

## CHAPTER 11

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# THE PURSUIT OF ACCOUNTABILITY

## Promises, Problems, and Prospects

MELVIN J. DUBNICK AND KAIFENG YANG

Accountability is regarded as the hallmark of modern democratic governance and a central concept in public administration (Dubnick 2005). All major schools of thought in American public administration are arguably about accountability. For example, the new public administration (Frederickson 1980), the refounding movement (Wamsley et. al 1990), the new public management (NPM; Christensen and Lægreid 2002), and the new public service (Denhardt and Denhardt 2000) prescribe differently to what and whom public administrators should be held accountable. All major debates about recent government reforms are also related to accountability. NPM advocates insist that their performance-centered program improves government accountability, but opponents refute that the program hampers political accountability. Network believers claim that contracting and network-based delivery lead to better accountability, but other people caution that networks pose significant accountability challenges. The list can go on, and the truth is that accountability seems to be everywhere and on everybody's menu.

The ubiquity of accountability, however, reflects its problems as much as its importance. Because it is a normative standard of political and social life, its interpretation can be manipulated and its meaning is "murky" (Gormley), "ever expanding" (Mulgan), and "chameleon-like" (Sinclair) (see Behn 2001, p. 4). Public administration research on accountability has made significant progress in the past two decades, and we now know much about the nature, dimensions, methods, techniques, consequences, and dilemmas of accountability—more so in traditional bureaucracies than in nonprofits and partnerships (Bardach and Lesser 1996; Behn 2001; Jos and Tompkins 2004; Kearns 1996; Roberts 2002; Romzek and Dubnick 1987; Romzek and Ingraham 2000). Yet, it remains a problematic area conceptually, empirically, and theoretically. For researchers, the current framings (e.g., Romzek and Dubnick 1987; Kearns 1994, 1996; Bovens 1998; Koppell 2005), while establishing some common ground for analysis or a thread linking our fragmented endeavors, fall short in providing the much-needed commensurability required to generate a theoretically fruitful scholarship (see Dubnick 2002). For practitioners, it remains unclear how to deal with cross pressures of accountability and what to do with the often-conflicting prescriptions all claiming to improve accountability.

This chapter examines the status of the accountability research and practice. The various accountability promises are discussed and linked to major government reform initiatives. Its problems are then examined and prospects outlined.

## PROMISES

In recent years the rise in the status of accountability within managerial and political cultures is rooted in its asserted benefits. This has been particularly the case over the past quarter century, when NPM was widely adopted in the public sector, but the promises of accountability can be traced far earlier in the history. Today, the desirability of accountability-focused solutions to governance problems has reached the level of fostering an almost indiscriminate reliance on the use of the instruments associated with the polymorphic accountability toolbox. It is from this view of its indiscriminate application that accountability can be considered “promiscuous.” The use of the term *promiscuous* is meant generically here, but the authors of this chapter are not unaware of the sexual metaphor implied in its use, for accountability has recently attach itself to just about any reform agenda that happens to “stream” by.

Table 11.1 can help us comprehend just how pervasive the promiscuity is by framing the different “promises” implied in the application of accountability-based solutions to problems associated with the operations and governance of an organized effort. Each of the cells in the matrix can be regarded as a problematic situation defined by the stage in the effort at which it is perceived to occur (inputs, processes, outcomes) and the value the problem-solving agent assigns to the solution (i.e., is the accountability-based solution instrumentally valued as a means to an end, or is the solution itself intrinsically valued for its own sake?). The result is six major “promises of accountability” that tend to drive the adoption (and shape the implementation) of different accountability mechanisms.

At the input stage, accountability mechanisms are viewed (and valued) instrumentally as appropriate (i.e., “promising”) solutions to issues requiring “control” in the broadest sense of the term. Public and nonprofit organizations require the effective (and perhaps efficient) use of scarce resources, and a common problem is how to structure, manage, and monitor the problematic situation that results (Ouchi 1979). Here the *promise of control* (cell A1) draws upon some of the most basic mechanisms associated with accountability—textbook approaches from the design of hierarchical and lateral reporting structures to establishing production metrics, record-keeping procedures, auditing standards and procedures, oversight and supervision protocols, communications networks, and so on. These mechanisms can be found in the classic management or bureaucracy literature (e.g., Taylor, Fayol, Weber, Gulick), as well as more recent writings on public productivity and input-based performance measurement.

The input stage is also the point at which accountability may be called upon to facilitate and foster responsible, trustworthy, and virtuous behavior—that is, to achieve the *promise of integrity* (B1). In the public sector, stories of “moral exemplars” and “unsung heroes” (Riccucci 1995) among public service professionals are complemented by laws, rules, and norms that serve to protect the integrity of their actions. Mechanisms as basic as ethics codes, civil service and whistleblower protections, human resources practices, and policies fostering professional commitment are designed, in part, to support the promise of integrity in public agencies. Market rules and legal regulations (e.g., Sarbanes-Oxley; Dubnick 2007) related to the behavior of high-level corporate executives and directors are intended to punish both malfeasance and misfeasance, as are mounting pressures emanating from both within and outside the firm for corporate social responsibility (Vogel 2005).

At first view, the *promise of ethics* (A2) seems redundant with that of integrity. After all, those who act with integrity are likely to be ethical by definition. There is, however, an important difference to be highlighted between behavior that is valued for its own sake (“doing the *right* thing,” for which the label *integrity* is used) and behavior that is based on “doing

Table 11.1

**The Six Promises of Accountability**

Focus on	Accountability Solutions Valued	
	A. Instrumentally	B. Intrinsically
1. Inputs	A1. The promise of control	B1. The promise of integrity
2. Processes	A2. The promise of ethical behavior/choices	B2. The promise of legitimacy
3. Outcomes	A3. The promise of performance	B3. The promise of justice

the *correct* thing” as far as one’s role or job in an organizational is concerned (Phillips and Margolis 1999). In regard to the latter, how does one ensure that those engaged in such an effort act (or decide) correctly or appropriately in an instrumental sense? This is the problem that was central to Chester Barnard’s *The Functions of the Executive* ([1938] 1968) and was at the core of Herbert Simon’s decision-focused view throughout his career ([1947] 1957). As a source of means for dealing with this set of problems, accountability has taken a variety of forms—from the articulation and sanctioning of standard operating procedures to the fostering of norms stressing rule following, loyalty, and other forms of organizational citizenship behaviors (Podsakoff et al. 2000). In the public sector, an example of a more direct link with ethics is found in the work of Rohr (1989) and Rosenbloom (1983; Rosenbloom, Carroll, and Carroll 2000), who call for the adoption and enforcement of regime values and the nurturing of constitutional competence among public administrators. While the ideal situation would involve recruiting individuals who come with a ready-made commitment to constitutional values (i.e., individuals with constitutional integrity), Rohr and Rosenbloom realize that competence in this must rely on training and oversight.

The *promise of legitimacy* (B2) is related to the widely held view that accountability is a core—if not defining—characteristic of democratic regimes (Held 2006; O’Donnell 2004). Just as divine designation or inspiration once determined the legitimacy of any governance arrangement, today “democraticness” is a requisite to any claim to govern in the public sphere (Buchanan 2002), and quite often in the private and third sectors as well. Given the identity of a range of accountability mechanisms with democraticness—from representation to election to transparency to participation—the application of these is regarded as intrinsically warranted. This is a perspective that underlies the “transparency agenda” pursued by government reformers at every level of governance (Hood and Heald 2006; Florini 2007; Fung, Graham, and Weil 2007). It is also central to the “democratic deficit” critique that has generated national and global calls for more accountability (Durant 1995) and effectively put the brakes on efforts to expand the authority and jurisdiction of the European Union (Dahl 1994; Majone 1998).

Perhaps more than any other types highlighted here, the *promise of performance* (A3) has had the greatest impact on the practice of public administration. Driven by the assumption that accountability is instrumentally linked to improved performance (see Dubnick 2005), this promise has had global impact and launched literally thousands of projects and programs designed to secure the hoped-for benefits. Long applied in the private sector as mechanisms designed as much for control purposes as for enhancing productivity, the approach has been advocated for third sector organizations (Kaplan 2001) and embraced by the public sector worldwide with an ideological fervor rarely seen. Assessments of these performance management efforts are starting to emerge (Radin 2006; Frederickson and Frederickson 2006), but for the moment it has the power of a movement that seems unstoppable.

The idea that the very act of “bringing to justice” is a form of justice itself is increasingly central to viewing accountability as the *promise of justice* (B3). This promise has deep roots in beliefs regarding the basic value of retribution and restitution in the law: holding one accountable for one’s actions can range from eye-for-an-eye punishment (see Foucault 1977; Hibbert 2003) to contemporary applications of restorative approaches (Braithwaite 2006). But those are beliefs that would regard accountability as a means to the traditional ends of criminal or civil law. In those legal regimes that have established a high degree of legitimacy—that is, where most of the population assumes that the justice system is capable and likely to handle cases in a fair and just manner—the value of bringing someone to justice (to be held “accountable” in the juridical sense) becomes highly valued for its own sake.

Since at least the mid- to late 1980s, the role of accountability as the promise of justice has become a core issue in several of the most prominent cases involving “transitional justice” as regimes the world over “democratized” and sought to deal with past abuses of authority and human rights violations (Minow 1998; Bass 2000). The stark choices typically ranged from collective acquiescence (e.g., Portugal and post-Pinochet Chile) to harsh legal justice meted out by the victors (e.g., postinvasion Iraq, following what is known as the “Nuremberg paradigm”) (Park 2001).

But in several jurisdictions both political realities and moral leadership resulted in the applications of alternative approaches, from “truth commissions” that focused on establishing a record of what took place under the prior regime, to various forms of reconciliation mechanisms that stopped short of juridical sanctions (e.g., the Garaca process in Rwanda), to combinations, such as the South African Truth and Reconciliation Commission, that offered amnesty in return for confessions of involvement. While few of these generated outcomes that proved satisfactory to victims and others seeking more severe punishments for violations of human rights and dignity, in most instances they did satisfy accountability’s promise of justice in the sense described here (Roche 2005; Syring 2006). That is, the act of holding open hearings in which the past is acknowledged by both those who perpetrated and those who suffered is in fact the very definition of justice achieved.

The promises do not easily translate into realities, however. There are two types of problems. One type is inside each cell: The mechanisms underlying each cell are not well understood. In other words, each of the promises is often based on unfounded or untested assumptions. Dubnick (2005) demonstrates that the accountability-performance link (A3), the central idea behind NPM, has not been “proved” theoretically and empirically. What are the mechanisms, if any, that link account giving to individual and organizational performance? Indeed, scholars have questioned whether performance information will be honestly reported (Yang 2009), whether the information will be used effectively (Moynihan 2009), whether performance management fits the overall political institutional framework (Radin 2006), and ultimately, whether performance-reporting requirements improve government performance (Radin 2006).

Similarly, the promise of justice (B3) may not translate into real justice: Whether in fact accountability in this (or any) sense actually delivers real justice is an empirical question (perhaps an unanswerable one). This is the case locally as well as globally, for all firms and agencies (public and private) have developed a variety of mechanisms to foster the sense that misbehavior or malfeasance can be brought to account. The very existence of such mechanisms is often perceived as a measure of accountability, even in the absence of evidence that complaints and concerns are actually addressed. In fact, many citizens distrust government institutions not because there are no public hearings, independent audits, or performance reporting in place, but because when malfeasance is revealed via those techniques, nobody is actually held accountable. On the other hand, Kweit and Kweit (2006) show that the existence of public participation channels, rather

than the outcome of participation, determines citizen trust in government. Overall, it is not clear how accountability techniques or forms affect the outcome distribution and individuals' sense of justice (e.g., procedural-outcome justice, justice-based need, capability, or "just desserts").

There are similar questions in other cells. For example, is transparency always good and preferable (B2)? Eisenberg and Witten (1987) state, "In organizations that are highly regulated or those in the public eye, communicative choices must be considered in light of how they will be interpreted by various publics" (424). Where should one place public managers' role in strategic communication in order to create a desirable environment (Meyer and Rowan 1977; Moore 1995)? Would standard operating procedures, conflict-of-interest rules, and financial-disclosure rules always produce ethical behavior (A2)? Does a code of ethics make a difference (B1)? Is political neutrality in civil service always preferable (B1)? Are control techniques sufficient to ensure the efficiency and effectiveness of resource allocation and utilization (A1)?

The second type of problems about the promises is that these promises often conflict with one another. For example, input-based accountabilities (A1) and process-based accountabilities (A2) are often associated with traditional public bureaucracies and considered as causes of bureaucratic pathologies. As a result, NPM advocates propose outcome-based accountabilities (A3) and "breaking through" or "reinventing" bureaucracies. However, NPM proposals are often criticized for damaging other accountabilities. Personnel flexibilities, pay for performance, and at-will employment, as prescribed by NPM, could reduce civil servants' political neutrality and governments' credible commitment, which ultimately make governments less accountable to public interests (B1). Entrepreneurship, risk taking, and efficiency first are often in tension with nonmission-based values such as transparency and due process (B2).

For individuals involved in the accountability relationships, different promises represent different accountability pressures. A large portion of the literature focuses on cross pressures of accountability and their potential negative consequences. For example:

- There are conflicts among pressures of accountability, and conflicts lead to problems such as disasters, crises, and mismanagement (Bardach and Lesser 1996; Dunn and Legge 2000; Koppell 2005; Romzek and Dubnick 1987; Romzek and Ingraham 2000).
- Overreliance on a particular type (or particular types) of accountability leads to problems: Production-oriented accountability leads to disaster and impedes change (Schwartz and Sulitzeanu-Kenan 2004); too much legal and hierarchical accountability damages professional and political accountabilities (Kim 2005); too much political and hierarchical accountability damages professional accountability (Romzek and Dubnick 1987); and formal procedural accountability exacerbates the limitations of political accountability (West 2004).
- There is no perfect model of accountability, and each may evolve into something unproductive or illegitimate (Jos and Tompkins 2004; Weber 1999).
- Accountability based on the classic principal-agent model or the market approach has serious limitations, especially in the context of contracting and privatization (Dicke 2002; Romzek and Johnston 2005).
- Contracting, privatization, and hybrid organizations lead to great accountability challenges and require particular accountability capacities (Gilmour and Jensen 1998; Johnston and Romzek 1999; Klingner, Nalbandian, and Romzek 2002; Moe 2001; Romzek and Johnston 2005).
- Managerial reforms such as performance measurement, performance-based accountability, and reinvention have complications in traditional forms of accountability (Page 2006) and organizational performance (Benjamin 2008).

Yet, with notable exceptions (e.g., Kearns 1996; Moore 1995; Page 2004; Whitaker, Altman-Sauer, and Henderson 2004), much of the literature does not describe and explain empirically how actors of governance make sense and order of conflicting accountability pressures, nor does it *prescribe* what exactly managers should do to deal with the accountability dilemmas, offering limited actionable knowledge. A typical conclusion in the literature is that managers should balance different accountability sources (Dunn and Legge 2000). But how to balance? Balance is something that is easy to say but hard to do. Indeed, Romzek and Ingraham (2000) conclude that “sadly, it demonstrates that under the most intense pressures, the ability to make the right choices may not be present” (251). Koppell (2005) laments that “this is unlikely” (99). Roberts (2002) believes in the strength of dialogue-based accountability, but even so, she warns: Do it when other methods have failed.

## PROBLEMS

As discussed previously, promiscuity is a significant problem in our pursuit of accountability. Despite its pervasive presence in almost any discussion of governance, the fact remains that a sense of what accountability entails is still lacking. It remains holographic, easy to see but impossible to grasp. Thus one is left with a central point somewhat similar to Wildavsky’s commentary (1973) on planning: If accountability is the solution to everything, perhaps it is the solution to nothing. Both scholars and practitioners face a fundamental problem: There is not an overarching accountability theory that can help them understand the complex linkages or relationships among a diverse range of accountability promises and pressures. However, such an overarching theory is difficult to construct because of the multifunctional, polymorphic, and contingent nature of accountability.

### Multifunctionality

An accountable relationship exists for a reason or purpose; that is, it has a “function” in the overall scheme of social relations that sustains it over time. While one might argue over the teleological premise that underpins functionalist views (see Pettit 1996), they do allow us to address the question of just what purpose accountability serves. And it is here where one runs into the first major obstacle to understanding the subject: As a social relationship, accountability is multifunctional. Applying Mahner and Bunge’s (2001) logic of functionalism to account giving, one can identify at least five functions of accountability:

- “*Internal*” functionality: Accountability is perceived as a mechanism that constitutes or sustains, or both constitutes and sustains, the specific relationship between the parties. It is part of the normal internal workings of a specific, relatively closed (i.e., buffered from external interference) social relationship between at least two parties.
- “*External*” functionality: Accountability is a mechanism that defines its link to other entities in the task environment. It is a means for connecting the narrower relationship to its surroundings.
- “*Role*” functionality: Accountability constitutes a meaningful component of a more general organized effort; that is, it serves a constitutive or sustaining purpose in the overall system of relationships within which it is located.
- “*Value*” functionality: Accountability contributes in a positive or negative (i.e., dysfunctional) way to the performance of the organized effort; that is, it is treated in terms of the consequences it has for that overall system of relationships.



- “*Adaptive*” functionality: Accountability contributes to the continued viability of that system of relationships as an ongoing social endeavor; that is, it is an existential component of the more general organized endeavor of which it is a part.

In short, accountability as a simple social relationship can (and often does) perform different functions at different levels of social activity. For example, most of the literature on democratic governance would posit accountability as functionally adaptive, asserting that it would be difficult to imagine a democratic system that was not sustained by some effective form of accountability (e.g., Held 2006). But it is also clear that not all forms of accountability play a positive role in promoting democracy. In fact, some forms (e.g., bureaucratic) are often perceived as effectively dysfunctional in democratic settings (e.g., Scott 1998; Adams and Balfour 2004). Nevertheless, there is a substantial argument to be made for the necessity (i.e., role function) of seemingly non-democratic forms of accountability if democratic regimes are to succeed over time (e.g., Pollitt 1986; Richardson 2002). The literature is also replete with ironies and paradoxes (Michels 1999) that highlight the role played by oligarchic relationships and even slavery in the history of supposedly democratic organizations and regimes (in the case of ancient Athens; see Samons 2004).

The point here is not to question the possible link between democracy and accountability, but to highlight the analytic and empirical challenge posed by the multifunctional nature of account-giving behavior and relations. It is a challenge that can be resolved only through a process of defining and operationalization that focuses and narrows one’s view of the object under study. As a result, in exchange for the ability to apply the tools of systematic thought and empirical analysis to an aspect of account-giving behavior, one knowingly (and necessarily) surrenders access to alternative views of accountability as well as the broader and more complex phenomena that make this aspect of governance so significant.

### **Polymorphism**

The challenge posed by accountability’s multifunctionality is magnified by the wide range of structural and operational forms associated with account-giving actions. These are so numerous, in fact, that any attempt to inventory them would prove fruitless. Consider, for example, the vast inventory of mechanisms (passive and active) associated with rendering an individual or organization accountable. From legal sanctions to monetary rewards, from detailed job descriptions to empowerment, from oversight to assessments, from audits to rankings, from instructions to management by objectives, from reporting to responding, from ethical constraints to broad grants of discretion—the list of mechanisms seems endless. The reality is that no particular mechanism or set of mechanisms defines accountability, not even the actions associated with the act of “accounting.”

It is not surprising, therefore, that researchers often rely on typologies of such mechanisms based on some general characteristic. In some cases the mechanisms are associated with an arena of accountable action. Romzek and Dubnick (1987), for example, offer a scheme often used to sort mechanisms into four types depending on whether they are derived from legal, political, bureaucratic/organizational, or professional spheres. At other times it is the organizational and social context that provides the logic. Grant and Keohane (2005) set out seven types in their analysis of mechanisms relevant to global affairs, four based on the use of delegation (hierarchical, supervisory, fiscal, and legal) and three on forms of participation (market, peer, and reputational). Still others derive their categorization of mechanisms from observation of practices in specific arenas. Emanuel and Emanuel (1996), focusing on health care, provide a threefold typology of

mechanisms at a very general level: professional, market, and political. Ebrahim (2003; cf. Kearns 1994) derives his five “categories of accountability mechanisms” (reports and disclosure statements, performance assessments and evaluations, participation, self-regulation, and social audits) from the observed practices of nongovernmental organizations.

Given the polymorphic nature of accountability—that is, its manifestation in a range of different “forms” and “mechanisms”—there is little choice for analysts but to cast conceptually porous typological nets on their subject matter. This is made necessary by the various “language games” involving the term *accountability*, something that becomes quite clear when one considers the various synonyms associated with it: *answerability*, *liability*, *responsibility*, *fidelity*, *responsiveness*, *obligation*—each frequently used interchangeably with *accountability*, and each linked directly to different forms of account-giving mechanisms (Dubnick 1998, 2002).

But there is a challenge here, for form can easily replace substance in the study of accountability, and in the process divert our attention to some of the more significant issues related to our subject. It is commonplace for a tautological logic to take hold and transform mechanisms of account giving from empirical examples into measures of accountability. Once on that slippery slope, the “measures” of accountability develop into the evaluative standards of just how “accountable” a government or official is—but in the process one loses sight of the more fundamental and unanswered questions about the nature and role of accountability in governance. Just as the study of democracy has been transformed into the comparative study of voting, deliberation, and various institutional forms, so the study of accountability has been narrowed to the examination of mechanisms that seem to ensure answerability, liability, control, and so on. One benefits from learning a good deal more about those mechanisms and their implementation, but that body of work does not advance the project of furthering the understanding of accountability.

### Situatedness

Whatever the variation in form, accountability also varies by context. In that sense, accountability is not merely a “social” relationship. It is also cultural, temporal, and spatial. While one may reasonably develop generally applicable statements regarding the functions and forms of accountability from the studies, one can do so only contingently. In short, accountability is situated, and context matters.

Depending on one’s research objective, this particular characteristic of accountability might be regarded as either problem or opportunity. On the problematic side, the contingent and embedded nature of accountability in governance (Bevir 2004; Fox and Miller 1995) will make generalizations and formal theory construction related to accountability challenging at best. On the positive side, the opportunity to create empirical strategies and innovative conceptual/theoretical approaches to contend with these challenges can be (and has been; see Simpson 2002) a driving force in the social sciences in general and in the study of accountability in particular.

Many scholars have proposed to study whether the patterns revealed in current studies hold in other settings (Romzek and Johnston 2005). Context affects accountability, including the form of government (Wang 2002), life stages of a partnership (Acar, Guo, and Yang 2008), different national cultures (Page 2006), historical times (Page 2006), policy systems (Kim 2005), organizational culture (Klingner, Nalbandian, and Romzek 2002), the accountability environment or organizational field (O’Connell 2006), and administrative reforms (Page 2006).

Situatedness also affects the choice of methodology—a great majority of the empirical accountability studies use qualitative designs, such as single case study and comparative case study (Koppell 2005; Romzek and Ingraham 2000; Schwartz and Sulitzeanu-Kenan 2004), interviews



(Acar, Guo, and Yang 2008), content analysis (Dicke and Ott 1999), or mixed methods but with strong qualitative emphasis (Dicke 2002). The use of qualitative designs is in line with those studies' purpose, which is to describe and understand the nature, change, process, and consequence of accountability relationships in a specific setting, not to quantitatively explain their correlates and determinants across settings.

Despite the importance of context, over time, accountability has lost its functional and structural ties to its origins. It is now less an identifiable institutional form rooted in specific legal and political traditions, and more a global cultural phenomenon—a worldwide icon of good governance (Dubnick 2002; Dubnick and Justice 2004). In many respects, accountability has become what some would classify as a keyword in our global culture (Williams 1985), one with a positive valence and universal appeal that is applied (casually—almost thoughtlessly) worldwide in the daily rhetoric of politicians of every ideological stripe as well as the mass media that covers them.

## PROSPECTS

The promiscuity, multifunctionality, polymorphism, and situatedness of accountability make it one of the most elusive concepts in public administration. It would not be surprising if someone believes that accountability is merely an empty concept, an iconic symbol manipulated for both rhetorical and analytic purposes to help us rationalize or make some sense of our political world. It would not be surprising either if someone believes that an overarching accountability theory is impossible. Our belief is less pessimistic. Without predicting the exact future of accountability research, this chapter identifies several parameters of the future. This choice was made consciously not to pose specific research questions as core future issues, because accountability relates to nearly every topic of public administration, and choosing any set of questions would leave out many more other important ones. This chapter aims to offer general thoughts that will cut across various areas and topics.

### Accountability: Metaproblem of Modern Governance

The concept of “metaproblem” is used in order to associate accountability with a small group of issues that have defined and shaped social theory and practice for centuries—a class of general problems often lurking in the background that continuously challenge the basic assumptions and institutional arrangements of social and political life at any particular time and place. By way of example, consider two such metaproblems—the “problem of evil” and the “problem of free will”—that have for centuries defined (and continue to define) issues and debates in fields as diverse as theology, philosophy, and the sciences.

In one sense, these metaproblems are the stuff of high-level philosophical analyses, the focus of analytic logic and scholasticist argumentation. In another sense, however, they are the grist for those engaged in reconciling ideas and ideals with realities and contingencies. Such metaproblems share three characteristics.

- First, they are historically transcendent or, in Michel Foucault's terms, historically *a priori*. While part of human history and subject to local and temporal variation (in the form of *problématiques*, or what Foucault [1997] terms “problematizations”), these metaproblems are not bounded by time and space.
- Second, metaproblems are ultimately intractable—they are dilemmas that cannot be “solved.” Even when they are rendered more approachable when “problematized,” there are no simple

or easy solutions, and those that are applied are likely to prove incomplete or ineffective in the long term.

- Third, metaproblems and the problématiques they generate are “wicked” in the sense of being “messy” and often inviting solutions that require choices and actions that will themselves prove problematic or even make matters worse (see Rittel and Webber 1973).

Posited as a distinct metaproblem, the problem of accountability is transcendent in reflecting the centuries-old dilemma defined by the need to reconcile human potential for autonomy with the requirements of social order. Viewed in this light, both the history of political thought (e.g., from Plato’s *Republic* to Rawls’s *A Theory of Justice*—and beyond) and the analysis of political practice (through the historical examination of various governance arrangements) can be understood (and assessed) as efforts to specify (“problematize”) and deal with the “intractable and wicked” metaproblem of accountability.

### **Accountability: The Duality of Agency and Structure**

The metaproblem of modern governance boils down to this: the tension between “agencified” individuals and the structural order of the society, or between the human potential for autonomy and the requirements of social order. We believe that the current analytic approaches lack attention to human agency and its dynamic interaction with accountability structures. While a few studies have advanced accountability strategies that implicitly emphasize the role of human agency, proposing negotiated, anticipatory, or emergent accountabilities (Acar, Guo, and Yang 2008; Kearns 1994; O’Connell 2005; Roberts 2002; Whitaker, Altman-Sauer, and Henderson 2004), few of them examine how agents’ strategic behavior is actually embedded in and constrained by current accountability structural forces and how the structural forces will respond to agents’ new strategic behavior. The proactive steps taken by managers occur in a politicized environment, so how power, resources, legitimacy, and norms affect the steps and their impact is of great importance if one wants to understand the real process of accountability dynamics.

Anthony Giddens’s (1984) structuration theory helps stress this point by establishing the structure-agency duality. Structuration means the interplay between structures and agency. Rather than conceptualizing structure as something given or external to individuals, Giddens (1984) argues that structure should not be taken as having some given or visible form external to people; it exists only in and through the activities of human agents: It is both an outcome and a medium of action. That is, “analyzing the structuration of social systems means studying the modes in which systems . . . are produced and reproduced in interaction” (25).

Applying Giddens’s structuration theory, Yang (2008) considers accountability as structural properties of governance systems. Consistent with the ideal of the duality of structure, accountability is viewed as both the medium and the outcome of action. Accordingly, accountability is both means and ends, context specific, and emergent. Moreover, accountability as structures has aspects of legitimation, domination, and signification. This broader notion requires a focus that is beyond measuring and reporting inputs, outputs, and outcomes. It also indicates that accountability cannot be understood without considering power relations. Such a perspective opens some new questions, such as, Under what conditions can actors be transformative and policy learning be achieved? What are the social costs associated with accountability struggles? What new accountability forms can help us build an effective governance system to deal with emerging challenges? How can we explain the historical emergence and development of the constitutional and democratic forms of accountable governance that stand as our contemporary global ideal?

### Accountability: Middle-Range Theories

In addition to efforts such as those using structuration theory to build a general framework, future studies of accountability may construct more middle-range theories to take “situatedness” of accountability seriously. As Perry (1991) asserts, a middle-range theory of administrative performance must be developed “within institutional contexts and structures characteristic of the public sector” (13). Accountability research should follow the same route. General typologies and frameworks are fine for certain purposes, but *credible* theories of accountability must of necessity be contingency theories. Accepting that fact will do much to shape the future of accountability studies, forcing researchers to design their empirical studies with care and analysts to qualify the conclusions they draw from observations of account-giving behavior.

In particular, mechanism-based theorizing can provide “an intermediary level of analysis in-between pure description and story-telling, on the one hand, and universal social laws, on the other” (Hedström and Swedberg 1998). A middle-range model with mechanism-based theorizing can shed light on the issue by revealing the linkages between the different forms and functions of accountability, as well as how they interact to influence performance. Yang (2008), for example, proposes the integration between an agency-based perspective of accountability and mainstream public management studies. The key is felt accountability—actors involved in the accountability relationship have their own perceptions about the relationship and its implication. From a managerial perspective, this suggests that one examines how actors of governance (both accountors and accountees) process the information and signals they receive and how they make decisions accordingly.

Accountability should be studied in connection with other management systems and literatures. As Wise and Freitag (2002) write, “[a]ccountability . . . cannot be considered in isolation. It affects and is affected by other important variables in the management context” (494). Based on the concept of felt accountability, Yang (2008) asks some new questions: How is felt accountability affected by organizational characteristics and individual characteristics? What are the mechanisms linking felt accountability with individual-level consequences and organizational performance? What are the contextual and environmental factors that provide the stage for public sector accountability mechanisms? How exactly do various government reform programs, such as contracting and managing for results, affect the accountability relationships? How would accountability evolve in networks and governance settings?

### Methodology Diversity

As mentioned before, most accountability studies adopt qualitative research designs, which have many advantages. Future studies may expand the type of methodological choices. Dubnick (2005) stipulates that future research on accountability should learn from Tetlock’s approach (1985, 1991), which uses experimental designs to study how perceived accountability pressures affect individuals’ cognitive and emotional states, as well as how the relationship is moderated by variables such as timing, trust, and task environment. Dubnick further proposes that the individual-level Tetlock-type work should be placed in contextual settings such as systems of answerability and environments of blameworthiness.

To demonstrate the complexities of the interactions between actors and the reproduction of accountability structures, qualitative designs used in prior studies should be strengthened to better reveal the impact of context and embeddedness, as well as the process of changes. One alternative is a *process approach*, analyzing the sequence of events that shows how things change over time

(Pettigrew, Woodman, and Cameron 2001). Grounded theory, narrative, visual mapping, and temporal bracketing all have been used in other disciplines applying the structuration theory empirically (see Langley 1999). Pozzebon and Pinsonneault (2005), in particular, advocate for combining narrative and temporal bracketing, as the former helps recognize *when* and *how* changes are triggered and the latter helps explain *why*. Yang (2008) also proposes participatory action research as another alternative to generate actionable knowledge. Many empirical accountability studies rely on retrospective examination of past cases, but the most powerful empirical tests for knowledge are done not by simply describing it, but by making predictions about changing the universe (Argyris 2003).

Demonstrating the complexities of the interactions between actors and the reproduction of accountability structures can also be achieved via quantitative methods such as agent-based modeling (Yang 2008). In this computer-based approach, multiple actors act according to rules, in which utility optimization is but one of many possibilities, and complex social patterns emerge from the interactions among actors. As a result, agent-based modeling can show how collective phenomena occur and how the interaction of the actors leads to these phenomena. In addition, agent-based modeling can explore the impact of various institutional arrangements and paths of development on the collective result. A well-known case is Robert Axelrod's (1997) use of the method to study competition and collaboration.

If middle-range theories are to be constructed, even quantitative methods using survey research could be very useful. For example, survey data can be analyzed with structural equation modeling to assess the complex mediating relationships among accountability pressures or forms, organizational characteristics, individual attitudes or behaviors, and organizational performance. Interaction terms can be used in regression-type techniques to assess the interaction between accountability forms, or between accountability systems and other management systems, or between accountability structures and individual characteristics.

## CONCLUSION

As challenging as the pursuit of accountability has proven to be for students of public administration and governance, we do not have the luxury of abandoning the efforts to understand the concept and its use. Unlike our colleagues in the "hard" sciences, who can (and have) moved on when a concept has proven too problematic (e.g., ether), we suffer the Sisyphean fate of philosophers who must deal with the problem of free will and determinism, or theologians who are cursed with the "problem of evil." The rhetorical and strategic uses of accountability have driven the research agenda and will continue to do so as long as the promises of accountability remain attractive to policy makers and the public they must satisfy. Our task is to continue to deal with the resulting theoretical and methodological challenges.

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