

**Accountability and the Promise of Performance:  
In Search of the Mechanisms**

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Self-evident truths are frequently invoked when scholars and policymakers propose political reforms. We often hear: "It is obvious that X is true, therefore we need to do Y." The implication of this assertion is that common sense dictates our understanding of the problem and the solution. But is it really the case that X is true? And is Y really the best response? The fact that something is widely believed does not make it correct. (Ostrom 2000)

## **Introduction: The Promise of Performance**

Among the pervasive notions characterizing contemporary public administration rhetoric and scholarship is the idea of *accountability* as the solution to a wide range of problems.

According to proponents of accountability-centered reforms, enhanced accountability will (among other things) result in

- greater transparency and openness in a world threatened by the powerful forces of hierarchy and bureaucratization (the promise of democracy) (O'Donnell 1998; Schedler, Diamond, and Plattner 1999);
- access to impartial arenas where abuses of authority can be challenged and judged (the promise of justice) (Borneman 1997; Miller 1998; Ambos 2000);
- pressures and oversight that will promote appropriate behavior on the part of public officials (the promise of ethical behavior) (Gray and Jenkins 1993; Anechiarico and Jacobs 1994; Morgan and Reynolds 1997; Dubnick 2003c); and
- improvements in the quality of government services (the promise of performance).

This paper relates to the last of those “promises of accountability” by exploring the logic and issues underpinning the relationship between accountability and performance. Specifically, I seek to establish (and put to use) a framework within which to answer the question: *Is there a basis for the assumed relationship between accountability and performance ( $A \Rightarrow P$ ) that is implied in discussions of such reforms?*<sup>1</sup>

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<sup>1</sup> This paper is part of a larger project designed to examine each of the four “promises of accountability.” On the relationship between accountability and ethics, see Dubnick 2003a.

Anyone familiar with current efforts to reform government through strategies under the general rubric of “new public management” (NPM) will appreciate the importance of this question. Constructed of general doctrines that proponents claim can be universally applied (Hood 1991), NPM has developed into a “global revolution” in governance that is now a quarter-century old (Kettl 2000). Varied in form from jurisdiction to jurisdiction, NPM has proven conceptually elusive for students of public administration. No “textbook” rendition or “POSDCORB” equivalents have yet to emerge, but there is a consensus that the foundations of modern governance have shifted.

Perhaps the most fundamental change has been in the altered role of accountability in the reformed systems. Accountability has served as a traditional anchor for the modern state since its emergence in late Middle Ages (Dubnick 2002), and it was critical to the transformation of monarchical rule into representative government and popular rule (Bendix 1978). In its pre-NPM form, it was formalized in most democratic political systems as “ministerial responsibility” (or some less formal mechanism, e.g., “the buck stops here”) that focused legal and political attention on elected officials who were assumed accountable for all that went on (positive or negative) under his or her jurisdiction (or on his or her “watch”). A central feature of this view was the fictive yet effective cover it provided to non-elected government functionaries whose accountability was limited by the boundaries of the agency they worked in. Under NPM, this “Diceyan notion of accountability” (and its Madisonian cousin) is being replaced by a form of accountability that essentially strips the functionaries of their cover and holds them more directly responsible for their performance and the work of their agency (Barberis 1998).

Underlying the shift to this “new accountability” is the widening acceptance of perspectives that pose major challenges to more traditional models of modern governance. While reflecting fundamentally distinct worldviews, the newer models of governance reinforce the anti-bureaucratic NPM paradigm with images of self-seeking (public choice), turf protecting (bureau shaping), dehumanizing (postmodern) bureaucracies that are indifferent and unresponsive to the

public they are intended to serve. Thus, a major theme of NPM reform efforts is the improvement of public sector performance through forms of accountability involving more direct connections between the providers and consumers of public services (Barberis 1998). The role of the elected official as a point of accountability has been substantially reduced, and the exposure of the “administrator” has been increased.

Viewed in this light, NPM is both fostering a radical change in basic governance relationships while following a long-standing tradition of maintaining accountability’s role in modern governance. The assumed relationship between accountability and performance has deep and firm roots in an administrative tradition spanning several centuries (Jacoby 1973). The emergence of the modern state has been linked to the need for techniques and technologies that would enhance the capacity of administrative cadres to serve the needs and wishes of their rulers (Scott 1998). The common use of the term “servants” (whether civil or public) in labels applied to government officials reflects linguistically what is central to our traditional norms for governance. The popular acceptance of various NPM reform initiatives – from New Zealand’s State Sector reforms (Schick 1996; Pallot 1998; Norman 2002) to the UK’s Financial Management and Next Steps Initiatives (Flynn et al. 1988; Gray and Jenkins 1993; Broadbent, Dietrich, and Laughlin 1996) to Clinton/Gore’s National Performance Review (Osborne and Gaebler 1992; Fox 1996; Thompson and Riccucci 1998) – was based in good part on the unchallenged rhetoric of “greater accountability will mean improved performance.”

Not all students of modern governance would agree that the  $A \Rightarrow P$  relationship is so central to the NPM movement. Robert Behn, for example, regards the problem as a dilemma of trying to deal with two highly valued but not completely related goals: improved performance and democratic accountability; for him the issue is how to reconcile these parallel and, from his viewpoint, competing values, or “ $A \uparrow P$ ” (Behn 1998; Behn 2001). However, it is just a plausible to argue that beneath the surface, both values (for accountability and performance) are being

driven by the same foundational premise, i.e., that a more accountable government will perform better as it responds to pressures for improved service.

Others see reforms as a means for using enhanced performance with the intention of improving program accountability (i.e.,  $P \Rightarrow A$ ) (Kearns 1994; Virtanen 1997; Neale and Anderson 2000; Wang 2002). This view is especially evident in the field of education (Cibulka and Derlin 1995; Ogawa and Collom 2000; Schwartz 2000; Hanushek and Raymond 2001). But again, what may seem like a focus on enhancing accountability through improved performance is frequently rationalized on grounds that the benefits of enhanced accountability will, in turn, be better performance.

Aucoin and Heintzman have described the situation as “dialectical,” reflecting a fundamental tension between accountability and performance as the twin objectives of NPM (Aucoin and Heintzman 2000). But every dialectic starts with a basic thesis, and in this case it is the unexamined assumption that the enhancement of accountability will improve performance,  $A \Rightarrow P$ .

Why has this pivotal premise gone unexplored? The most obvious answer is that the  $A \Rightarrow P$  relationship has attained the status of an “institutionalized myth” (Meyer and Rowan 1977; DiMaggio and Powell 1983) among both proponents and students of administrative reform. As such, it has become the unchallenged premise that has avoided close scrutiny either theoretically or empirically. As Janet Kelly observes, “accountability for outcomes is such powerful rhetoric for this time in our administrative history that we are squeamish to subject the practice of performance measurement to the same harsh scrutiny we level at other administrative theories.” (Kelly 2002, p. 375).

### **Searching for the Hypothesis:**

This paper is a first step in an effort to explore the  $A \Rightarrow P$  relationship by positing a framework for analyzing the logic that it assumes. For purposes of this analysis, I approach the “assumed relationship” as a hypothesis asserted by those who take the promise of performance

seriously. It is this assertion – whether explicit or implicit – that requires analytic attention, and we need to consider whatever variations of the relationship that might be covered by it.

Efforts to generate a precise formulation of the relationship, however, initially prove frustrating since the assumed accountability-performance nexus is typically expressed (when it is expressed at all) in the rhetoric of reform rather than derived from some clearly articulated theory of governance. While reformist rhetoric is well intentioned as a means for justifying and energizing changes that advocates deem necessary and wise, such proselytizing of “the gospel” (Hood 2001) is not conducive to thoughtful reflection or analysis (e.g., Savas 1982; Savas 1987; Osborne and Gaebler 1992).

In the absence of an untainted theoretical statement, we need to look elsewhere for clear propositions about the  $A \Rightarrow P$  relationship. In similar cases of theory-less assertions, it has been possible to derive useful propositions about underlying assumptions from a careful examination of the rhetoric surrounding debates about policy choices (e.g. Ostrom 1972; Ostrom et al. 1973; Ostrom and Whitaker 1973; also see Hood and Jackson 1991 and Barzelay 1999; Barzelay 2001). That method is most useful when the debates surrounding the reform have developed into well articulated positions proffered by advocates and attacked by opponents (Hirschman 1989; Hirschman 1991).

In the case of  $A \Rightarrow P$ , however, we are confronted with a reform position that is rarely challenged, and thus has not been subjected to the articulation and reflection that would provide us the rhetorical resources to conduct a propositional inventory of the debate. As noted in the following discussion, many analysts have raised issues regarding the wisdom and potential perversities of the assumed relationship, but there has been no significant contestation of the assumption itself. As a result, there is no substantial literature (rhetorical or analytic) from which to draw propositions or conclusions about the relationship.

### **The Management Bias:**

Nor does relying on the existing literature on accountability provide a suitable solution. As noted at the outset of this paper, the concept of accountability has been mobilized in recent years to serve the needs of those who regard it as a central means for the pursuit of a wide range of highly desirable objectives. In the process, the concept has become increasingly ambiguous, leading one observer to term it “chameleon-like”(Sinclair 1995) and another to characterize it as “notoriously imprecise” and “ever expanding” (Mulgan 2000a; Mulgan 2000b). Despite the elusiveness of accountability, it retains a “core” idea (Mulgan 2000a, pp. 555-556) – a defining tether of sorts – upon which to build analytically useful tools. That core focuses on accountability as those actions related to the social function of “giving accounts.”<sup>2</sup>

Upon close examination, however, that “core idea” is difficult to find. The core function of “account giving” seems well hidden by layer upon layer of obfuscating material resulting from well-intended misuses or abuses of the term.

Accountability, for example, is cursed with a range of synonyms that in fact distract us from the giving-of-accounts idea. Most often, for example, accountability is equated with such terms as responsibility, answerability or responsiveness. Its relationship to the concept of responsibility has been especially problematic since each has been applied as a particular form of the other. Bovens, for example, posits accountability as a type of responsibility (Bovens 1998), while in an earlier work I offered responsibility as a species within the accountability genus (Dubnick 1998).<sup>3</sup>

Accountability’s core meaning has also been subject to a variety of tropes which, while fruitful and extremely insightful in many instances (Morgan 1983; Tietge 1998; Oswick, Keenoy,

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<sup>2</sup> I find Mulgan’s characterization of the core idea useful but limited, especially in his stress on the “external” nature of the account giving idea (Mulgan 2000a, p. 555). As will be evident in the discussion that follows, I regard internal points of reference for account giving (e.g., self-identity, internalized moral codes, etc.) to be extremely important in understanding accountability and the role it plays in public administration.

<sup>3</sup> The issue of the relationship between responsibility and accountability is central to many philosophical and ethical discussions as well; e.g., Haydon 1978 and Fischer 1999.

and Grant 2002), can result in distractions, distortions and misunderstandings of the term and thus compromise both its analytic and practical usefulness in comprehending and conducting modern governance (Pinder and Bourgeois 1982; Bourgeois and Pinder 1983). Thus, while accountability is posited as an obvious means in the search for justice and democracy, equating it with the achievement of either proves frustrating at the least. While some “sense of justice” might be achieved by having a former torturer admit to his or her crimes publicly before a truth and reconciliation commission, such a form of accountability is not equal to having achieved justice as defined by either philosophers or the victims (Minow 1998). Nor is the accountability implied in holding elections the same as having achieved democracy (Zakaria 2003).

The obfuscation problem has been nurtured as well by the analytic approaches adopted by those who study accountability. With either complete indifference or a perfunctory effort at defining the concept of accountability, many scholars leap to characterizing it either strategically or instrumentally. When regarded strategically, accountability is typically viewed from a “accountable for what” or “accountable to whom” perspective (Haque 2000, pp. 601-606). In 1998, for example, the U.S. Office of Personnel Management issued an “HRM Accountability Development Guide” which provided federal personnel managers with a “hierarchy of accountability” that stressed the need for (in ascending order) “legal compliance”, “efficient HR processes”, “effective HR programs”, and “alignment with strategic goals of the organization” (Gallo and Thompson 2000). Similarly, Larry Gamm advises those in non-profit hospital management to focus on four salient dimensions of accountability, each reflecting the “interests and expectations” of an important “public”: political, commercial, community and clientele (patients) (Gamm 1996). In both instances, accountability is used to advocate an approach to dealing with the demands and expectations one is facing as a public administrator. In this sense accountability is a general strategic approach to the management of expectations (see Dubnick and Romzek 1991), but that observation does not clarify what the term means.

From an instrumental perspective, accountability is regarded as the more specific means by which officials are held answerable, responsible, responsive, etc. (Burke 1986; Gruber 1987; Caiden 1988; Dwivedi and Jabbara 1988, p. 5; Haque 2000, pp. 606-609). This instrumental perspective is manifest in the logic of principal-agent theory and its variants which place issues of accountability and managerial control at the center of modern governance research and analysis.<sup>4</sup>

As useful as these management-focused approaches to accountability are in helping us understand, design and assess the contemporary use of the concept, they also pose a problem as we seek to explore the A=>P relationship. They reflect an analytic and conceptual bias of paradigmatic proportions that has defined the way Public Administration<sup>5</sup> scholars deal with even the most basic of concepts. As a consequence of this pervasive and deepening analytic bias, the very nature and significance of accountability's role in governance and public management has been reconstituted in such a fashion as to limit our capacity to deal with questions such as the one addressed here.

This analytic bias has been most evident in the work of Laurence Lynn and his colleagues who have recently taken up the challenge of developing an integrating perspective focused on the central problems of governance and public management (Lynn, Heinrich, and Hill 2000). Theirs is a bold undertaking, for the goal is nothing less than a "unified framework" for the field.

The value of a unifying framework with regard to public sector activity and managerial roles and contributions is considerable. In public-sector governance regimes, the need for management arises when the enacting coalition has either explicitly or implicitly delegated the need to figure things out to agencies, program administrators, or street-level bureaucrats. *There is virtually always a need for management and, therefore, managerial*

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<sup>4</sup> See Waterman and Meier 1998 for an insightful critique of the principal-agent logic and its limitations as applied in studies of bureaucratic behavior. Also see Moe 1984; Bendor, Taylor, and Van Gaalen 1985; Bendor, Taylor, and Van Gaalen 1987a; Bendor, Taylor, and Van Gaalen 1987b; Gray and Jenkins 1993; Bendor, Glazer, and Hammond 2001; Watt, Richards, and Skelcher 2002; Trebilcock and Iacobucci 2003.

<sup>5</sup> To avoid potential confusion, and following in the tradition established by Dwight Waldo, I will use the capitalized term "Public Administration" when discussing the scholarly field that encompasses the study of both public administration and public management. This is done a matter a convenience rather than as a "stand" on the debate that divides some colleagues who regard the distinction as important. See Lynn 1996; Pollitt and Bouckaert 2000, chapter 1.

*behavior is almost always a factor in government performance. An integrating logic that takes into account the wider view of governance regimes in which management is embedded is imperative to the viability and usefulness of this research.* (Lynn, Heinrich, and Hill 2000, p. 244; emphasis added).

As the unified framework's *primum mobile*, management shapes and drives the basic logic of the common research agenda for contemporary Public Administration. I refer to this bias as *managementism* to distinguish it from its ideological cousin, *managerialism*, which itself a powerful global force among administrative reformers (Hood 1995; Kettl 2000). Unlike its more prescriptive-minded relation (see Hood 1991), managementism makes no overt normative claims, and in fact is openly critical of the "superficial thinking and easy answers" generated by the leading reform gurus and their political patrons who too often "sweep" the difficult issues "under the table" (Lynn 1998; Lynn 2001; also Gray and Jenkins 1995). Nevertheless, the commitment to foundational assumptions about the central role of management in contemporary society – in both the public and private sectors – is as paradigmatic and myopic as anything proffered by the managerialists. Accepting the idea that "to manage is to govern" (Feldman and Khademian 2002; also see Metcalfe 2001) is energizing to a field that had seemingly lost a sense of focus over the years.<sup>6</sup> But there are indications that managementists may have cut a Faustian deal that purchases narrowly delineated short term clarity at the cost of long term tunnel vision.

This is most evident when considering the concept of accountability and its relationship to performance. Despite its almost universal status today as a term of art in managerial governance, accountability is actually a very "Anglican" concept. Its first noted written usage dates to 13<sup>th</sup> century England, but its use as a tool of governance can be traced to the Norman conquests of both England and Sicily nearly two centuries earlier (Dubnick 1998). Its development is tied quite clearly to the emergence of royal legal traditions in those areas where Norman influence was strongest (Berman 1983, esp. chapters 13-14) and was a key factor in the

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<sup>6</sup> On the importance of "focus" for Public Administration, see Golembiewski 1974; also Henry 1987.

creation of the modern state (Scott 1998). As I have argued elsewhere (Dubnick 1998; Dubnick 2002), the initial uses of accountability in governance were born of conquest and sustained by threat of force, but they were established through moral obligations based on explicit commitments that took contractual form and provided the basis for a rule of law tradition that eventually spread from England, Sicily and Normandy to the rest of Europe (Berman 1983). Thus, accountability had taken firm root as a basis for modern governance prior to either the modern bureaucratic state with its reliance on “legibility” and hierarchical authority (Scott 1998) or the hollowed-out managerial state with its reliance on contracts and networks (Rhodes 1996; Milward and Provan 2000; Klijn 2002). If we are to understand the logic underlying the assumed A=>P relationship, we need to detach our view of accountability from the managerialist context which pushes us in the direction of assuming the very relationship we are attempting to explore.

### **A Social Mechanism Approach:**

In lieu of an explicit theory explicating the A=>P relationship, and in light of the analytic bias inherent in the public management literature, I adopt a “social mechanism” approach (Hedström and Swedberg 1998; also Elster 1989) that begins with the assumption that the accountability-performance relationship involves “social processes having designated consequences for designated parts of the social structure” (Merton 1968, pp. 42-43). Put in the words of the social mechanism approach, A=>P is posited as an (hypothesized) embedded social relationship (Granovetter 1985) among specific factors (account giving and targeted performances) in a social setting that has assumed transformational implications for the situation in which it is applied (i.e., enhanced account giving results in improved performances).

The roots of the social mechanism approach are difficult to pinpoint, but many point to a description offered by sociologist James S. Coleman in his 1986 exploration of contemporary social theory. The central problem plaguing social theory in the post-Parsonsian era, he argued, was how to integrate the growing awareness of the role of individual actions and agents in

dynamics of social life – that is, how to deal with the micro-macro linkage that was missing in the grand theories of the 1950s and 1960s.<sup>7</sup> Coleman saw this problem being addressed in a range of disciplinary contexts, and his examples include a directly relevant case:

This micro-to-macro problem is sometimes called by European sociologists the problem of transformation. In economics, it is (misleadingly) termed the problem of aggregation; in political science, a major instance of it is the problem of social choice. It is the process through which individual preferences become collective choices; the process through which dissatisfaction becomes revolution; through which simultaneous fear in members of a crowd turns into a mass panic; through which preferences, holdings of private goods, and the possibility of exchange create market prices and a redistribution of goods; *through which individuals' task performance in an organization creates a social product*; through which the reduction of usefulness of children to parents leads families to disintegrate; through which interest cleavages lead (or fail to lead) to overt social conflict. (Coleman 1986, p. 1321; emphasis added)<sup>8</sup>

The social mechanisms perspective has emerged as a growing force in the analysis of social and political life, with major credit given to several leading scholars in the field (e.g., Thomas Schelling, Jon Elster, Charles Tilly, Arthur Stinchcombe) for providing exemplary studies. Nevertheless, there has been disagreement among its users about the role of methodological individualism and collective behavior in social mechanism models (see Boudon 1998; McAdam, Tarrow, and Tilly 2001, pp. 24-32 ; Tilly 2001). In addition, there is no textbook-like consensus on exactly what constitutes a “social mechanism” construct. Elster (who is prone to metaphorical descriptions of social mechanisms as “nuts and bolts” or “cogs and wheels”) is more likely to describe the components of a social mechanism in relation to something it is “like” – it is *law-like* and *explanation-like*, but it is neither of these exactly (Elster 1998). Schelling, regarded as one of the most effective practitioners of social mechanism analysis even before it had a name, tries his hand at a construct by paraphrasing Hedström and Swedberg: it “is a plausible hypothesis, set of plausible hypotheses, that could be an explanation of some

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<sup>7</sup> The question of whether contemporary efforts at “grand theory” have been able to resolve the problem is addressed in Van den Berg 1998.

<sup>8</sup> While Coleman focuses his criticism on the grand theorists of the Parsonsian school for not dealing with the micro-macro linkage, Sørensen shows how the empiricists who came to dominate the field in the 1960s and 1970s also failed to address the problem. He points to their reliance on statistics rather than mathematics and on “structural models” drawn from econometrics (Sørensen 1998).

social phenomenon, the explanation being in terms of interactions between individuals and other individuals, or between individuals and some social aggregate” (Schelling 1998, pp. 32-33).

Perhaps most specific is Diego Gambetta’s construct, which I will rely on in this paper: social mechanisms are “hypothetical causal models” having the form: “Given certain conditions  $K$ , an agent will do  $x$  because of  $M$  with probability  $p$ ” (Gambetta 1998, p. 102). Our project will focus on the effort to articulate the  $A \Rightarrow P$  relationship as a social mechanism in terms of that format. Given the adoption of “account-giving mechanisms” (our  $K$ , to be defined below), an agent will perform (our  $x$ ) because of some energizing/motivating/triggering factor  $M$  (a point of conjecture at this juncture, but central to our effort) with the probability  $p$  (also a variable at issue at this point, but not covered in this paper).

#### **Conditions $K$ – Account-Giving Mechanisms:**

We begin by taking seriously Mulgan’s observation that, at their “core”, all forms of accountability are linked to behaviors associated with account giving (Mulgan 2000a). For the moment we will focus on the concept of account giving and avoid associating it synonymously with accountability. To understand the mechanisms relevant to account-giving behavior, we turn to works from a variety of disciplines (philosophy, psychology, sociology, and accounting specifically) which have addressed the subject. This work has developed along at least three different conceptual paths. At the risk of oversimplifying the different approaches, I will term the three versions of account giving as *reporting*, *mitigating*, and *reframing*. Each represents a range of account-giving behaviors and actions, and the labels are intended to highlight a common theme within the groups rather than act as a defining constraint. More important is a key factor that differentiates the three: the role of the account giver in the account-giving relationship (see Figure 1).

In the *reporting* form, the account giver’s role is to provide information or feedback to some principal in a relatively “neutral” fashion. The nature of that neutrality (and the reason for the scare quotes) is such that it is actually not neutral at all; rather, it operates as a mechanism of

control since (under ideal conditions) the form, content and delivery of the report by a designated agent is pre-established by the principal who requires (and often actively seeks) nothing more from the reporting agent than compliance with the reporting requirements.

*Mitigated* account giving, in contrast, involves significant input from the account-giving agent who is expected to respond to an implicitly or explicitly awkward or untoward situation for which she is considered “responsible” (in whole or part) by the principal. As will be noted, here the relationship between agent and principal is more like one finds among peers.

Finally, *reframed* account giving converts the account giver into an account maker with a purpose: the account giving/making agent is engaged in an effort to control and/or transform her relationship with the principal.

<b>Reporting</b>	<b>Mitigating</b>	<b>Reframing</b>
<b>Principal</b> $\beta$ <b>Agent</b>	<b>Agent</b> $\hat{U}$ <b>Principal</b>	<b>Principal</b> $\hat{Y}$ <b>Agent</b>

**Figure 1: Forms of Account-Giving Relationships**

Report Account Giving: The most basic form of account giving, and the one most neglected in the recent literature on accountability and account giving, is the act of *reporting*. At its simplest, it is the providing of information by an agent in a form, time and place that is preset by some principal. In many instances it is a mirror of (and surrogate for) the act of direct monitoring by a principal of the behavior and actions of the agent.

In its most elaborate forms, reporting can involve detailed minute-by-minute diaries or complex financial reports. These documents are the artifacts of account giving, and in many respects they become the artifacts of the governance process itself. Although often overlooked as

a significant aspect of governance, archival records tell us as much about the structure and operations of past governments as it does about the subject of those records. Their form, the language and conventions of presentation they used, the categories of data they applied – all provide insight into the kind of account giving required of those who administered the government of the time (Stoler 2002; Hull 2003). Their value as archeological evidence hints at the important role reporting plays in contemporary governance as well. For present purposes we focus on two major types of reporting: administrative and financial.

*Administrative reporting:* Reporting played an important role in the emergence of modern management, first as a central ingredient in the scientific management movement and then as one of the pivotal points in the classical POSDCORB formula that became the dominant practitioner paradigm for today's public sector. These early management perspectives were greatly influenced by the engineering mentality from which they emerged (Jenks 1960), and while reports and observations of activity on the factory floor were initially used "scientifically" to design and maintain productivity, they came to be regarded as important means for implementing plans and exercising control through the monitoring of worker behavior (i.e., performance according to specification). Frederick Taylor's much maligned management system, for example, relied less on traditional direct foreman oversight and more on reporting mechanisms such as "job cards" and worksheets filled out by the workers themselves as self-generated reports of their productivity; these were then sent directly to planning departments where the information would be analyzed and used to adjust workloads and workflow accordingly (Littler 1978; Zuboff 1988, pp. 42-46).

Although the Taylorist approach fell out of favor in intellectual circles, the classic "folk wisdom" on administrative reporting remained a major premise underlying both the design and management of public sector agencies for most of the twentieth century (Fesler 1959; Marx and Reining 1959; Freeman 1996). This is most evident in Herbert Kaufman's insightful description

of the internal operations of the U.S. Forest Service (Kaufman 1967) as well as his study of “administrative feedback” published several years later (Kaufman 1973, esp. pp. 25-28).

Today we see administrative reporting used as a source of control and transparency at both the micro and macro levels of organizational life. Street-level and field-based service providers typically face reporting demands from their managers who are unable to oversee their work directly (Lipsky 1980). Reports are a common part of management control systems designed to assure “congruence” between the organization’s goals and unit/individual actions, and these play a critical role in the design and operation of the modern corporation or government program (Picard and Reis 2002).

Account giving through administrative reporting may have emerged and developed primarily as a means for managerial oversight and control, but it also serves as a component of democratic accountability through the passage of various policies expanding the public’s access to government documents. While reports and records may not be designed specifically with public access in mind (cf. Simon and Ridley 1938; Clark 1939), the demand for transparency in government operations (as well as the protection of one’s rights and civil liberties) has made it a factor to be considered in the design of any reporting system (see Jenkins and Goetz 1999; Roberts 2000a; Halstuk and Chamberlin 2001; Piotrowski and Rosenbloom 2002).

Despite the fact that administrative reporting remains an important ingredient in the design and operations of public and private sector organizations, most commentators either dismiss it as trivial but burdensome “red tape” or regard it as a mere surface artifact that has been replaced by more subtle and pervasive forms of control. Students of management, for example, have followed the lead of Peter Drucker who regards cutting back on “paperwork” to be a sign of success for the modern manager whose control systems must be based on showing “results” rather than merely monitoring processes (Drucker 1974, pp. 494ff). Reporting, if it is to be valued

at all, would have to serve the needs of the production system – that is, if it isn't providing useful "feedback" then it is "red tape" and needs to be minimized if not discarded.<sup>9</sup>

*Financial Reporting:* Perhaps the most developed (and still widely accepted) form of reporting-as-account-giving is financial reporting and the range of accounting mechanisms that have become institutionalized through legal requirements and professional standards. Many historians regard accounting systems as critical to the development of modern society: they brought "rationality" to an emerging capitalist economy (Carruthers and Espeland 1991; Hummel 1994, pp. 84-86) and "legibility" to the modern state (Scott 1998) As important, they made the operations of both private and public sector organization more transparent and controllable, at least on the surface. That transparency not only fostered more effective management (Coleman 1949; Chandler 1977), but became the major tool for evaluating the enterprise in the open market (Sanders 1934) and facilitating the oversight and auditing of government agencies (Bartelt 1942; Morey 1942; Mansfield and Marx 1959; Webber and Wildavsky 1986, pp. 400-411; Kravchuk and Schack 1996). The macro-level association of financial reporting with account giving is so powerful that the label "accountability system" is used as a synonym for describing an organization's accounting system (see Keating and Frumkin 2003).<sup>10</sup>

At the micro-level, account giving through financial reporting places distinctive demands on the public sector agent who faces a much more complex and constraining environment than her private and third sector peers (Dittenhofer 2001). In general, the historical and formal role of the financial reporting agent was to provide the relevant principals – "the citizenry, legislative and oversight bodies, and investors and creditors" – with information they needed to assess government operations and to make decisions. "Financial reports are used primarily to compare

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<sup>9</sup> Herbert Kaufman and other students of red tape acknowledge the existence of "beneficial" red tape, but the overwhelming view is negative; see Kaufman 1977; Bozeman 2000, esp. pp. 8-10; cf. Gore, 1993.

<sup>10</sup> For example, federal agencies responding to OMB's requirement for annual "Accountability Reports" issue documents under that title that deal almost exclusively with financial reporting requirements.

actual financial results with the legally adopted budget; to assess financial condition and results of operations; to assist in determining compliance with finance-related laws, rules, and regulations; and to assist in evaluating efficiency and effectiveness” (GASB, 1987). These traditional uses of financial reporting created a culture that has proven very resistant to pressures to transform public sector financial management into a tool for reform and change (Cochrane 1993; Potter 2002).

*Reporting as Control:* As a form of account giving, reporting stands apart in establishing a distinctly subordinate and responsive role for the account-giving agent faced with the demands for information and feedback from the principal(s). In both its administrative and financial forms, report-based account giving reflects a system focused on the need for oversight and control. The image most relevant here is provided by students of accounting history who contend that modern accounting technologies are best described as mechanisms of social control operating as a context (“calculating spaces”) for governing those who operate within its conceptual and organizational borders (Miller and O’Leary 1987). The very process and standards of account giving require that the “reporters” adopt and adapt to the logic of which they are a part (Collins 1982). “It is clear that accounting procedures affect perceptions of control and predictability,” observed Karl Weick,

and this is just as true for the people who impose these procedures as for those who are the target of them. For better or worse, organizations live by what their accountants tell them. In many ways organizations *are* their accounting reports. What accountants do affects peoples’ lives, literally, even more than you may have imagined.... (Weick 1983, p. 366)

Mitigating and Reframing Account Giving: In the classic sociological exposition on account giving, an account is defined in functional terms as “a linguistic device employed whenever an action is subjected to valiative inquiry” (Scott and Lyman 1968, p. 46). In more specific terms, the act of account giving is defined as “talk designed to recast the pejorative significance of action, or one’s responsibility for it, and thereby transform others’ negative evaluations” (Buttny 1993, p. 1; cited in Tata 2000, p. 438). In these perspectives, and unlike the situational context for

reporting, we begin with conditions (a “social predicament”; see Schlenker and Darby 1981) that assume the principal is judging the agent for some act that is regarded as wrong, undesirable, incorrect, “untoward,” or in some other way odd or unexpected. In short, the account giver is in the situation of having to undertake some action (usually in the form of speech acts) to mitigate or offset the real or potential damage that has (or can be) done. What distinguishes mitigation from reframing is whether the agent’s actions are based on admitting that she or he was involved in the “wrong”-doing. If so, the account giver will be engaged in mitigation; if not, she or he will work to reframe the situation to deal with the awkward or negative situation that remains between the agent and the principal(s).

*Mitigation:* Those who examine the mitigating form of account giving typically start with J. L. Austin’s “A Plea for Excuses” (Austin, 1956-57 #8680), in which he focuses on excuse making as an exemplary form of “speech act.” Austin was prominent among a group of several young analytic philosophers who had joined Ludwig Wittgenstein in his “linguistic turn” in the late 1940s and early 1950s (Burge 1992), and his work on speech acts is regarded as groundbreaking today even though most of it was not well known until after his death in 1960. Austin was especially interested in establishing the value and methodology for examining the practical use of words as “performatives” (i.e., words and statements that “perform” rather than merely describe), a project he articulated more substantially in lectures delivered in the mid-1950s (Austin 1975). His choice of excuses for this particular study may have been a matter of convenience in terms of his overall objective, but as a result he focused philosophic attention to the major role of account giving in social life.

At the outset, Austin posited a major distinction between excuses and justifications as account giving mechanisms: both start with the admission that a “wrong” was done (e.g., an “error” or *faux pas*), but while the justifier claims there was good or appropriate reason for the wrong doing, the excuse maker attempts to show how she was not in control or “completely at fault” in doing the deed. Austin is careful to note that there is considerable ambiguity associated

with the use of these terms in ordinary language, and that his decision to focus on excuses rather than justifications was somewhat arbitrary, given that the line separating the two is often unclear. As important for present purposes, in the process of elaborating his “excuses” case in detail, Austin stressed the role that context and the judgment of others play in the excuse-making account-giving situation. If you inadvertently step on a snail while walking down the street, a simple “I am sorry” will suffice; but inadvertently stepping on a crawling child would call for much more account giving and excuse making. Thus distinctions that seem only linguistically superficial when examined in the abstract (e.g., the difference between stepping on a snail or a child, or between a *mistake* and an *accident*) are of considerable importance when situated in different contexts, and each generates a need for a distinct type of speech act performance.

<b>Table 1: Modal Forms of Mitigating Account Giving</b>		
(Scott and Lyman 1968)		
Excuses	Justifications	Avoidance
Appeal to accidents	Denial of injury	Mystification
Appeal to defeasibility	Denial of victim	Referral
Appeal to biological drives	Condemnation of	Identity Switching
Scapegoating	condemners	
	Appeal to loyalty	
	Sad tale	
	Self-fulfillment	

The examination of mitigating account giving moved from analytic philosophy to sociology in the work of Scott and Lyman<sup>11</sup> on “Accounts” (Scott and Lyman 1968) where emphasis was placed on the uses of excuses and justifications in “bridging the gap between action

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<sup>11</sup> Scott and Lyman note that previous work on account giving was associated primarily with the study of motivation. They draw special attention to two works: a little known publication of C. Wright Mills on “Situating Actions and Vocabularies of Motive” (Mills, 1940); and a “theory of delinquency” that provided much of their typology of excuses and justifications (Sykes and Matza 1957).

and expectations” (p. 46). They elaborate a number of strategies (“modal forms”) associated with each of those major types of accounts<sup>12</sup> (see Table 1), discuss the conditions under which various forms of account giving will be honored or not, and note the various account-giving “styles” associated with different types of social relationships [intimate, casual, consultative, formal, and “frozen” (that is, an extremely formalized and scripted, “by the book” style)]. This conceptually rich article ends by stressing that account giving is, above all, a *negotiated action* taking place among individuals whose identities and decisions are shaped by their social roles. “A normative structure governs the nature and types of communication between the interactants, including whether and in what manner accounts may be required and given, honored or discredited” (Scott and Lyman 1968, p. 58).

**Table 2: Major Types of Mitigating Accounts**

Mitigation based on:	Type
Defense of the action	Justification
Explanation of agent’s role	Excuse
Concession (seeking forgiveness)	Apology
Expression of regret (seeking understanding)	Acknowledged shame

The analysis of mitigating account giving has since been extended beyond excuses and justifications (e.g., Semin and Manstead 1983; Schönbach 1990).<sup>13</sup> Of special note is the mitigating use of apology (see Schlenker and Darby 1981; Tavuchis 1991; Petrucci 2002; Folkes and Whang 2003) where the agent negotiates for the forgiveness of the principal simply on the

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<sup>12</sup> They note that their lists are “illustrative rather than . . . exhaustive” – a caution repeated by every analyst in this area, and one that applies here as well.

<sup>13</sup> Schönbach’s study provides the most exhaustive list of account giving acts – 117 – but all under the logic of mitigation. For overview of his and other typologies, see Table 3.1 in Benoit 1995, pp. 51-61.

basis of admitting to a role in the *faux pas* and hoping for a “just” response. An interesting variant of this is the concession without an explicit apology that borders on a reframing account: “a wrong was done, and I admit to a role in it – and that is just the way it is.” A recent study indicates that a credible effort to assume responsibility for one’s wrongful actions can be more effective in mitigation than the major alternatives (Dunn and Cody 2000).

Publicly acknowledged shame is not effective in all cultural contexts, but is significant enough in some to warrant special attention. Shame is typically regarded as a very private emotion, but it is among several “self-conscious emotions” that develop as we mature into social beings (as opposed to the “primary” emotions that are evident in infants, e.g., joy). Long the subject of interest to social psychologists and psychoanalysts (Lynd 1958; Lewis 1971), in recent years it has drawn the attention of philosophers and others who regard the emotions as a central factor in contemporary social life (Williams 1993; Lewis 1995; Elster, 1999; Eisenberg, 2000; Nussbaum, 2001). In some cultures, an openly acknowledged shame is an important and widely practiced form of mitigated account giving (Scheff 2000; Scheff 2003), the best known case being Japan where examples of *giri* resignations by the heads of leading companies after some scandal or other embarrassment often makes headlines (e.g., the resignation of the head of Japan Air Lines after a string of disasters or the tearful admissions of leading banking figures as they took responsibility for failures before employees and the media). While portrayed in the western media as reflecting a distinct sense of oriental honor, behind it is a form of public shame and humiliation that remains central to Japan’s *giri* relationship traditions (Benedict 1946/1989; Gelfand et al. 2001).<sup>14</sup> The act of confessing one’s shame does not require any response from the principal(s) – not even the expectation of forgiveness that is implied in apologies. Rather, the

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<sup>14</sup> Although rare in the United States, one arena where something close to acknowledged shame exists is in the military. The most explicit example of this mitigation form was the case of Commander Scott Waddle’s public admission of fault in the 2001 sinking of a Japanese vessel by his submarine. See Dubnick 2003b, p. 409.

mitigation comes from whatever self-respect the agent receives from having expressed his or her regret before the relevant principals.<sup>15</sup>

*Reframing:* At times, account giving involves efforts by the agent to transform how the problematic situation (i.e., the wrong-doing, error, *faux pas*) is defined and perceived. Much of the literature on this form of account giving is derived from the work of Erving Goffman, especially his elaboration of how people manage face-to-face relationships and the framing of shared perspectives. Much of Goffman's analysis is directly related to mitigation account giving, but with a difference most clearly expressed in his classic study of *The Presentation of Self in Everyday Life*:

Regardless of the particular objective which the individual has in mind and of his motivation for having this objective, it will be in his interests *to control the conduct of others*, especially their responsive treatment of him. This control is achieved largely by influencing the definition of the situation which the others come to formulate, and he can influence this definition by expressing himself in such a way as to give them the kind of impression that will lead them to act voluntarily in accordance with his own plan. (Goffman 1959, pp. 3-4; emphasis added)

Here we see the emphasis shifting from being the account giver (in both reporting and mitigating), to being an “account maker” who seeks control rather than being subject to it (see Orbuch 1997). The agent is actively engaged in reframing how the situation is perceived – and thus how his or her actions are going to be described and evaluated.

To some degree, Scott and Lyman had covered several forms of reframing account giving under the heading of “avoidance” strategies (see Table 1). One form of avoidance, “mystification,” is drawn directly from Goffman's discussion of “performances” that people engage in their efforts to control the perception of the situation (Goffman 1959, pp. 67-70). Another, defeasibility, also requires narrative elaboration by the account giver where the defense is based on some story about events leading up to the predicament. Apologies and public

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<sup>15</sup> An analogous form of account giving is found in many “twelve step” programs (such as Alcoholics Anonymous) which require that the recovering party visit those whose lives had been impacted by the addict's actions in the past to express regret as much as to apologize.

expressions of shame and remorse can be manipulated to generate a response that does more than mitigate. Reframing efforts can also be linked to forms of “refusal,” where the account giving agent seeks to go beyond avoidance and either conceal or deny his or her involvement or withdraw from the discussion by changing the subject or creating a diversion to a different issue. In some instances these various manipulations of account giving might be intended to merely restore the image of the agent (Benoit 1995), but there are those who see account giving as an opportunity for “impression management” that can be used to their advantage – a case of using lemons to make lemonade (Bromley 1993).

Reframing also draws attention to strategies of account giving applied in anticipation of the predicament. This can be accomplished through the use of upfront “disclaimers” (Hewitt and Stokes 1975) designed to preempt negative reactions to an act, or at the least to provide a firmer foundation for later mitigation. Or they can take the form of preemptive account giving itself – saying “excuse me” as you break into a line, and then reminding anyone who might protest at some later point that “I said excuse me!”

What reframed account-giving strategies have in common is the assumed conscious intent of the agent to control or manage the account giving situation. Thus, insights into impression management can provide insights into the management of expectations as well (Dubnick and Romzek 1991, chapter 3). Among psychologists, the motivation to engage in impression managing behavior goes beyond the mere urge to control how one is thought of. In their review of the literature on self-presentation, Leary and Kowalski highlight three factors driving impression management: the relevance of impressions to one’s goals, the value of those goals, and the gap between one’s current and desired image (Leary and Kowalski 1990). In addition, they list five factors that shape the “impression construction” process – or, for present purposes, what we term account giving/making: one’s self-concept, the desirability of potential images, role constraints, what the target audience values in an image, and the current image that

is in need of change (Leary and Kowalski 1990). Clearly, the situation places the account giver in a mode for strategic thinking.

Not surprisingly, much of the non-psychological literature on reframing involves studies of politicians and the actions they take in the face of demands for account giving. W. Lance Bennett's analysis of Nixon's Watergate account giving was based on a framework highlighting the special nature of political accounts, but is suitable in any situation under reframing conditions (Bennett 1980). Kathleen McGraw extended the study of account giving to its use in electoral politics and efforts to shape public opinion (McGraw 1990; McGraw 1991; McGraw 1998). F. G. Bailey approaches the use of accounts as part of the tools of "political manipulation" inherent in the tasks of leadership (Bailey 1969; Bailey 1988; Bailey 2001) and William Riker included them as part of his description of "heresthetics," which he defined as the political skills for structuring the world so one can maximize the possibility of winning (Riker 1986; Paine 1989; McLean 2002).

### **Action x: Types of Performance**

Any effort to elaborate the performance variable in our A=>P relationship must rely on extant conceptualizations in the vast literature that has emerged over the past three decades. It is helpful, however, to consider the generic sense of performance, especially since a form of the concept plays such a major role in the Austinian study of speech acts.

As with the term accountability, the word performance is both blessed and cursed by its synonymic nature. Outside of any specific context, performance can be associated with a range of actions from the simple and mundane act of opening a car door, to the staging of an elaborate reenactment of the Broadway musical "Chicago". In all these forms, performance stands in distinction from mere "behavior" in implying some degree of intent. A performance in these senses is a behavior motivated or guided by some intent or purpose – whether it is to exit the

vehicle or entertain a paying audience.<sup>16</sup> The broad range of meaning that might be applied within this context is, of course, useful for some and problematic for others. Critiques of government performance feed on the very looseness of meaning that makes the task of managing government performance so frustrating.

When we posit or assume a relationship between accountability and performance, we are in essence linking account giving behavior with some form of intentional behavior. Getting an analytic “handle” on performance requires that we make some sense out of the many ways performance is referred to in that literature while our factoring in the generic parameter of “intended” behavior. We can accomplish this by relying on two aspects of performance stressed in much of the literature: (a) the quality of the actions being performed, and (b) the quality of what has been achieved as a result of those actions. The typology in Figure 2 results from transposing those two focal points along dimensional lines (i.e., low to high).

		<b>Focus on quality of Performance Achievement</b>	
		Low	High
<b>Focus on quality of Performance Actions</b>	High	<b>P2 Competence</b>	<b>P4 Productivity</b>
	Low	<b>P1 Production</b>	<b>P3 Results</b>

**Figure 2: Types of Performances**

The most basic form of performance focuses attention on tasks being carried out by the performing agent. It is the view of performance associated with the process of “production” (P1) in the broadest and narrowest senses of that term. For example, we speak of theatrical “productions” as the staging of performances. We also speak to manufacturing forms of production that are associated with the design and operation of machinery and foster a machine

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<sup>16</sup> A performance involves, in Godlovitch’s words, “goal-directed activities.” In his examination of musical performance, Godlovitch regards the goal as “getting the work to the listener” – and ding so with integrity. See (Godlovitch 1993).

view of work. In the first case we think about the performance/role as a scripted and ritualistic endeavor that allows for interpretation by the performing agent.<sup>17</sup> In contrast, the manufacturing form of production is reflected at its most extreme in the Taylorist paradigm which breaks any performance/job down to its basic component tasks and assesses whether the tasks are being done appropriately using the right tools. While few of the major performance measurement systems associated with the NPM rely explicitly on this view of performance, it is a pervasive presence within organizations at the level where job design (Morgeson and Campion 2002), personnel selection (Borman, Hanson, and Hedge 1997), and performance appraisal systems (Arvey and Murphy 1998) are put to regular use.

The second form of performance (P2, competence) elevates the significance of the quality of the act dimension in performance. Performance is not merely a matter of engaging in the actions required of some role or job. Rather, it is a reflection of the quality of the agent's actions in applying higher levels of knowledge, skill, understanding, etc. in the carry out of the tasks (Ericsson and Lehmann 1996). Anyone can read a recipe and think themselves a halfway decent cook, but a professional chef is a cook with a level of knowledge, experience and skill that allows us to define cooking performance at a different level than merely producing a meal. Under the assumption that a highly competent performer will be more likely to generate more and better quality output from an activity most of the time, performance becomes associated with the competence of the performer. The measurement of the competencies, skills, experience, and knowledge of the performer becomes pivotal under this perspective, and performance improvement translates into strategies for enhancing the capacities, skills, etc. of the performers.

Two examples from completely distinct literatures demonstrate the popularity and applicability of this perspective. In management, this view of performance is closely linked to the

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<sup>17</sup> For a survey of theories and research associated with the social psychology of musical performance, see Palmer 1997.

total quality management (TQM) approach that became so popular in the 1980s.<sup>18</sup> TQM is a managerial perspective that puts forward the *capacity to perform* as a surrogate for actual performance. It stresses processes designed to achieve better production, results, and productivity. For Deming and other TQM advocates, “mean performance level simply reflects a system’s overall capacity” (Waldman 1994, p. 512), and that capacity is the key to overall performance rather than production at any point in time. Focus on the design of quality processes and quality control and you will be enhancing the overall performance of the unit (Reeves and Bednar 1994).

In contrast is the approach advocated by David H. Rosenbloom and others for a performance standard of “constitutional competence” applied to public sector employees (Rosenbloom 1987; Rosenbloom 1994; Rosenbloom, Carroll, and Carroll 2000; Rosenbloom 2003). Public administrators are obligated to uphold the Constitution and to operate within its restrictions. Thus, beyond whatever skills or knowledge is required to perform their particular jobs as public health officers, law enforcers, educators, etc., public administrators must be competent in their knowledge of constitutional and legal responsibilities. Performance is not merely related to outputs and outcomes, but to competence in this area as well.

The third form of performance, results (P3), focuses attention on *what* is produced as opposed to the process of production (P1) itself or the “efficiency” of the production process (P4). Typically “results” performance is discussed in quantitative terms, as in the number of units manufactured or the number of performances of a play; or attention can be shifted to some secondary measure of a performance, such as the popularity of the performance as indicated by a demand for the manufactured good or the number of sold out play or concert dates.

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<sup>18</sup> Some would argue that TQM is actually a contemporary form of Taylorism (Boje and Winsor 1993), and in a sense the distinction made here between P1 and P2 does not contradict such a view. On the one hand, Taylorism in its original form may not have been as rigid as it is oftentimes portrayed (Freeman 1996); on the other hand, one could see TQM as a variant of Taylorism where quality control has been factored into the design.

This view of performance is the most prevalent type in the literature on performance associated with NPM. The effort to develop some measure of output or outcome has been seen by some as a critical necessity (Faucett and Kleiner 1994), by others as a promising vehicle for change (Wholey 2001), and by still others as a potential “Achilles Heel” for the reform movement (Bouckaert and Peters 2002).<sup>19</sup>

Finally, there are approaches to performance that highlight *both* the quality of the act as well as what is achieved, and to capture it we rely on the economic concept of “productivity” (P4). The term implies something rather simple, of course: the ratio of output to input for a given production unit under given conditions, (i.e., the production function). From this perspective, performance is comprised of those actions that shape or determine the different factors in the production function. This can include decisions or acts regarding the mix of inputs, how they will be processed, what technologies will be used, where and when the production occurs, the disposition of outputs, etc. (Gold 1965).

This approach to performance is best understood by using some well known examples. Productivity performance has been a major issue in policing, for example, where competing views of the field’s production function have generated considerable debate over the years. In its most recent iteration in the US, the debate has been between advocates of the traditional professional crime control and supporters of community-based prevention (Kelling and Coles 1996). In Great Britain, a similar debate has emerged in the education policy arena which centers on the distinction between those who seek “School Improvement” through the enhancement of the schools’ capacity to educate and the advocates of “School Effectiveness” who stress measures of student performance on examinations (Gibson and Asthana 1998; Goldstein and Woodhouse 2000; Cutler and Waine 2001; Lodge and Reed 2003). In both cases, the issues are actually about

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<sup>19</sup> The most sustained theme in the literature has been related to the potentially “dysfunctional” nature and abuse of the measures that associated with this perspective (Ridgway 1956; Perrin 1998; Thompson 2000; Townley 2001; Halachmi 2002b).

which mix of production factors will be used in the respective arenas, and the measure of performance will ultimately depend on the particular mix that emerges.

The four forms of “performance” that emerge from this exercise cover a considerable range of the meanings typically applied to the concept in the existing literature. If the assumed A=>P relationship can be established logically or empirically, it will be reflected in the impact that account giving has on one or more of these performance formats. The empty cells in Table 3 provide a visual frame of the challenge we face. As of now, each represents a “black box” that begs to be opened so that the assumed social mechanism within can be exposed.

<b>Table 3: Seeking the “M” Factor</b>				
	Performance as Production (P1)	Performance as Competence (P2)	Performance as Results (P3)	Performance as Productivity (P4)
Reporting Account Giving				
Mitigating Account Giving				
Reframing Account Giving				

**The “M” Factor:**

A social mechanism requires an energizing factor – a “motivating force” – to complete the relationship between the condition (in our case, account giving) and the action (performance), and in the Gambetta format we have adopted, that is represented by the factor “M”. The significance of the “M” factor is such that one can consider it the defining characteristic of any

social mechanism. In providing the dynamic that links the related variables, it is can be regarded as the causal factor of the relationship. Without it, the relationship is merely rhetorical.

While there is a general agreement about the important role of the “M” factor among those who use the social mechanism approach, until recently there has been no major effort to develop a meta-theory that might further define and articulate a core set of “M” factors (Turner 2002). There have been discussions of developing an “inventory” of social mechanisms (Schelling 1998), but such proposals are rarely advocated with the intent of ending the “open source” philosophy that characterizes its community of users. One effort to summarize the array of social mechanisms is based on a logic that would sort them into four common types of “M” factor mechanisms:

- cognitive mechanisms that rely on the bounded human capacity to deal with information through various forms of processing and reality construction tools (e.g., metaphors, narratives);
- integrative mechanisms such as norms, institutions, social identities, etc. that provide a shared environment for social interaction;
- social interaction mechanisms, such as bargaining, negotiation, deliberation, argumentation, persuasion, and other forms of contention that drive interpersonal contacts; and
- rational-choice mechanisms, such as the strategies and games set up through institutional patterns (Trondal 1999; Trondal 2001)..

With this as our initial guide, the question is: what are the “M” factors associated with account giving that lead to the improvement in desirable performances (that is, those valued under the NPM reforms)?

*The “accountability paradox”*: Unfortunately, the relevant literature on account giving is of limited help in this regard. There is no indication of any effort to consider (either theoretically

or empirically) issues relating account giving to social functions beyond the immediate needs of individuals in awkward social situations. And what we learn of those efforts is that account giving actions are generators of *performances in their own right*, a point highlighted in Goffman's reliance on the dramaturgical model to describe much of what takes place under such circumstances. The performances being generated in these Goffman-esque stagings, however, are not relevant (except perhaps by coincidence) to those of production, competence, results or productivity. If they generate value, it is value of a narrower symbolic sort for the agencies who conduct the account giving in order to placate the "powers that be" with superficial or ceremonial activity (Fox 1996; Spira 1999).

This situation helps explain a phenomenon that is best termed the "accountability paradox." Halachmi, Bouckaert and others have pointed out that there exists an inherent "tension" between accountability and performance on an operational level as well as logically: *increasing efforts to improve performance through accountability tends to have the opposite effect* (Halachmi and Bouckaert 1994; Bouckaert and Peters 2002; Halachmi 2002b; Halachmi 2002a). Rather than acting as a driver for desired levels of improved performance, accountability tends to be a "breaker" by either slowing down or stopping the improvements.

The paradox makes sense when the "performative" nature of account-giving actions is considered. As speech acts, reporting, mitigating and reframing demand attention and consume the energy and time of the account giver – thereby using resources that would otherwise be devoted to the more desired forms of performance. They are policies (and performances) unto themselves, and can be treated as such. Thus, when considering the success or failure of an administrative reform, such as the development and implementation of a performance measurement program, one must take care to distinguish between the assessment of the program and the evaluation of its consequences.

Consider the case of the Government Performance and Reporting Act of 1993 (GPRA) and its associated reforms.<sup>20</sup> The legislation mandated that all federal agencies engage in a process that would result in promulgating a five-year strategic plan by September 30, 1997. These plans are to be linked to measurable outcomes which would be used as the basis of annual performance reports starting no later than in May, 2000 (Kravchuk and Schack 1996; Kautz et al. 1997). By the late 1990s, the difficulties of implementing the program was beginning to show, leading one observer to note that the early optimism felt at the launch of GPRA was gone even as the process was unfolding (Radin 1998a; also see Gómez 1998; Radin 1998b; Roberts 2000b; Kates, Marconi, and Mannle 2001). As the process moved into full implementation, the assessments were relatively kind (“a laudable effort”; McNab and Melese 2003), but more detailed evaluations indicate what most skeptics had predicted: that GPRA has turned into a costly but largely symbolic exercise which has not delivered on a number of hoped for improvements in performance (Cavalluzzo and Ittner forthcoming). By September 2002, the White House was ready to make that assessment “official” and to take more radical steps:

Nearly 10 years have passed since the Government Performance and Results Act (GPRA) was enacted. Agencies spend an inordinate amount of time preparing reports to comply with it, producing volumes of information of questionable value. If one were to stack up all the GPRA documents produced for Congress last year, the pile would measure over a yard high. A policy-maker would need to wade through reams of paper to find a few kernels of useful information.

Even with GPRA, accounting for performance when making budget decisions is unfortunately the exception, not the rule. The implementation of this important law has gone astray.

As a result, the Administration has decided to take GPRA in a new direction. (The White House 2002)

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<sup>20</sup> The Chief Financial Officers (CFO) Act of 1990, the Government Management and Reform Act (GMRA) of 1994, and the issuance of standards by the Federal Accounting Standards Advisory Board (FASAB) starting in 1993.

That “new direction,” as it turns out, is an entirely different process, one that effectively replaces the GPRA plans and processes (while leaving the legal requirement in place) with Program Assessment Rating Tool, or PART, a process that shifts the assessment of performance to reflect the priorities of the current administration. The White House, in short, has hijacked the Congress-centered GPRA and hidden it away while filling the vacuum with still another account giving performative. PART, like GPRA, it likely to do little to improve public sector performance, but it will add still more account giving obligations. As in the case with GPRA, more attention will be paid to assessing the performance of the PART-based account giving (e.g., whether the relevant agencies filed the appropriate forms on time in a readable format) than the achievements of the programs that the account giving was intended to improve.

*Alternatives - Contingencies:* A slightly more promising path in the search for relevant “M” factors is found in the work of social psychologist Philip E. Tetlock and his colleagues who have been examining individual reactions to the *expectation that one is going to be held accountable* (thus changing the focus of our attention to  $A_{exp} \Rightarrow P$ ). Over nearly two decades of experimental studies,<sup>21</sup> the Tetlock group has developed a loosely articulated model of contingent human behavior based on a number of social mechanisms that are triggered when an individual learns that he or she will have to answer for some act or decision. Tetlock posits that when faced with such an expectation, we typically operate as “intuitive politicians” who seek to satisfy what we perceive to be the demands and needs of the audience we are accounting to (Tetlock 1991). Thus, Tetlock’s work adds support to the already widely accepted “satisficing-and-search” model articulated in the mid-1950s by Herbert A. Simon (Simon 1955), but he does so relying on a range of cognitive social mechanisms.

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<sup>21</sup> Tetlock 1983a; Tetlock 1983b; Tetlock 1985; Tetlock and Kim 1987; Tetlock and Boettger 1989; Tetlock, Skitka, and Boettger 1989; Tetlock, Lerner, and Boettger 1996; Lerner, Goldberg, and Tetlock 1998; Lerner and Tetlock 1999; Green, Visser, and Tetlock 2000.

What this promising line of research has made clear is that account giving and the expectation of being held accountable are complex phenomena. In a 1999 article reviewing the research findings to date, Jennifer Lerner and Tetlock highlight the extremely contingent nature of accountability on the individual level (Lerner and Tetlock 1999). The intuitive politician model worked well when applied to a very specific set of circumstances where the individual believes she knows what the audience for the accounts expects and regards that audience as legitimate. Under such conditions, the desire for approval and the urge to conform are among the dominant factors. Shift either of those basic conditions (certainty of expectations or perceived legitimacy of the audience) and other, more defensive and calculating mechanisms kick in. In addition, whether the anticipated account giving is to occur before or after the decision or act makes a significant difference, as does whether the account giving relates to the process or outcome of the decision under scrutiny. The resulting behaviors may follow a general pattern, but the outcome remains unpredictable since so many variables enter into the equation. Their conclusion is worth quoting at length:

This review underscores the falsity of the conventional wisdom – often born of frustration at irrational, insensitive, or lazy decision makers – that accountability is a cognitive or social panacea: “All we have to do is hold the rascals accountable.” Two decades of research now reveal that (a) only highly specialized subtypes of accountability lead to increased cognitive effort; (b) more cognitive effort is not inherently beneficial; it sometimes makes matters even worse; and (c) there is ambiguity and room for reasonable disagreement over what should be considered worse or better judgment when we place cognition in its social or institutional context. In short, *accountability is a logically complex construct that interacts with characteristics of decision makers and properties of the task environment to produce an array of effects – only some of which are beneficial.* (Lerner and Tetlock 1999, p. 270; emphasis added)

*Alternatives – Contexts of Expectations and Trust:* Another possible solution is to *accept the inherently contingent nature of the A=>P relationship* and focus on the “setting” or context of the relationship as a means for honing in on relevant “M” factors. *This approach begins by denying the basic assumption implied in A=>P, and instead posits that whatever links exist*

*between account giving and desired performances are derived from the context within which the account giving and desired performances occur.*

Taking this approach leads directly to the problem of uncovering contexts that are potentially relevant to the relationship. Among the many contingencies that enter into the relationship (e.g., uncertainty, legitimacy, etc.), expectations and levels of trust stand out as significant.

Expectations pervade the account giving situation from both sides of the principal-agent relationships that underlie it. This is clearest in the reporting form where the expectations of what to report, when to report it, and in what form to make the report are basic components of the situation and must be understood on both sides of the relationship. Under mitigation, the expectations surrounding account giving are likely to be less defined and open to explicit or implicit negotiation among those involved. In the reframing format, it is the shaping (or reshaping, as the case may be) of expectations that is central to account making efforts.

<b>Table 4: CHARACTERISTICS OF EXPECTATIONS</b>		
From (Dubnick and Romzek 1993)		
<b>Dimension</b>	<b>Focus</b>	<b>Relevant Strategies</b>
Number	Quantity of expectations in a set influencing an administrator or agency.	Reduce/Increase
Scope	Quantitative range of behaviors addressed by the expectations.	Narrow/expand
Depth	Degree of specificity of behaviors covered by the expectations.	Specify/Broaden
Translucence	Clarity of meaning in the expectations.	Clarify/Obfuscate
Diversity	Qualitative range of behaviors addressed by the expectations.	Homogenize/Differentiate
Structure	Arrangement of component parts of a set of expectations reflected in priority order.	Equalize/Prioritize
Intensity	The degree of cathectic, i.e. emotional, attachment to an expectation or set of expectations.	Lower/Raise
Temporality	Time factor associated with specific expectations reflecting variations in perceptions about when an expected state of affairs should be reached.	Shorten/Lengthen
Tractability	Extent to which the expectation or set or expectations can be handled, managed, etc.	Facilitate/Impede
Consistency	Stability and invariability of a set of expectations over time and space dimensions.	Stabilize/Destabilize
Interrelatedness	Degree of interdependence among the component parts of a set of expectations.	Link/Disaggregate

As a context for account giving, expectations provide a multidimensional source for relevant “M” factors (see Table 4), especially as one explores the various ways that expectations can be strategically manipulated. Most important for present purposes, there is empirical support for a link between expectations and performance (Balkwell 1991; Berger et al. 1992; Balkwell 1995), a fact that might provide a basis for more warrantable assertions of potential connections between account giving and performance and (as Tetlock, et al.’s research demonstrates) between expectations of accountability and performance.

Trust as a contextual factor is closely tied to expectations in a double fashion, for it reflects the expectation in a social relationship that the other party will act “as expected”. The phrase “as expected” is used in a broad sense, for it can mean everything from as-explicitly-

agree-upon (e.g., promised) to according-to-past-behavior (e.g., habitually). Whatever the nature of those trust-related expectations, they take shape within varying contexts, from one-on-one game playing and tightly-coupled hierarchies to open networks and market exchange systems (see (Coleman 1990, chapters 5, 8 and 28)). While trust is often assumed to play a central role in fostering good governance (Hamilton 1999; Denhardt 2002), it (like account giving) is a complex phenomenon which eludes simple generalizations (Van de Walle and Bouckaert 2003). Nevertheless, theoretical and empirical work on trust over the past decade has provided us with a wealth of material and ideas to be mined for their relevance to the  $A \Rightarrow P$  relationship (Kramer 1999).

The key to making this context approach work is being able to construct the logical and empirical connection between different contexts and  $A/A_{\text{exp}} \Rightarrow P$  relationships. One obvious difficulty in doing this is that *contexts of expectations and trust are infinitely variable, especially at the micro-event level*. Each “situation” is a unique configuration of expectations and related contingencies. This implies – or at least helps to explain – why almost all accountability-based reforms are prone to fail, for “one size” truly does not fit all (or perhaps even most or many) circumstances. But patterns do emerge out of this randomness if we focus at a higher level or relationships that develop overtime, and typologies of accountability-relevant contexts can help us capture those pattern for analytic purposes.

The Dubnick-Romzek typology (Romzek and Dubnick 1987; Dubnick and Romzek 1991; Romzek and Dubnick 1994; Romzek and Dubnick 2000), for example, was originally developed as a means for examining various institutional contexts for the management of expectations in public administration. Rosenbloom’s “three-legged stool” typology of politics, management and law was designed to stress the constitutional (e.g., separation of powers) roots of the expectations that impact on American public administration (Rosenbloom and Goldman 1998). More recently, Klingner, Nalbandian and Romzek offered a typology that contrasted politics, administration and markets as “separate ways of thinking” about governance that

generate “cross-cutting expectations of accountability”(Klingner, Nalbandian, and Romzek 2002).

In recent works I have offered an alternative perspective that attempts to encompass a broader contextual landscape for accountability by taking into consideration the moral and socio-cultural sources of relevant expectations and systems of trust and ethics (Dubnick 2003a). In this typology, the focus is on the overlapping contexts for account-giving behavior within which those engaged in governance activities must operate. These include (1) systems of *answerability*, including the range of hierarchical institutions that pervade modern society, (2) moral communities that establish environments of *blameworthiness*, (3) formalistic and legal environments that expose us to the constant pressure of *liabilities*, and (4) a social system of roles and status that subject us to *attributions* of competence with their accompanying sets of expectations and trustworthiness.

*Systems of answerability* reflect contexts in which expectations in general, and trust expectations in particular, are manifested in structures of authority and formalisms. It is the managerialist context, and in form it can range from tightly coupled, machine-like hierarchies to networks and “ad hococracies” (see (Mintzberg 1979; Mintzberg 1980)). Here the relevant potential “M” factors are found in the classic literature on administrative behavior (Kaufman 1973; Katz and Kahn 1978) and organizational communications (Rogers and Agarwala-Rogers 1976) as well as the more recent work on the dynamics of network-based governance (Flap, Bulder, and Völker 1998; Considine and Lewis 1999; Klijn and Koppenjan 2000; Klijn 2001; Considine 2002).

As a setting, *environments of blameworthiness* reflect the fact that individuals act within moral communities – that is, communities that assign one a status of exposure to blame (Smiley 1992). Expectations of moral blameworthiness need not be rational or justified to play a role in how individuals deal with specific situation. At times one is blameworthy because one is associated with some group that is regarded as responsible for a problem or issue (a condition that, in its most extreme form, results in scapegoating). At other time one stands blameworthy

because one is perceived to have some causal control over an event (e.g., holding the captain of a ship blameworthy for any mishaps onboard during a cruise). Blameworthiness is also applicable to those who are perceived to be in a position to foresee that something bad might happen, or if one had expressed an intention to do something that might cause problems – whether or not, in the end, the intending actor actually had anything to do with an event. In short, we live and work in environments where blameworthiness and the potential attribution of blame shape expectations and our reactions to them (Shaver 1985). This little explored area of social psychology has considerable potential as a source of “M” factors in the search for real linkages between account giving and performance (Dubnick 1996; Dubnick 2003a).

The setting labeled *liabilities* deal with the pervasive role of the legal environment in administrative life. Many expectations, of course, emerged from “rule of law” standards, but as a contextual setting, “liabilities” is more broadly defined to include law as a distinct “institutional setting” (Hayek 1972; Ingram 1985) that fosters certain types of social relationships ([GASB]; Minow 1990; Minow 1997; Fuller, Edelman, and Matusik 2000) #1 } #1 }, 1987 #1 }. It is an environment that stresses protocols, precedents and formalization (Stinchcombe 2001), and the mechanisms that emerge from this context (e.g., legalistic behavior, various means of dealing with discretion) can prove useful in understanding the link between account giving and performance.

Finally, the context of *attributions* – what we expect of people in certain roles (e.g., the “boss”, professor x, police officer y) and how we see the causes of problems (who is responsible) -- generates expectations and assessments of trustworthiness that trigger a wide range of mechanisms individuals use in shaping their relationships with others (Forsyth 1980). The attributions associated with relationships are deeply embedded in daily routines as well as common understandings of the way the system functions. We find evidence to support this in the way teachers perceive students (and vice versa) (Tetlock 1980), in the diverse ways people of different cultures and political ideologies view problems and judge the behavior of others

(Howard and Pike 1986; Al-Zahrani and Kaplowitz 1993; Menon et al. 1999; Skitka et al. 2002), in the way informed voters assess the work of political institutions (Rudolph 2003), etc. Most important, self-identity and self-efficacy (attributions of one's own role and the expectations of others) create a prominent setting for generating expectations and the associated mechanisms used to with them (Gist 1987; Bandura 1989; Bandura and Wood 1989; Gecas 1989; Lindsley, Brass, and Thomas 1995; Fejfar and Hoyle 2000; Beauchamp et al. 2002) as well as provide fertile ground for exploring the linkages that give life to the A=>P assumption.

### **Conclusion -- The *p* that A=>P:**

If reforms and the way governance is conducted are public policies, and if those public policies are essentially “administrative arguments” (Hood and Jackson 1991), then students of public administration and public management are obliged to make certain those arguments are warrantable (Barzelay 1999; Barzelay 2001). In that regard, we are design scientists as Herbert Simon defined that field (Simon 1981). In doing our job, however, we must remember that in the design sciences “intelligence” precedes both design and choice.

The central argument of this paper is that we cannot – and should not – continue to rely on the assumed relationship between accountability and performance that underlies much of the NPM reform agenda. This position is not based on the contention that the assumption is false, but rather that **it is unarticulated and untested**. We have not engaged in the intelligence function of our job. Worse still, the A=>P assumption is deeply embedded in dominant mindset of those who should be most skeptical of it and related premises. Our misguided preoccupation with management as the heart and soul of modern governance is not only blinding us to such basic questions, but is also binding us to theories and models that continue to send us down the wrong path.

By applying the logic of the social mechanism approach, we have started the process of articulating the “theory” that lies beneath the A=>P relationship. What we uncovered, however, is an urgent need to think more clearly about the concepts and constructs that comprise our folk

wisdom about both accountability and performance. Shifting our focus to the act of account giving resulted in a search for what it meant to be accountable – something that most of us regarded as a “self-evident truth”. What we found was a complex phenomenon that has been subject to examination by philosophers, sociologists, social psychologists, and some political scientists for several decades. Turning to performance, we found that there is more than one “brass ring” reformers are grabbing for, and each is as conceptually complex and elusive as the idea of accountability.

Most significantly, we found nothing in the existing literature on either topic that would provide a logical (let alone a theoretical or empirical) link between account giving and performance (outside the performative nature of account giving itself). What emerges, instead, is some insight in the “accountability paradox” and the awareness that we need to broaden our perspective if we are to find the “M” factor(s) that might link account giving and performance. If such links exist (and that remains an open empirical question), then they are probably exogenous to the relationship itself. At this point the key seems to lie in the context of expectations and trustworthiness (among other possible factors), and the next logical step would be an inventory of potential “M” factors with the various contextual frames. That done, we can undertake an “elaboration analysis” that will provide us with at least the logical foundations (i.e., propositions) for a testable argument about the relationship.

Unfortunately, we academics lack the capacity to call for a moratorium on bad policies. If we possessed such power, most of the current NPM agenda would be placed “on hold”.

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