

THE OXFORD HANDBOOK OF

PUBLIC

ACCOUNTABILITY

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CHAPTER 1

PUBLIC ACCOUNTABILITY

MARK BOVENS, THOMAS SCHILLEMANS, AND
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PROLIFERATION AND FRAGMENTATION

ACCOUNTABILITY is the buzzword of modern governance. In legislation introduced between 2001 and 2006 into the US Congress, the word “accountability” occurred in the title of between 50 and 70 proposed bills in each two-year cycle (Dubnick 2007, 8). More recently, when US President Obama launched his Recovery Act in response to the global financial crisis, it had three main goals: creating new jobs, spurring economic activity, and to “foster unprecedented levels of *accountability* and transparency in government spending.”¹ The quest for accountability also manifests itself in many other national jurisdictions, as well as in supranational policy actors such as the European Union (EU), the World Bank, or the Intergovernmental Panel on Climate Change. Indeed, “public accountability” has been a key theme in public management reforms around the globe (Christensen and Lægreid 2011, 12). In the first part of this handbook, Melvin J. Dubnick provides empirical evidence of the growing frequency of the term’s use, based on a million scanned volumes drawn from works published in English between 1800 and 2005. While the term first appears in the plotted sample during the early 1800s, it remains a culturally innocuous term until the 1960s and 1970s, when we see a very sharp and increasing upturn in its usage, which continues well into the twenty-first century. In the final part of this volume, Matthew Flinders claims that because of the industrious accountability work by so many scholars, accountability is emerging as the *Über-concept* of the twenty-first century.

The rising prominence of “accountability” in public discourse has given rise in turn to a burgeoning of attention to “accountability” in recent academic scholarship. It has been an object of scholarly debate and analysis in, for example, political science,

public administration, international relations (IR), social psychology, constitutional law, and business administration. However, in each of the sub-disciplines, scholars analyze concepts of accountability and practices of account-giving unaware of, and still less building on, each other's achievements. As a result, academic scholarship on accountability, although booming, is highly fragmented and non-cumulative. Virtually every different author sets out to produce his or her own definition of accountability. Virtually every new author or editor uses his or her own concepts, conceptualizations, and frames for studying accountability—often with different conceptualizations being employed across chapters within the same edited volume. Some writers use the concept very loosely, others define it much more narrowly and tightly. But few of these definitions are fully compatible. Cumulative and commensurable research is difficult if not impossible in such circumstances.

Against this background of proliferation and fragmentation, this handbook aims to unify. This volume provides, for the first time, a comprehensive overview of the current scholarship on the topic—one which systematically takes stock of this burgeoning field organized around the conceptual framework developed in this chapter. It provides a state of the art overview of the recent scholarship on public accountability, collecting, consolidating, and integrating inquiries currently scattered across a broad range of disciplines and sub disciplines. Its comprehensive character, incorporating a wide range of topics and disciplines, will make it a touchstone not only for practitioners and established students of good governance in the public and the private sectors, but also for students and other newcomers to the field.

As background to the endeavor, this introductory chapter will provide a basic, conceptual framework for the analysis of accountability. In the course of doing that, it will also provide an overview of recent work in accountability across various fields, illustrating some of the important commonalities and differences. Finally, this introduction also provides a roadmap situating the different parts of this handbook in the landscape of current accountability studies.

HISTORICAL ROOTS

Accountability is a concept that has taken on ever-new shades of meaning, with its increased usage over the course of the past decades (Mulgan 2000; Flinders 2011). Accountability has been described as an “icon,” a “hurrah-word,” and a “chameleon”; it is an elusive and much (perhaps essentially) contested concept. Clearly, accountability means many different things to different authors and readers. Still and all, accountability—if not the concept then at least the underlying practices—has ancient and fairly unequivocal roots.

The idea of accountability is historically rooted in the practice of book-keeping and in the discipline of accounting (see Bovens 2005; Hayne and Salterio in this volume). Accounting always has a dual meaning: it is about listing and counting important “things”—possessions, debts, agreements, promises—and about providing an account concerning this count. Thus it implies telling a story, based on some obligation and with some consequence in view.

Accountability is anchored in the mundane yet important practice of record-keeping and gives rise to story-telling in a context of social (power) relations within which enforcement of standards and the fulfillment of obligations is a reasonable expectation.

This connection between counting, accounting, story-telling, and social power relations has ancient roots. In his tale of the development of written languages, Jared Diamond (1999)—without actually making too much of it—describes how the few independently developed written languages have evolved from record-keeping activities. Consider the Sumerians in Mesopotamia, who before 3000 BC developed the first written language. They used clay tokens for accounting purposes, “recording numbers of sheep and amounts of grain” (1999, 218). A system of writing gradually developed, which increasingly allowed Sumerians to convey more complex, and arguably more interesting, messages than stock-keeping records. Similarly, the written Cherokee language was developed by an Indian called Sequoyah around 1820, in a conscious effort to copy the white man’s apparently beneficial use of “scribbling on paper.” Sequoyah’s code was also, initially, a book-keeper’s tool. Diamond (1999, 228) recounts: “Sequoyah was illiterate and could neither speak nor read English. Because he was a blacksmith, Sequoyah began by devising an accounting system to help him keep track of his customers’ debts.” His approach soon became more sophisticated—he started borrowing signs from English and attributed totally new meanings to them. Within a short span of time, the Cherokee community became 100 percent literate and “they began printing books and newspapers.” Here, again, clever and pretty straightforward book-keeping soon led to an ability to convey more complex stories in public settings.

The etymological roots of the English concept of “accountability” stem from the Middle Ages when, as Dubnick (2007) points out, it was first used in its current connotation in the Domesday books by William I in 1085, as a translation for the French expression “*comptes a rendre*.” The Domesday books held very accurate accounts of all the possessions of the king, which is to say, everything in his realm. In roughly the same vein, the 13th century French Archbishop of Rouen, Eudes de Rigaud, visited all the religious houses in his jurisdiction and made detailed notes of his findings (Dunbabin 2007; Vincent 2007). In both medieval examples, accountability refers to the counting of possessions and classifying information on the basis of implicit or explicit norms and conventions. In both instances, also, agents were *obliged* to provide answers to the questions posed to them by the accountants on behalf of their master, be it William I or Eudes de Rigaud. Accountability thus has a relational core to it; it refers to the obligation to provide an account *to*, usually, a superior or at least someone with a legitimate stake.

ACCOUNTABILITY RESEARCH: A MINIMAL CONCEPTUAL CONSENSUS

The historical legacy of accountability contains a number of constants that can serve as a basis for a minimal conceptual consensus. It would be a gross overstatement to claim

that all contemporary scholars of public accountability adhere to this minimal definitional consensus of accountability. For one thing, quite a few authors often provide *no* formal definitions at all. Many others develop their own typologies of accountability; in the process they elaborate a bewildering and ever growing variety of overlapping and competing conceptions of accountability. Nevertheless, beneath all this confusion, many authors base their analyses, either explicitly or more often implicitly, on this minimal conceptual consensus as will become evident from an overview of accountability research in various relevant disciplines.²

The *relational* and *communicative* core of accountability is clearly seen in the *social psychological* literature on accountability. Here, most authors define accountability as the expectation that one may be asked, often by an authority or one's superior, to justify one's thoughts, beliefs, or actions. Not all social psychology authors explicate this formal definition. Yet in their customary (quasi-)experimental approaches, this relational and communicative approach is inevitably manifest. Tetlock describes the social psychological approach as follows:

Accountability is a critical rule and an enforcement mechanism—the social psychological link between individual decision-makers on the one hand and social systems on the other. Expectations of accountability are an implicit or explicit constraint on virtually everything people do, “If I do this, how will others react?” Failure to act in ways for which one can construct acceptable accounts leads to varying degrees of censure, depending on the gravity of the offense and the norms of the society.

(Tetlock 1992, 337; see also his Chapter 5 with Patil and Vieider in this volume)

The *accounting* literature is, at root, surprisingly concomitant with the social psychological approach just described. In accountancy, the agent's obligation to provide an account of his behavior to an external party is the thread connecting the myriad of definitions and research approaches deployed in the academic literature (see also Hayne and Salterio in this volume). Accountability, here, is about the “exchange of reasons for conduct” and aims to “verbally bridge the gap between action and expectation” (Messner 2009). But where the social psychological research primarily focuses on the communicative interaction between an agent and an audience and its effects on his (or her) choices and behavior, the accountancy literature logically connects with reporting and book-keeping on the one side and with procedures and practices of audit and review on the other. The similarity between those disciplines lies in their use of the same base definitions of accountability that give rise to hugely disparate research interests and professional practices.

The above research traditions generally focus on individual persons, managers, firms, organizations or book-keepers as accountable actors. The *public administration* literature, in contrast, often shifts attention to the overarching perspective of governments, public bodies, policy fields, or entire sectors. Where accounting and social psychology scholars will often look at non-public and informal forms of accountability, public administration adamantly focuses on the *public* character of *formal* accountability. Its focus is on systemic, structural forms of accountability for public service

provision or governments. In this branch of the literature, most authors adopt relational definitions of accountability, often leaning on the work by Romzek and Dubnick (1998), but also on Mulgan (2003), Strøm (2000), and Day and Klein (1987). It is striking to see here, how almost all authors start their definition with some variation on the theme that “accountability is about providing answers for your behavior” and then proceed to thicken this definition, which leads different authors in different directions. This superficial disparity masks the underlying consensus on first principles among such scholars regarding the conceptual fundamentals of accountability.

Public administration studies of public accountability tend to focus on forms of accountability in public service provision and regulation and on systemic, structural forms of accountability. The remaining three disciplines depart from this notion and display a more outspoken interest in *political* forms of accountability. These disciplines display a healthy appetite for the irregular, incidental case of accountability regarding incidents, misconduct, or criminal behavior, and, following from that, an appetite for the analysis of specific cases.

Political scientists often approach the issue from the perspective of power. Here, accountability generally denotes a relationship between elected politicians and their voters, sometimes mediated by parties, government representatives, or bureaucrats. Political scientists adopting this focus often define accountability along these lines: “accountability usually means that voters know, or can make good inferences about, what parties have done in office and reward or punish them conditional on these actions” (Stokes 2005, 316). As the opportunity for communication between actor and forum—captured in face-to-face accountability in social psychology—is virtually absent in large scale democracies, the hygienic role of sanctions and the opportunity to throw or vote the rascals out is more important. “Accountability = punishment” predominates in this branch of the literature (see Mansbridge, Chapter 4 in this volume).

International relations research often focuses on specific cases of internationalization and its implications for accountability. Even when such authors refrain from providing formal definitions, they often implicitly assume that accountability essentially involves the idea that politicians, government representatives, and NGOs may be called upon to explain and justify their behavior to a variety of stakeholders—be they national, local, or transnational. As Mulgan (2003) has suggested, accountability can be rendered towards two types of accountability forums on the basis of different principles: one is the principle of ownership, which is central to most of the research in the political science literature. Citizens may demand answers from their representatives on the basis of ownership, as do the representatives themselves from the bureaucrats serving them. The other general basis for accountability is the principle of affected rights and interests, which is more often applicable to IR research (see Goodhart, Chapter 18 in this volume) and is also highly relevant in legal research. Third parties may demand accountability when some agent—be it a politician, government, agency, or firm—harms some right or interest, for instance when s/he pollutes the environment or violates human rights.

Where political science focuses on the behavior of powerful political agents, *constitutional law* scholars often focus on the norms that do or ought to govern political

accountability, the institutions embodying and guarding those norms, and the commensurability of existing norms with new developments in governance, such as, for example, the emergence of multi-level governance. A review of some of the key journals in this field suggests that a lot of the accountability-related papers aim to come to terms with new forms of governance and the internationalization in some policy fields, which challenge existing constitutional and legal norms and values. This interest in the changing circumstances and practices of governance permeates the various disciplinary approaches of accountability, as we will return to near the end of this introduction. In its core definition, most constitutional law scholars (see Harlow in this volume) also stick to the relational core definition of public accountability. As Auel (2007, 495), building on Schedler (1999), puts it: “Accountability in its fundamental sense means being answerable for one’s actions to some authority and having to suffer sanctions for those actions: ‘A is accountable to B when A is obliged to inform B about A’s (past or future) actions and decisions, to justify them, and to suffer punishment in the case of eventual misconduct.’”

To sum up: there is a bewildering array of approaches across the multitude of academic fields that concern themselves with accountability. At root, however, most researchers use fairly similar notions of what constitutes the core of accountability. Furthermore, these notions are reasonably comparable across the various disciplines.

The upshot of this brief survey of different disciplinary approaches is simply this. There may be more similarity in our thinking about accountability than we generally acknowledge. Approximately 40 percent of the recent papers on accountability use formal definitions of accountability that are compatible with this minimal conceptual consensus (see Schillemans 2013).³ This is a hopeful sign for those who wish to deepen and expand our knowledge of accountability in a cumulative way, with advances in each discipline and sub-discipline providing a springboard for advances in others.

The minimal conceptual consensus entails, first of all, that accountability is about providing answers; is about answerability towards others with a legitimate claim to demand an account. Accountability is then a relational concept, linking those who owe an account and those to whom it is owed. Accountability is a relational concept in another sense as well, linking agents and others for whom they perform tasks or who are affected by the tasks they perform. This relation is most commonly described in the current literature in terms of agents and principals, although some also speak about accountors and accountees, actors and forums, or agents and audiences. Accountability is furthermore a retrospective—*ex post*—activity. Finally, accountability is a consequential activity as anyone who is being held accountable may testify—as Behn (2001) says, only a little hyperbolically, “accountability means punishment.”

“PUBLIC” ACCOUNTABILITY

In our daily lives we are often accountable to others. Our partners, parents, bosses, and neighbors may, from time to time, demand an account from us for something or

another, and we may feel a genuine obligation to provide answers that we hope they will find satisfactory. But luckily, these forms of accountability are rarely public. This handbook does not concern all of those private forms of accountability. Instead, it is about *public* accountability.

“Public” in public accountability may take to a number of different referents. In the context of this handbook, “public” refers to “openness” or “transparency.” That is to say the account is not rendered discreetly, behind closed doors. Rather, it is in principle open to the general public. The information provided about the actor’s conduct is generally accessible, hearings and debates are open to the public, and the forum promulgates its judgment to the public at large. Secondly, “public” can refer to the *object* of the account-giving. Public accountability mainly regards matters of public concern, such as the spending of public funds, the exercise of public powers, or the conduct of public institutions. It is not necessarily limited to public organizations, but can extend to private bodies that exercise public privileges or receive public funding (Scott 2000, 41). Thirdly, “public” can refer to the accounting perspective and standards. Public accountability implies the rendering of account for matters of public interest, i.e. an accounting that is performed with a view to the public interest or to public responsibilities.

In general, one could say this: Public accountability is accountability in, and about, the public domain.

ACCOUNTABILITY AS A VIRTUE AND AS A MECHANISM

In both the scholarly literature and in the political and policy discourse, two different usages of “accountability” can be observed. Those are reflected in the way this handbook is organized. We can reduce some of the conceptual confusion by distinguishing between “accountability as a virtue” and “accountability as a mechanism.” Both usages are useful. They nonetheless address different kinds of issues, imply different standards and evoke different analytical dimensions (Bovens 2010).

Accountability as a Virtue

In the first usage, accountability is seen as a virtue, as a desirable quality of states, government organizations, firms, or officials. This is reflected in the emotive use of “accountability” in the many titles of legislative acts of Congress, mentioned at the outset of this chapter. For example, the purpose of the Syria Accountability Act, adopted in 2003, was not to provide a series of mechanisms for rendering an account regarding dealings with Syria, but to end what the United States saw as Syrian support for terrorism, to end Syria’s presence in Lebanon, to stop Syria’s alleged development of weapons of mass

destruction, and to cease Syria's illegal importation of Iraqi oil. In a similar vein, the United Nations Voting Accountability Act prohibits United States assistance to foreign countries that oppose the position of the United States in the United Nations. In this usage, accountability is not primarily about instituting mechanisms, but about defining and preventing undesirable behavior.

Likewise, accountability studies that use accountability in this rather active sense of virtue focus on the actual performance of governments, officials, and agencies. Implicitly or explicitly, they formulate a set of substantive standards for good governance and assess whether officials or organizations comply with these standards (Wang 2002; Considine 2002; O'Connell 2005; Koppell 2005). Accountability in this very broad sense comes close to "responsiveness," "a sense of responsibility," or a willingness to act in a transparent, fair, compliant, and equitable way. The main items on this research agenda are the evaluation of the *conduct of actors* and an analysis of the factors that induce accountable behavior. 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 types of studies, accountability deficits manifest themselves as inappropriate behavior, or "bad" governance—unresponsive, opaque, irresponsible, and ineffective. Of course, there is no general consensus about the standards for accountable behavior, and these standards differ depending on role, institutional context, era, and political perspective. So accountability in this sense is inevitably essentially contested, and domain-specific.

Part 3 of the handbook explores the norms and practices of accountable behavior in some of the most important domains of public governance. This part focuses on accountability in constitutional law (Harlow, Chapter 12), public administration (Peters, Chapter 13), civil servants (Uhr, Chapter 14), networks (Klijn and Koppenjan, Chapter 15), citizen participation (Damgaard and Lewis, Chapter 16), multi-level governance (Papadopoulos, Chapter 17), and international relations (Goodhart, Chapter 18). Each of these chapters explores just how accountability as a virtue is seen in different domains. Together these chapters display an overview of the state of affairs in our thinking of accountable, proper behavior in some of the most important and challenging contemporary contexts of governance.

Accountability as a Mechanism

The dominant usage of accountability, in accord with the minimal conceptual consensus we provided earlier, is as a social, political, or administrative mechanism. In this usage, accountability is conceptualized as an institutional relation or arrangement in which an agent can be held to account by another agent or institution (Day and Klein 1987; Scott 2000; Mulgan 2003; Goodin 2003; Aucoin and Jarvis 2005; Bovens 2007; Philp 2009). In this line of research, the primary object of accountability studies is not so much the behavior of public agents as it is the way in which these institutional arrangements govern the behavior of public agents. And the focus of accountability studies in this mode is not whether the agents have acted in an accountable way, but rather whether and how they are

or can be held to account *ex post facto* by accountability forums. For example, the study of Busuioc (2013) describes and analyzes how a web of formal and informal accountability mechanisms, such as management boards, internal audits, and parliamentary hearings, has been spun around EU agencies and how these mechanisms operate in practice.

When discussing accountability as a social or political mechanism, some further analytical distinctions may be helpful. Account-giving usually consists of at least three elements or stages. First of all, for a relationship to qualify as account-giving, it is crucial that the actor is obliged to inform the forum about his or her conduct, by providing various sorts of information about the performance of tasks, about outcomes, or about procedures. Often (particularly with failures), 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 explanation or the legitimacy of the conduct—hence, the close semantic connection between “accountability” and “answerability.” Thirdly, the forum may *pass judgment* on the conduct of the actor. It may approve an annual account, denounce a policy, or publicly condemn the behavior of an official or an agency. In passing a negative judgment, the forum frequently imposes sanctions of some kind on the actor. In case of a positive judgment, the forum may commend or even reward the actor.

Studies conceiving of accountability as a mechanism focus on the relationship between agents and forums. Some such studies are basically descriptive; they chart the intricate webs of accountability arrangements surrounding modern public actors (Scott 2000). Others assess how these arrangements operate and with what effects (Day and Klein 1987; Schillemans 2011). Legal scholars, for example, are 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 inquisitorial and sanctioning powers? Is the forum impartial, and does it provide due process? Political scientists and public management scholars are 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? Do they induce public organizations to improve their performance? The main items on the political science research agenda are the evaluation of *mechanisms* and the positive or negative effects of these mechanisms. These are basically studies about political or social control. In these studies accountability is the *independent* variable, a factor that may or may not have an effect on the behavior of actors. Accountability deficits, within this line of research, are defined in terms of gaps in the web of control mechanisms.

In this handbook, Part 5 discusses many of the most important mechanisms of accountability in contemporary democratic systems of governance. The part starts with elections (Franklin, Soroka, and Wlezien) as the most important mechanism of democratic accountability and then proceeds to discuss important additional mechanisms such as hierarchy (Jarvis), accounting and auditing (Hayne and Salterio), performance reporting (Van de Walle and Cornelissen), PerformanceStat (Behn), independent regulators (Scott), audit institutions (Posner and Shahan), transparency (Meijer), and watchdog journalism (Norris). Together, these mechanisms provide extensive regimes

of accountability in modern states, fueling concerns regarding the rise of an audit society (Power 1997), pressing accountability overloads (see Halachmi, Chapter 34 in this handbook) and, ultimately, multiple accountabilities disorder (Koppell 2005).

TYPOLOGIES OF PUBLIC ACCOUNTABILITY

Public accountability comes in many guises. Public institutions and actors are required to account for their conduct to various forums and in a variety of ways. These dimensions revolve around essential questions to be asked about accountability: **who** is accountable to **whom**, for **what**, by **which** standards, and **why**?

The Accountable Actor

Who should render an account? Who is the *actor* that is required to answer to the forum? In ordinary social relationships amongst citizens, it is usually clear who should account for what. As a child we are accountable to our parents, as a pupil to our teachers, and as an employee to our superiors. This is far more complicated however when it comes to public organizations and institutions. Here one can distinguish, for example, between *corporate* accountability in which the organization as a legal entity is to give account; *hierarchical* accountability, in which only the apex of the organization (the CEO or the minister) needs to render an account externally; *collective* accountability, in which every member of the organization can be called upon to give account, irrespective of his or her contribution; or *individual* accountability, in which individual officials are held accountable in so far as they have contributed to or are responsible for the acts of the organization.

These differences are reflected in the varying focuses in the relevant academic disciplines on different accountable actors. In international relations, law, public administration, and accounting, the focus is often on organizations and institutions as actors (government agencies, legal bodies, or transnational organizations). Other important incorporated actors discussed in other corners of the public accountability literature are political parties (in political science), NGOs (IR and accountancy), public contractors (law), semi-independent public bodies (public administration and accountancy), and even private enterprises (accountancy). Politicians, such as heads of state or cabinet ministers, are “popular” accountable actors in international relations studies, constitutional law, political science, and public administration.

The Accountability Forum

To *whom* is an account to be rendered? Addressing this question yields a classification based on the type of *forum* to which the actor is required to render account. Public

organizations and officials operating in a constitutional democracy find themselves confronting different types of forums and hence different kinds of accountability. These forums generally demand different sorts of information and apply different criteria in assessing what constitutes responsible conduct. They are therefore likely to render different judgments on the conduct of the public organization or the public official. The literature distinguishes a variety of accountability relationships, based on a variety of forums (Day and Klein 1987; Romzek 1996; Sinclair 1995; Romzek and Dubnick 1998; Behn 2001, 59; Pollitt 2003, 93; Mulgan 2003).

When we focus on *political* accountability, for instance, the account is given in political forums, to voters, members of Parliament and other political representatives, ministers, or political parties. The next type that may be distinguished is bureaucratic or *managerial* accountability, in which the forum is part of the chain of command within a bureaucratic organization. This is sometimes also called hierarchical accountability. Here the forums involve organizational superiors, all the way up to the management board, the CEO, or the minister. Then there is *administrative* accountability, where the forums are administrative bodies and regulators, involving courts of audit, ombudsmen, inspectorates, and regulatory agencies. This form of accountability may sometimes overlap with *legal* accountability, where the forums are legal bodies, such as courts, prosecutors, judges, and other magistrates. In the case of *professional* accountability, the account-giving is vis-à-vis peers and professional bodies of oversight. Another subset of forums involve clients, interest groups, affected third parties, and other societal stakeholders, which are often classified under the heading of *social*, or horizontal, accountability.

The Nature of the Conduct

The third question is: *about what* is an account to be rendered? This question concerns the nature of the conduct about which information is to be provided. Is it about the way money is being spent? Is it about the content of policy decisions? Is it about compliance with legal requirements? Accountability relationships may thus center on various types of “content,” financial, procedural, communicative, and so forth (cf. Day and Klein 1987, 26; Sinclair 1995; and Behn 2001, 6–10).

The various disciplines focus on different dimensions of an actor’s conduct and performance for which an account may be demanded. Financial accountability is the official focus among accounting researchers, although their research focus is much broader. Accountability for due process and appropriate conduct would generally fall in the realms of constitutional and administrative law, although many political scientists, public administration and IR scholars also take to this procedural perspective. Social psychologists focus on the process and quality of decision-making, which precedes the other dimensions. Accountability for products, outputs, or outcomes permeates all disciplines.

The Accountability Standards

The fourth question regards the *standards* by which the conduct of the actor is to be judged by the forum. Which substantive standards apply when assessing whether the actor has acted in an acceptable manner? As we have already seen, a large variety of standards is available, depending on role, context, and the nature of the forum. Often multiple standards apply. One of the most commonly used typologies of accountability is Romzek and Dubnick's. They analyze accountability as: "The means by which public agencies and their workers manage the diverse expectations generated within and outside the organization" (Romzek and Dubnick 1987, 228). They distinguished four types of accountability, which are not mutually exclusive. In *bureaucratic* accountability, for example, the expectations faced by organizations or officials in public administration are shaped by bureaucratic hierarchies, emphasizing adherence to rules and procedures and deference to political or organizational superiors. The expectations could also be based on legal norms and rules, such as due process (*legal* accountability), professional norms and standards (*professional* accountability), or political demands (*political* accountability). The number of standards is potentially quite large, as roles, contexts, and perspectives may all differ from one case to another. One could also distinguish various outcome-oriented standards, such as democratic controllability, good governance, and effectiveness and efficiency.

The Nature of the Obligation

The fifth question is *why* the actor feels (or indeed *is*) compelled to render an account. This relates largely to the nature of the relationship between the actor and the forum. *Mandatory* accountability arises where the forum formally wields power over the actor, perhaps due to a hierarchical relationship between actor and forum. A case in point is that of an administrative body that is accountable to the minister or through the minister to Parliament. Most political accountability arrangements, which are based on the delegation from principal to agent, are forms of *vertical*, mandatory accountability. In most cases of legal accountability too, the forum has the formal authority to compel the actor to give account, although based in that case not on a principal-agent (PA) relationship but rather on laws and regulations. At the opposite end of the spectrum one finds social accountability (see Moore in this volume). Here, there is generally no hierarchical relationship between actor and forum and no formal obligation to render account. Instead, giving account to various stakeholders in society occurs basically on a voluntary basis. Such accountability could hence be termed *voluntary accountability*.

Between these two extremes there are many intermediate forms. Sometimes agents are compelled by governments to arrange for sectorial or professional systems of self-regulation and account-giving. Other times agents pre-empt looming public regulation with self-imposed tightened norms for and practices of accountability. In a formal sense these types of accountability should be understood as voluntary forms of

accountability, yet in practice the actors have no real choice. These types of accountability can be seen as *quasi-voluntary forms of accountability*.

The distinctions provided in this section will run through many of the chapters in this handbook. Specifically, these distinctions are central to Part 4, where the accountabilities of some of the most important actors are discussed. The chapters focus on the accountability of public services (Romzek), public management (Lægreid), the third sector (Rathgeb Smith), the corporate sector (Leader), and global governance organizations (Koppell).

STUDYING PUBLIC ACCOUNTABILITY

Against the background of all these various classifications and types of accountability, it should come as no surprise that the practice of studying public accountability is immensely diverse. There is an enormous variety in approaches both across and within academic disciplines. The purpose of this handbook is to provide an overview of existing work, not for its own sake, but as a stimulus and a guide to future research on public accountability. Accordingly, this section will provide a short overview of existing research in various disciplines, pointing to some encouraging commonalities, particularly at the theoretical level.

Theories

Across the various disciplines, two central theoretical models stand out in accountability research. In accountancy, international relations, political science, and public administration, the rational *principal-agent* theory has become the most common—and most criticized—dynamic theory for analyzing accountability. The *social contingency model* has evolved primarily in social psychology, but with echoes in more sociological approaches of public accountability. Both theoretical models are based on a relational core, and support substantive expectations about the likely behavior of parties in an accountability setting—although both models are highly flexible and eschew any easy attempt at ratification or falsification (see Gailmard in this volume).

The assumption of the rational actor is most visible in the majority of theoretical studies that use agency. Strøm's (2000) and Müller's (2000) work on accountability and delegation is exemplary of this strand in the literature. Strøm consciously models accountability in the "democratic chain of delegation." He stipulates that a modern representative democracy can be described as a concatenation of principal-agent (PA) relationships (Strøm 2000). The citizens, who are the primary principals in a democracy, have delegated their power to popular representatives, who, in turn, have delegated to the government the power of drafting and enforcement of laws and policy. Ministers subsequently entrust policy implementation to their ministries, who proceed to delegate

parts of these tasks to more or less independent bodies and institutions or, indeed, to street-level bureaucrats. 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 judgment on the conduct of the government and who indicate their (dis)pleasure at the ballot box. Public accountability is an essential precondition for the democratic process to work, since it provides citizens and their representatives with the information needed for judging the conduct of government (see also Przeworski et al. 1999; Dowdle 2006).

Application of the agency model derives great advantage from assigning ideal types of accountability relations. Strøm for instance stipulates that accountability will work best in presidential systems, in which the number of delegations is the lowest and relations of delegation and accountability are unidirectional. The agency model also provides practical tips for principals aiming to fashion their relations with their agents, derived from the behavioral assumptions of the model. The lucidity of this model has inspired more authors to ground their work—albeit often loosely or partially—in it (Auel 2007; Romzek and Johnston 2000; Bardach and Lesser 1996; Bovens, Hart, and Schillemans 2008; Mörtz 2007; Whitaker et al. 2004). And while some find success with it, others report that PA-based expectations fail to hold. Breaux et al. (2002) for instance report that in one case of welfare reform, the PA theory-based decision to privatize, in the words of one respondent, “undermin[ed] what we are trying to achieve.” A similar finding was reported by Lehn (2008). He used the PA model to assess organizational performance of contracted not-for-profit organizations. He found that the model was only partially applicable to relationships between governments and contracted not-for-profits, since these organizations also have relational goals with their constituencies which are difficult to accommodate within the strongly performance-oriented model of agency theory. In these and other studies (see Brandsma and Schillemans 2013), PA theory could only partially explain the actual behavior of agents and principals. Principals are often found to be less interested in specific results than PA theory would assume and agents are often much less opportunistic. Moreover, where PA theory focuses on dyadic relationships between some agent and some principal, the more general public character and social settings in which they operate can be easily ignored. It is here that the social contingency model of accountability has added value.

The social contingency model of accountability, developed in social psychology and incorporating insights from sociology and behavioral economics, is the second major strand of theorizing on accountability. Social psychologists essentially see accountability as a bridging element between an individual and an external constituency, be it friends, strangers, or superiors (Lupson 2007). The behavior of individuals is then assumed to be strongly influenced by intra-personal cognitive processes (Chaiken and Trope 1999; Patil et al. and Koch and Wüsteman, in this volume; see also Olsen and Mansbridge, in this volume).

The social contingency model assumes that actors are rational, as does agency theory. The difference, however, is that the social contingency model does not focus on goal-directed behavior and relationships of “ownership,” but instead focuses on the

impact of an agent's social environment on his or her behavior. The theory generally assumes that the expectation that one is to justify one's judgments, actions, and decisions to others—that one is accountable—has a marked influence on those judgments, actions, and decisions. As people seek approval, as choices are often based on the logic of appropriateness (see Olsen in this volume), they will adjust their actions and decisions to societal norms and expectations of appropriate conduct. Tetlock (1992) has pointed out that the model is inherently *functionalistic*. Behaviors are explained from their “functionality” in relation to social goals and personal standings; decisions by decision-makers are often more influenced by their need for approval and support from important social constituencies than their desire to bring about specific results (what March and Olsen termed the “logic of consequences”).

On the basis of this rather elementary framework, where accountability refers to situations where decision-makers are (potentially) obliged to account for their behavior to others, an expansive stream of research has emerged. In a series of often experimental research designs, the effects of differently institutionalized forms of accountability on actions or decisions have been investigated (see Lerner and Tetlock 1999 for an overview). This research sheds light on questions that are of acute relevance to political and public accountability as a number of relevant institutional factors have been addressed, for instance: What types of accountability foster precision in judgments and what types of accountability enhance critical reflection? What happens to the agent when the accountability audience focuses on processes rather than on results? How do factors such as timing, reputation, and political leanings affect accountability processes and their outcomes?

Part 1 of this handbook will look more closely at the different theoretical approaches to accountability. It begins with Dubnick's assessment of the historical roots and pedigree of accountability and Warren's situating of accountability within democratic theory. After that, the theoretical battlefield comes into view. Patil, Vieider, and Tetlock build on the psychological social contingency model to elucidate the differences between process and outcome accountability. Mansbridge draws the contours of a social contingency model of accountability. Gailmard argues for agency theory as the appropriate approach to accountability while Olsen focuses on institutions and accountability, and, in the process, contests many of the assumptions of rationality that agency theory relies upon.

Methods

Part 2 will subsequently discuss the most commonly used methods in studying public accountability. It features chapters on experimental analysis (Koch and Wüstemann), quantitative analysis (Brandsma), qualitative analysis (Yang), and visual analysis (Davison). The discussion aims to help researchers starting their inquiries to adopt appropriate research tools. Currently, scholars tend to adopt the specific type of methodological approach that is current in their field. Legal scholars prefer theoretical approaches, a preference shared with political scientists who, together with international

relations scholars, also seek quantitative evidence. Social psychologists rely on experiments and are the most rigorous mono-methodologists. In contrast, accountancy scholars display the most varied approaches to studying accountability.

Themes

Why have so many authors “suddenly” begun working on public accountability in the recent past? What happened in the real world to boost such a vigorous academic cottage industry?

The growing complexity of government—both in terms of organization, societal relations, types of tasks, and formal regulation—is a recurring theme in the public accountability literature. This concern mirrors the large scale reorganizations of contemporary systems of governance. According to conventional accounts, the process began at the end of the nineteen sixties, at exactly the same time that accountability studies started to gain some traction, and it escalated in the course of the nineteen eighties and nineties. This idea is that ever increasing complexity of governance is a main driver of the research on accountability. More complex, multi-level systems of governance make accountability more difficult. When public policies are the product of difficult collaborations between many agents, private as well as public, it is more difficult to deliver; more difficult to call to account; more difficult even to understand who we should hold accountable.

The importance of the notion of governmental complexity for the ascent of accountability studies can be easily adduced from an analysis of the subjects driving public accountability research. For instance, in the large field of public administration studies, almost a third of the papers focus on situations where services are not delivered by bureaucracies or via established bureaucratic routines, but rather are provided by more-or-less independent, more-or-less public organizations faced with incentives from a (quasi-)market environment. Nearly another third of the public administration papers focus on the consequences of policy networks, notably the rise of public–private partnerships. What ties both types of papers together is that the specific forms of service delivery (through marketization, privatization, disaggregation, or the use of networks) blurs the strict lines of command and accountability that Strøm envisioned for the public service and that are said to have existed in the past.

In international relations, political science, constitutional law, and even accounting, the same types of issues resurface. Moreover, in many policy fields, policies increasingly are made on supra or international levels, including the EU, where traditional, national mechanisms of accountability are lacking or insufficient.

Part 6 in the handbook visits some of the key issues arising in public accountability research. The rise to prominence of accountability studies is first commented on from the perspective of accountability *deficits* by Richard Mulgan and then from the reverse angle of accountability *overloads* by Arie Halachmi. A further set of chapters then relate accountability to time (Mashaw), crises (Kuipers and ‘t Hart), blame (Hood), and to trust

(Greiling). Moore closes this part with a chapter on accountability, legitimacy, and the court of public opinion.

A HANDBOOK OF PUBLIC ACCOUNTABILITY

This handbook, as other OUP handbooks, is designed to be the one-stop-shop on the subject for those already working in the field—not only for academic scholars who study accountability, but also for practitioners in both the public and private sector who are designing, adjusting, or just struggling with, accountable governance and accountability mechanisms. Its comprehensiveness shows itself in a variety of ways. It showcases both conceptual and normative as well as empirical approaches in public accountability studies. It does not only give an overview of the scholarly research in a variety of disciplines, but it also takes stock of a wide range of accountability mechanisms and practices. In doing so, it is intended to be valuable to both accountability scholars and accountability practitioners. The handbook also covers accountability in the public, the private, and the non-profit sector, drawing on scholars from around the world and encouraging cross-national comparative perspectives. Most of all, this handbook aims to bring together insights from different fields as a stepping stone for future studies on public accountability that learn to benefit from existing studies. There is a dormant minimal conceptual consensus on what constitutes accountability across the different academic disciplines, as we have discussed at length in this chapter, which allows future research projects on accountability to benefit from existing theoretical analyses and methodological approaches from different fields. This, we hope, can contribute to more cumulative and integrative work on the subject in the future of accountability studies.

The handbook ends with Part 7, shorter reflective notes by some seasoned accountability scholars on valuable future areas for accountability research, as part of a new agenda for accountability studies. Mel Dubnick argues for a relational approach to accountability, and proposes to loosen the ties with neo-institutional and positive theory; by giving priority to ethnography over design, a better understanding of the role of accountability in governance can be achieved. Frank Vibert's chapter makes a claim for a more institutional research approach to accountability. As most analyses of accountability tend to carry rationalist assumptions of human behavior, are static in nature, and focus on isolated mechanisms or organizations, future studies of accountability would benefit from richer assumptions of human nature and more institutional and dynamic approaches. Our own proposal is a shift in focus in accountability studies from *deficit* to *overload* studies and, ultimately, to questions of meaningful accountability. Our proposal aligns with Matthew Flinders' earlier warning against the self-evident truth that we seem to need more accountability and more reforms in the age of complex governance. Flinders states: "academics are not passive or neutral analysts but are themselves one important strand of the social fabric that produces, supports or questions dominant assumptions about the expected standard of public accountability." He cautions authors

to be more self-reflective about the *outcomes* and *assumptions* guiding their accountability research. We hope this handbook will achieve just that.

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NOTES

1. Quoted from the website [recovery.gov](http://www.recovery.gov), dedicated to this task. The Bill does not specify this goal, although it pays a lot of attention to accountability. See <<http://www.recovery.gov>>.
2. This overview is based on a review of 212 academic papers that focused on accountability. These were collected from 40 journals in the field of Public Administration, Political Science, Constitutional Law, International Relations, Accounting and Business Administration, and Social Psychology. See Schillemans (2013).
3. Actually, almost half of the papers analyzed in Schillemans (2013) abstain from a formal definition of accountability. When we limit our comparison of accountability definitions to only those papers that provide explicit definitions, more than two thirds of the definitions are broadly similar to the minimal conceptual consensus.

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