers of accountability. Melvin Dubnick (2007a: 8) made a survey of the legislation that was proposed to the US Congress between 2001 and 2006. The word ‘accountability’ occurs in the title of between 50 and 70 proposed bills in each two-year term. The focus of these ‘accountability bills’ is extremely broad, ranging from the Accountability for Accountants Act, the Accountability for Presidential Gifts Act, and the Arafat Accountability Act, to the Polluter Accountability Act, the Syria Accountability Act, and the United Nations Voting Accountability

Act. The use of the term 'accountability' is usually limited to the title of these acts. In the majority of these bills, the term is further rarely mentioned, let alone defined. It is merely used as an ideograph, as a rhetorical tool to convey an image of good governance and to rally supporters (McGee 1980). On the other side of the Atlantic, the European Commission (2001, 2003), in its White Paper on Governance and in several consecutive documents also uses 'accountability' rather loosely. It serves not only as a synonym for 'clarity', 'transparency', and 'responsibility', but it is also equated with much broader concepts, such as 'involvement', 'deliberation', and 'participation'.

Loosely defined as they are, what these various usages have in common is that they see accountability as a desirable quality of officials, government agencies or firms (Dubnick 2007b). Accountability is used as a normative concept, as a set of standards for the behaviour of actors, or as a desirable state of affairs. Often, in this type of discourse, the adjective 'accountable' is used, as in: 'We want public officials to be accountable', 'accountable governance', or 'government has to behave in an accountable manner'. In these usages of the concept, accountability or, more precisely, 'being accountable', is seen as a *virtue*, as a positive feature of organisations or officials. Accountability in this very broad sense is used to positively qualify a state of affairs or the performance of an actor. It comes close to 'responsiveness' and 'a sense of responsibility', a willingness to act in a transparent, fair, and equitable way. Accountability, used in this more active sense of virtue, *refers to substantive norms for the behaviour of actors*. For example, the Canadian *Federal Accountability Act* provides rules for conflict of interest, restrictions on election financing, and measures respecting administrative transparency and oversight.

Accountability in this active sense of virtuous behaviour is easily used, but very hard to define substantively. Accountability as a virtue is an essentially contested and contestable concept (Gallie 1962: 121) *par excellence*, because there is no general consensus about the standards for accountable behaviour, and because these standards differ, depending on role, institutional context, era, and political perspective.<sup>2</sup> For example, in most European parliamentary systems, the standards for accountable behaviour for politicians are quite different from the standards for civil servants. The former are supposed to be responsive to parliament, to the media, and to a variety of stakeholders, whereas the latter are first and foremost expected to be loyal to their political principals and to refrain from public appearances. However, these standards have changed over time and often vary according to political perspective and affiliation.

A case in point is the seminal debate between Friedrich and Finer on the nature of administrative responsibility (Finer 1936, 1941; Friedrich 1940).<sup>3</sup> Finer took the orthodox Weberian position and argued that the highest virtue of civil servants is obedience to the government of the day: 'the first commandment is, Subservience!' (Finer 1936: 582). Friedrich, on the other hand, took a more liberal position and defended a broader notion

of administrative virtue, where ‘instead of subservience to arbitrary will we require responsiveness to commonly felt needs and wants’ (Friedrich 1940: 20).

Nevertheless, in the academic literature various efforts have been made to make sense of this broad notion of accountability. For O’Connell (2005: 86), for example, accountability is present when public services are high quality, low cost and are performed in a courteous manner. Considine, an Australian scholar, equates accountability with responsibility and responsiveness, but in the very broad sense of ‘the appropriate exercise of a navigational competence: that is, the proper use of authority to range freely, across a multirelationship terrain in search of the most advantageous path to success’ (Considine 2002: 22). In the case of hived-off semi-independent agencies, ‘being accountable might even be widened to mean providing some things that were not asked for, or for which there were not yet targets and for which no indicator had been identified’ (2002: 29). Considine then sets out to estimate the nature of accountability in a series of employment service agencies by comparing answers to survey questions on how front-line officials viewed their responsibilities, involved other organisations and clients in their work, and the extent to which they felt responsible for suggesting improvements. Koppell (2005), who is very much aware of the multiplicity in the usage of the concept, distinguishes no fewer than five different dimensions to establish accountability as a virtue – transparency, liability, controllability, responsibility, and responsiveness.

Most of these studies have in common that they focus on normative issues, on the assessment of the actual and active behaviour of public agents. This a formidable task, because of the essentially contested and very broad character of accountability as a virtue. It is not easy to establish empirically whether an organisation lives up to this notion of accountability, as the standards depend on the type of organisation and on its institutional context. Also, many of the defining elements such as transparency, responsibility, and responsiveness are, in themselves, ideographs and umbrella concepts, which need extensive operationalisation and, moreover, often cannot be measured along the same scale. Because of this it is very difficult, if not impossible, to come up with a single definition or standard for public accountability as a virtue, as standards will vary across a range of public organisations, political systems, and perspectives.

### **Accountability as a Mechanism**

Historically and semantically, the word ‘accountability’ is closely related to accounting, in its literal sense of bookkeeping. Dubnick (2007a: 13–16) traces the roots of the contemporary concept all the way to the reign of William I, in the decades after the 1066 Norman conquest of England. In 1085 William required all the property holders in his realm to render *a count* of what they possessed. These possessions were assessed and listed by royal

agents in the so-called Domesday Books. The Domesday Books listed what was in the king's realm; moreover, the landowners were all required to swear oaths of fealty to the crown. According to Dubnick, this was in effect an acknowledgement by the king of the fact that the property owners were autonomous agents who were able and willing to adhere to a moral obligation to account for their actions when called upon to do so. This literal notion of 'giving a count', points to another, perhaps more traditional, concept of accountability, a notion in which the relation between sovereign and subjects, principal and agents, or, as we shall see, forum and actor, is the defining element.

Staying close to its etymological and historical roots, accountability can also be approached as a specific social relation or mechanism that involves an obligation to explain and justify conduct (cf. e.g. Day and Klein 1987: 5; Goodin 2003: 361; Lerner and Tetlock 1999: 255; McCandless 2001: 22; Mulgan 2003: 7–14; Pollit 2003: 89; Romzek and Dubnick 1998: 6; Scott 2000: 40). This implies a relationship between an actor, the accounteer, and a forum, the account-holder, or accountee (Pollitt 2003: 89). Explanations and justifications are not made in a void, but vis-à-vis a significant other. This usually involves not just the provision of information about performance, but also the possibility of debate, of questions by the forum and answers by the actor, and eventually of judgement of the actor by the forum. Judgement also implies the imposition of formal or informal sanctions on the actor in case of malperformance or, for that matter, of rewards in case of adequate performance.

This is what one could also call *passive* accountability because actors are held to account by a forum, *ex post facto*, for their conduct. Elsewhere (Bovens 2007b: 450), I have defined accountability in this more narrow, passive sense as 'a relationship between an actor and a forum, in which the actor has an obligation to explain and to justify his or her conduct, the forum can pose questions and pass judgement, and the actor may face consequences'.

The *actor* can be either an individual, for example an official or civil servant, or an organisation, such as a public institution or an agency. The significant other, the *accountability forum*, can be a specific person, such as a superior, a minister, or a journalist, or it can be an institution, such as parliament, a court, or the audit office.

The relationship between the forum and the actor can assume the form of a principal–agent relation: the forum being the principal, for example parliament, which has delegated authority to a minister, the agent, who is held to account for his performance in office. This is often the case with political forms of accountability (Przeworski *et al.* 1999; Strom 2000). However, in many other accountability relations, the forums are not principals of the actors, such as, for example, courts in case of legal accountability, or professional associations in case of professional accountability.

The relationship between the actor and the forum, the actual account giving, usually consists of at least three elements or stages. First of all, before a relation can be qualified as an accountability relation, it is crucial that the actor is, or feels, *obliged to inform the forum about his or her conduct*, by providing various types of data about the performance of tasks, about outcomes, or about procedures. Often, particularly in the case of failures or incidents, this also involves the provision of explanations and justifications. Secondly, there needs to be a possibility for the forum to interrogate the actor and to *question* the adequacy of the information or the legitimacy of the conduct – hence, the close semantic connection between ‘accountability’ and ‘answerability’. Thirdly, the forum may *pass judgement* on the conduct of the actor. It may approve of an annual account, denounce a policy, or publicly condemn the behaviour of an official or an agency. In passing a negative judgement, the forum frequently imposes sanctions of some kind on the actor.

It has been a point of discussion whether the possibility of *sanctions* is a constitutive element of accountability as a mechanism. Some would argue that a judgement by the forum, or even only the stages of reporting, justifying, and debating, would be enough to qualify a relation as an accountability mechanism. I concur with Mulgan (2003: 9) and Strom (2003: 62) that the possibility of sanctions of some kind forms a constitutive element of accountability as a mechanism and that it should be included in the definition. The *possibility* of sanctions – not the actual imposition of sanctions – makes the difference between the non-committal provision of information and being held to account. However, ‘sanction’ has a rather formal and legal connotation. It would exclude accountability forums, such as ombudsmen, who in many countries do not have the authority to impose formal sanctions, but who can nevertheless be very effective in securing redress or reparation. Also, the term sanction would bias towards negative forms of scrutiny. Many accountability arrangements are not focused on finding fault with actors – forums will often judge positively the conduct of actors and may even reward them.

I therefore use a somewhat more neutral expression: the actor may *face consequences*. These consequences can be highly formalised, such as fines, disciplinary measures, civil remedies or even penal sanctions, but they can also be based on unwritten rules, as in the case of the political accountability of a minister to parliament, where the consequence can extend to calling for the minister’s resignation. Sometimes the negative consequences will only be implicit or informal, such as the very fact of having to render account in front of television cameras, or the disintegration of public image and career as a result of the negative publicity generated by the process (March and Olsen 1995: 167).

This narrow, retrospective definition of accountability encompasses a large variety of accountability relations. Public institutions are frequently required to account for their conduct to various forums in a variety of ways.



These accountability relations can be classified on the basis of three questions.

The first question in relation to accountability as a mechanism is always: *to whom* is the account to be rendered? This will yield a classification based on the type of *forum* to which the actor is required to render account. In the case of political forums, one can speak of *political* accountability. In the context of EU governance, these could be a national parliament and, in particular, its standing committee on European affairs, the European Parliament and its subcommittees and commissions, voters in parliamentary elections or with referenda, and, increasingly, also the media. Courts, such as the Court of First Instance and the European Court of Justice, are legal forums that deal with *legal* accountability. Next to the courts, a wide range of quasi-legal forums exercising independent and external administrative and financial supervision and control has been established in recent decades. Examples of these forms of *administrative* accountability are the European Ombudsman, European Anti-Fraud Office (OLAF) and the Court of Auditors. In reaction to a perceived lack of trust in government, there is a move in many western democracies towards more direct and explicit accountability relations between public agencies on the one hand and clients, citizens and civil society on the other (McCandless 2001). This could be called *social* accountability. Examples of these mechanisms are the institution of public reporting, citizen and stakeholder panels, and external reviews.

A second, logical question is: *who* should render account? Who is the *actor* required to appear before the forum? In ordinary social relationships amongst citizens, it is usually clear which actor will render an account. This is a far more complicated question to answer when it comes to public organisations. In legal procedures, it is often the organisation as a corporate entity that is required to give an account. This can be called *corporate* or *organisational* accountability. An example of this is the accountability of member states towards the Court of Justice in case of violations of the treaty (article 226 EC Treaty). In most instances of political accountability, it is only the top of the organisation that is called to account externally. This can be called *hierarchical* accountability. A clear example is the political accountability of ministers for civil servants in countries that have a parliamentary system. It is still being debated whether individual European commissioners are accountable for civil servants working in the Commission (Mehde 2003; Van Gerven 2005: 86–8). So far, there is at least a *collective* accountability of the Commission as a whole to the European Parliament.

Another question is *why* the actor feels compelled to render account. This relates largely to the nature of the relationship between the actor and the forum, and in particular to the question of why the actor has an obligation to render account. This will subsequently lead to classifications based on the nature of the *obligation*, as for example obligations arising from a hierarchical or principal–agent relationship, a contractual agreement, or obligations which have been voluntarily entered into. This yields

a classification based on spatial metaphors: vertical, horizontal, or diagonal accountability.

### The Importance of Accountability

Why bother about accountability? Each of the two concepts of accountability is relevant for democratic governance, but for different reasons.

Accountability as a virtue is important, because it provides *legitimacy* to public officials and public organisations. Governments in western societies face an increasingly critical public. The exercise of public authority is not taken for granted. Public trust in government is fragile and a large number of industrialised democracies are experiencing both substantial fluctuations in public trust and a long-term, gradual erosion of political support (Dalton 2004; Dogan 2005; Pharr and Putnam 2000; Stimson 2004). Public accountability, in the sense of transparent, responsive, and responsible governance, is meant to assure public confidence in government and to bridge the gap between citizens and representatives and between the governed and government (Aucoin and Heintzman 2000: 49–52).<sup>4</sup> Evaluative accountability studies, such as the Global Accountability Report or the reports from Transparency International, can legitimise, or delegitimise if negative, the exercise of public power.

Accountability as a mechanism is in fact instrumental in achieving accountable governance. Accountability arrangements assure that public officials or public organisations remain on the virtuous path. Therefore, ultimately, accountability as a mechanism is also important because it contributes to the legitimacy of public governance. However, accountability mechanisms may also serve more specific and direct purposes.

First of all, processes of public account giving can have important ritual, purifying functions – they can help to provide public *catharsis*. This is particularly salient in incidental cases of tragedies, fiascos, and failures. Public account giving can help to bring a tragic period to an end, because it can offer a platform for the victims to voice their grievances and for the real or reputed perpetrators to account for themselves and to justify or excuse their conduct. This can be an important secondary effect of parliamentary inquiries, official investigations, or public hearings, for example in the case of natural disasters, plane crashes, or railroad accidents. Public account giving is even more important as a mechanism to collectively identify and address injustices and obligations, in order to right the wrongs and to heal and put things right (Braithwaite 2006: 35). This is particularly relevant in the case of crimes – both individual transgressions and collective misdemeanours, such as war crimes, genocide, or political suppression. The South African ‘truth commissions’, and various war crime tribunals, starting with the Tokyo and Nuremberg trials, and the Eichmann trial, up to the Yugoslav and Rwanda tribunals, are at least partly meant to fulfil this function. Public processes of calling to account create the opportunity for

penitence, reparation, and forgiveness, and can thus provide social or political closure (Harlow 2002: 9).<sup>5</sup>

Depending on the sort of mechanism involved, passive accountability is also instrumental in achieving various important elements of democratic and 'good' governance. For example, account giving by political executives to political forums, such as elected representatives, political parties, voters, and media, is crucial as a feedback mechanism to establish *popular control* of government (March and Olsen 1995: 141–81; Mulgan 2003). Modern representative democracy can be described as a concatenation of principal–agent relationships (Lupia 2003; Strom 2000, 2003). The people, 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. The ministers subsequently entrust the execution of their tasks to the many thousands of public servants at the ministries, who proceed to delegate part of their tasks to more or less independent bodies and institutions. 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 displeasure by voting for other popular representatives. Hence accountability mechanisms are essential for the democratic process, because they provide the people's representation and the voters with the information needed for judging the propriety and effectiveness of the conduct of the government (Przeworski *et al.* 1999).

Accountability to legal and administrative forums, such as courts, auditors, ombudsmen, inspectorates and controllers, is an important mechanism to *prevent and detect corruption and the abuse of public powers*. Autonomous, or semi-autonomous, accountability forums provide for checks and balances that operate independently from the political process. Good governance arises from a dynamic equilibrium between the various powers of – and increasingly beyond – the state (Braithwaite 1997; Fisher 2004: 506–7). The remedy against an overbearing or improper government is the organisation of institutional countervailing powers. Other public institutions, such as an independent judicial power, an ombudsman, or a court of audit are to act as such, complementarily to the voter, parliament, and political watchdogs. The former have been given the power to request that account be rendered over public expenditures, the exercise of coercive powers, and the fair and equal treatment of citizens. Social forms of accountability may also be of help in creating checks and balances. Monitoring of the EU executive by civil society organisations, such as Statewatch or the European Civil Liberties Network, or public expenditure tracking by investigative journalists, for example, are increasingly important at the EU level to provide informal controls on the abuse of executive powers.

Finally, accountability mechanisms can also serve as a tool to induce *reflection and learning*, as feedback mechanisms that can make and keep

governments, agencies and individual officials effective in delivering on their promises. Accountability can induce the executive branch to learn and to improve its performance, because it provides external feedback about the intended and unintended effects of its policies (Aucoin and Heintzman 2000: 52–4; Behn 2001; Deutsch 1963; Luhmann 1966). The possibility of sanctions from clients and other stakeholders in their environment in the event of errors and shortcomings motivates them to search for more intelligent ways of organising their business. Moreover, the public nature of the accountability process teaches others in similar positions what is expected of them, what works and what does not. Public performance reviews, for example, can induce many more administrators than those under scrutiny to rethink and adjust their policies. Accountability mechanisms induce openness and reflexivity in political and administrative systems that might otherwise be primarily inward-looking. Accountability is an essential part of what Argyris and Schon (1978) call ‘deutero learning’, an institutionalised capacity to learn. If accountability is to produce reflection and learning, it has to be focused on issues that really matter to clients and other stakeholders; non-gratuitous in its forms and possible consequences (see O’Loughlin 1990); yet at the same time relatively ‘safe’ for all parties concerned, so as to minimise the chances of defensive routines taking over the process (Argyris and Schon 1978).

Students who view accountability regimes as learning cycles tend to agree that it has proven very hard to get this delicate balance of desirable properties right (Behn 2001; De Bruin 2000; Halachmi 2002a, 2002b). Political accountability in particular tends to be characterised by high levels of politicisation, which may result in scapegoating, blame games, and defensive routines, instead of policy reflection and learning. Overly rigorous democratic control may squeeze the entrepreneurship and creativity out of public managers and may turn agencies into rule-obsessed bureaucracies. Similarly, too much emphasis on administrative integrity and corruption control can lead to a proceduralism that seriously hampers the reflexivity, and hence also the efficiency and effectiveness, of public organisations (Anechiarico and Jacobs 1996). Social forms of accountability, which operate in a horizontal fashion, tend to be better suited to induce reflexivity and learning. Focus groups, citizen panels, and independent external assessment of the activities of public agencies, have been helpful in providing policy-makers with feedback about the legitimacy and the effects of their policies (Bovens *et al.* 2008; Meijer and Schillemans 2009; Schillemans 2007).

### **Different Research Agendas, Different Deficits**

Both concepts not only differ in semantics, etymology and objectives, they also lead to different research agendas and different types of studies.

Accountability studies that, often implicitly, use accountability in the active sense of virtue, focus on the actual performance of officials and

agents. They implicitly or explicitly formulate a set of substantive standards for good governance and assess whether officials or organisations comply with these standards (Considine 2002; Koppell 2005; O'Connell 2005; Wang 2002). The main items on the research agenda are the evaluation of the *conduct of actors* and an analysis of the factors that induce accountable behaviour. Accountability studies that see accountability as a virtue are basically studies about good – public or corporate – governance and about how to achieve this. In this line of research, accountability is the *dependent* variable, the outcome of a series of interactions between various factors, actors, and variables.

In these studies, accountability deficits manifest themselves as inappropriate behaviour, or 'bad' governance – unresponsive, opaque, irresponsible, ineffective, or even deviant.

On the other hand, studies that conceive of accountability as a mechanism focus on the relationship between agents and forums. Some of these studies are basically descriptive; they charter the intricate webs of accountability arrangements surrounding modern public actors (Scott 2000). Others assess how these arrangements operate and the effects they produce (Day and Klein 1987; Schillemans 2007). Legal scholars, for example, will be interested in the propriety of a particular accountability mechanism or of a specific, concrete accountability process. Is the forum sufficiently independent from the actor, does it have serious inquisitive and sanctioning powers; is the forum impartial and does it provide due process? Political scientists and public management scholars will be more interested in the effects these arrangements have on the way public actors operate: do they enhance democratic control of the executive, do they provide for checks and balances, and do they induce public organisations to improve their performance?

The main items on their research agenda are the evaluation of *mechanisms* and the positive or negative effects these mechanisms may have. These are basically studies about political or social control. In these studies accountability is the *independent* variable, a factor which may or may not have an effect on the behaviour of actors.

Accountability deficits in this line of research are defined in terms of loopholes in the web of control mechanisms. One important area of recent concern is the formidable growth in formal powers, numbers of staff and organisational complexity of the executive in comparison to the legislative (Behn 2001: 76; Day and Klein 1987: 33–4; Mulgan 2003: 74). Other particularly pressing areas of concern are the newly emerging theatres and practices of networked governance. These include multilateral and multi-level governance practices, such as the European Union, where a whole chorus of scholars has lamented existing, and growing, accountability gaps (Arnall and Wincott 2001; Benz 2007; Bergman and Damgaard 2000; Curtin 2004, 2007; Fisher 2004; Harlow 2002; Papadopoulos 2007; Schmitter 2000), or the emerging global networks of policy-makers, legislators, and regulators (Held and Koenig-Archibugi 2004; Slaughter 2004).<sup>6</sup>

On the other hand, various scholars are more concerned about accountability overloads. They have put forward the notion that accountability obligations have progressed well beyond the point of diminishing returns. Behn (2001: 11–13) talks about the ‘accountability dilemma’ that he feels is growing upon contemporary policy-makers. Halachmi (2002a, 2002b), Jos and Tompkins (2004), and Dubnick (2005) remind us of the salience of the accountability paradox, which holds that more accountability arrangements do not necessarily produce better government. Accountability overkill discourages innovative and entrepreneurial behaviour in public managers (Anechiarico and Jacobs 1996; Power 1997). Others signal an ‘accountability trap’: as administrators are being scrutinised more frequently and intensely, they get better in meeting the requirements posed by their accountability forums, but not necessarily performing better in the real world of policy-making and public service delivery (Meyer and O’Shaughnessy 1993; Van Thiel and Leeuw 2003).

That said, how can we move beyond conceptual and theoretical analyses and engage in comparative and cumulative empirical research? For this we need systematic and parsimonious frameworks in which accountability, either as virtue or as a mechanism, is operationalised.

#### *Accountability as a Virtue: The Global Accountability Framework*

Earlier on we stated that it is very hard, if not impossible, to come up with a general definition of accountability as a virtue, because the standards for what constitutes accountable behaviour differ, depending on role, institutional context, era, and political perspective. Accountable corporate governance, for example, is not measured along exactly the same lines as accountable public governance.

One of the more successful attempts to operationalise accountability as a virtue is the Global Accountability Framework (Blagescu *et al.* 2005), which has been developed by One World Trust, a charity that conducts research on practical ways to make global organisations more responsive to the people they affect, and on how the rule of law can be applied equally to all. It uses a broad, active notion of accountability and applies it to large transnational organisations:

First and foremost accountability is about engaging with, and being responsive to, stakeholders; taking into consideration their needs and views in decision making and providing an explanation as to why they were or were not taken on board. In this way, accountability is less a mechanism of control and more a process for learning. Being accountable is about being open with stakeholders, engaging with them in an ongoing dialogue and learning from the interaction. Accountability can generate ownership of decisions and projects and

enhance the sustainability of activities. Ultimately it provides a pathway to better performance. (Blagescu *et al.* 2005: 11)

This characterisation of accountability typically formulates a number of standards for the behaviour of transnational actors. They should connect with stakeholders, be responsive to their needs and views and provide explanations; they should be open, engage in dialogue, and be willing to learn from it. These are norms of good corporate governance in the global arena.

The Global Accountability Framework then moves on to provide guidance to organisations on how to operationalise this understanding of accountability. It identifies four core dimensions that make an organisation more accountable to its stakeholders: transparency, participation, evaluation, and complaint and response mechanisms. Each of these four dimensions is formulated as a standard for accountable behaviour (Lloyd *et al.* 2007: 11). *Transparency* requires 'the provision of accessible and timely information to stakeholders and the opening up of organisational procedures, structures, and processes to their assessments'. *Participation* requires 'the active engagement of both internal and external stakeholders in the decisions and activities that affect them'. *Evaluation* requires the organisation to monitor and review 'its progress against goals and objectives', feed 'learning from this into future planning', and to report 'on the results of the process'. And *complaints and response handling* requires 'channels developed by organisations that enable stakeholders to file complaints on issues of non-compliance or against decisions and actions, and ensure such complaints are properly reviewed and acted upon'. To be accountable, an organisation must integrate these four dimensions into its policies, procedures and practice at all levels and stages of decision-making and implementation, in relation to both internal and external stakeholders.

The framework is also used annually to assess some of the world's most powerful global organisations from the intergovernmental, non-governmental, and corporate sectors regarding their capability to be accountable to civil society, affected communities, and the wider public. Each year, a Global Accountability Report is produced that looks at a set of 30 such organisations (10 from each sector). To this end, good practice principles have been formulated for each of the four accountability dimensions, which are then assessed for each organisation. For example, transparency is examined in the report by looking at whether the organisation responds to all information requests within a certain timeframe and justifies denials; identifies a narrowly defined set of conditions for non-disclosure of information; and has an appeals process in place for denied information requests (Lloyd *et al.* 2007: 23). Most of these indicators have been quantified and, together, they are used to benchmark the organisations on each of the four dimensions. The result is a detailed assessment and league table for the whole set of 30 organisations.

The Global Accountability Framework has been developed specifically for transnational actors. However, assessing whether national actors, such as, for example, government departments or local councils, are accountable, could proceed on the basis of the same dimensions, although this would require adaptation of the various operationalisations and indicators to fit the specific political and institutional context of these types of actors.<sup>7</sup>

*Accountability as a Mechanism: The Utrecht Accountability Studies*

At the Utrecht School of Governance, a number of researchers have been studying accountability mechanisms empirically, starting from a more narrow definition of accountability. Some have focused on the emerging web of accountability mechanisms surrounding the institutions of the European Union, such as agencies (Busuioc 2009), the comitology committees (Brandsma 2007), or the European Council (Van de Steeg 2009); others have studied the horizontal mechanisms that have developed around independent agencies (Schillemans 2007; Schillemans and Bovens 2010). In these Utrecht accountability studies, three different sets of questions guide the research.

The first question is: which formal and informal relations actually qualify as accountability mechanisms? In order to answer this initial question, processes of account giving are usually divided into three elements or stages: informing, debating, and consequences. This then leads to a set of descriptive questions such as: Is the actor obliged to provide information about his or her conduct to the forum? Can the forum engage in questioning and debate? Can the judgement of the forum have formal or informal consequences for the actor?

The next series of questions is about the actual operation of these mechanisms: Has the forum received sufficient and timely information from the actor? Does the forum question the actor and does this imply standards and positive or negative appraisals? Is the actor formally or informally, directly or indirectly, sanctioned or rewarded?

The final set of questions is evaluative. What is the effect of the mechanism or of the interplay of various mechanisms? Does it induce democratic control; does it provide checks and balances that can help to prevent organisational deviance? But also: does it enhance learning and more effective governance, or does the mechanism lead to defensive routines, to shirking, and to administrative overloads?

An example of such an evaluation of an accountability mechanism is the appraisal of the introduction of boards of oversight for independent, arm's-length agencies by Schillemans (Schillemans 2007; Bovens *et al.* 2008: 235–7). First, the fact that this is a genuine accountability relationship is established. Agency directors feel obliged to provide the boards with ample information, they make themselves available for clarification and discussion, and they feel they cannot ignore the board's judgement, because the boards



have formal and informal links with the agency's principal, the minister. Next, these accountability practices are analysed and described. Finally, they are assessed in terms of their effects. Schillemans concludes that the role of boards most closely meets the criteria of the learning perspective on accountability:

Boards tend to focus on their advisory, reflective roles. In the information phase, they receive all major policy documents at a point when they can still influence decisions. In the debating phase, they focus on the agenda of the agent and try to provide counsel. They are mostly described as 'sparring partners' who pose difficult questions about intended new policies and pinpoint risks and opportunities at hand. The agents take this counselling role seriously. (Bovens *et al.* 2008: 236)

The boards do not perform so well from the other two perspectives. They provide few checks and balances, as they often 'go native' with the agency and become encapsulated. For similar reasons, they are of only little help in controlling the agencies through the principal-agent chain of accountability relations that runs from the agencies all the way up to parliament.

### **Complementary Instead of Contradictory**

Both concepts, i.e. accountability as a virtue and as a mechanism, are useful for the study of, and the debate about, democratic governance. However, they should be clearly distinguished, as they address different kinds of issues and imply different standards and analytical dimensions, as can be seen from Table 1.

Accountability studies that, often implicitly, use accountability in the active sense of virtue, focus on the actual performance of officials and agents. They implicitly or explicitly formulate a set of substantive standards for good governance and assess whether officials or organisations comply with these standards. These are basically studies about good public or corporate governance. In these studies, accountability deficits manifest themselves as inappropriate behaviour, as 'bad' governance or organisational deviance.

On the other hand, in the accountability studies holding to the definition of accountability as a mechanism, the locus is not the propriety of the behaviour of public agents, but the way in which these institutional arrangements operate. They study whether there are such relations at all, whether these can be called accountability mechanisms, how these mechanisms function, and what their effects are. These are basically studies about political or social control – hence, accountability deficits are defined as control and feedback deficits.

Again, the Friedrich-Finer debate is illustrative here. Part of the controversy can be explained by the fact that they not only advocated

TABLE 1  
TWO CONCEPTS OF ACCOUNTABILITY

| Accountability as a | Virtue                  | Mechanism                           |
|---------------------|-------------------------|-------------------------------------|
| Locus               | Behaviour of actor      | Relation actor-forum                |
| Focus               | Evaluative/prescriptive | Analytical/descriptive              |
|                     | Substantive standards   | Effect of arrangements              |
| Field of study      | Good governance         | Political and social control        |
| Research design     | Dependent variable      | Independent variable                |
| Importance          | Legitimacy              | Various goals                       |
| Deficit             | Inappropriate behaviour | Absent or malfunctioning mechanisms |

different notions of what it is to be a responsible civil servant, but they also used different concepts. Finer predominantly focused on the mechanisms that ensure responsibility and accountability, whereas Friedrich looked upon responsibility as a virtue, as was clearly observed by Finer in his final rebuttal:

My chief difference with Professor Friedrich was and is my insistence upon distinguishing responsibility as an arrangement of correction and punishment even up to dismissal both of politicians and officials, while he believes in reliance upon responsibility as a *sense* of responsibility, largely unsanctioned, except by deference or loyalty to professional standards. (Finer 1941: 335)

Distinguishing more clearly between these two concepts would have solved some of the confusion and would have helped to move the debate beyond the controversy.

Distinct as they are, the two concepts are closely related and mutually reinforcing. First of all, there is, of course, a strong ‘family resemblance’ among the various elements of both concepts. Both have to do with transparency, openness, responsiveness, and responsibility. In the former case, these are properties of the actor; in the latter, these are properties of the mechanisms, or desirable outcomes of these mechanisms.

More importantly, processes of account giving and account holding cannot operate without standards against which the conduct of actors can be assessed. Finer and Friedrich both had a valuable point and their stances were not contradictory, but complementary. Accountability mechanisms are meaningless without a sense of virtue and, vice versa, there is no virtue without mechanisms.

Accountability forums implicitly or explicitly formulate notions of accountability as a virtue when they judge the performance of actors. These notions are part of what Barbara Romzek has called ‘the expectations context of accountability’ (Romzek 1996: 98, 2000). Thus, accountability mechanisms can be important sources of norms for accountable governance. Notions of accountability as a virtue are (re)produced, internalised, and, where necessary, adjusted through processes of account giving.

Likewise, notions of accountable governance are gratuitous when public officials and organisations cannot be held to account about their compliance with these standards and expectations. There is no accountable governance without accountability arrangements. Accountability mechanisms keep public actors on the virtuous path and prevent them from going astray.

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### Notes

1. It is probably no coincidence that there is a stronger emphasis on accountability as a virtue in the American discourse, given the central role of public values in the American political and administrative tradition. In Westminster and similar parliamentary systems, the doctrine of ministerial responsibility to parliament is central and hence there is much more emphasis on mechanisms of political and administrative control that can support the supremacy of parliament (see also Aucoin and Jarvis 2005: 22–8).
2. See Fisher (2004: 510) for similar observations about the use of 'accountability' in the context of the European Union.
3. Both Friedrich and Finer use the concept of 'responsibility' and not 'accountability' – but the contemporary use of accountability overlaps to a large extent with the way they defined it. Both refer to the definition of the *Oxford English Dictionary*: 'a responsible person is one who is answerable for his acts to some other person or body, who has to give an account of his doings and therefore must be able to conduct himself rationally'. In modern Anglo-American political and administrative discourse the uses of 'accountable' and 'accountability' increasingly seem to overlap with 'responsible' and 'responsibility'.
4. See for a study that suggests a positive link between public accountability as a virtue and public trust Danaee Fard and Anvary Rostamy (2007).
5. In the field of criminal law, the concept of restorative justice is an important innovation that focuses on improving this element of accountability in particular (Braithwaite 2006).
6. This paragraph and the next is adapted from Bovens *et al.* (2008).
7. One World Trust, for example, has developed an accountability framework along these same lines for research organisations that engage in policy relevant research (Whitty 2008).

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