

# Blameworthiness, Trustworthiness, and the Second-Personal Standpoint: Foundations for an Ethical Theory of Accountability

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Abstract: In this paper I make the case for a theory of accountability. Moreover, I will make the case for an \*ethical theory\* of accountability, one that centers our subject in human relationships rather than mechanisms and institutions. The foundation for this effort involves adapting a “second-personal standpoint” elaborated by moral theorist Stephen Darwall, with specific attention to the role of blameworthiness and trustworthiness in establishing an aspirational standard that informs efforts to enhance accountable governance. I contend that efforts to improve or enhance the quality (and integrity) of governance arrangements are driven by a collective ambition to achieve moral accountability in the Darwallian sense.

## Introduction

In this paper I make the case for a theory of accountability. Moreover, I will make the case for an \*ethical theory\* of accountability, one that centers our subject in human relationships rather than mechanisms and institutions.

Much of the current work on accountability is "framed" but not theorized. That is, we approach this very basic relationship -- a relationship that is central to all forms of governance -- as if it were a mere factor within some more generalizable social or institutional setting. The result is that we treat accountability as either form or function, or both; but rarely do we perceive it as the setting within which governance emerges and unfolds. To assume that perspective requires an ontological shift -- a movement of the Archimedean Point that allows us to understand and appreciate the foundational nature of accountability in the range of governance activities.

To understand what such a movement would involve, we can view the current theoretical stances of accountability studies from two views, the analytic and the normative. The analytic is reflected in the considerable portion of accountability-related literature focused on principal-agent (P-A) models. Although treated in various ways, this perspective assumes that the basic problematic that drives and shapes accountability is the difficulty had by one individual attempting to have another individual act in accordance with her wishes. Suited to the dominant mindset of methodological individualism, the P-A position is less a theory of accountability than it is a grand insoluble puzzle in which accountability emerges in different forms as possible solutions that seem to always fall short of the mark or make matters more complicated.

In contrast, normative views approach accountability as a set of preferential solutions to be applied to a range of aspirational problems (e.g., justice, democracy, improved performance, ethicality). This is the literature of accountability-as-reform and good governance that begins with the assumption that we know the ends that accountability can and ought to serve (thus its normative-ness), and what remains to be done (in any useful theory of accountability) is to develop and adopt the right design to achieve those ends. These alternative views have proven fruitful to those who apply them, and assuming each as an Archimedean Point upon which to leverage our studies has enriched what we know about accountability. But neither the analytic nor the normative framing is capable of (or for that matter, seem interested in) developing a theory of accountability, for neither puts the relational nature of account-giving at the pivot position.

The case for a distinct third perspective that does feature the relational nature of accountability can be drawn from the fields of philosophy, social theory and moral

theory. In each of those fields there has been increasing attention paid to varying “standpoints” assumed by those who study human behavior. The mainstream distinction in those fields has typically been articulated as between first-personal and third-personal stances. The first-personal stance puts the individual view as primary, very much in accord with the analytic perspective used in accountability studies. A third-personal stance shifts perspective from the individual to the objective, non-contingent and universal, generating a “view from nowhere in particular” (Nagel 1985)– and thus one more conducive to the normative perspective assumed by many students of accountability.

An obvious implied middle stance – the second-personal – has figured into the approaches of some major writers whose has challenged mainstream thinking in different arenas. Martin Buber’s “I-Thou” has had an obvious impact on a range of philosophical subjects, and both George Mead and Jürgen Habermas have brought versions of the second-personal perspective into social theory. Empirically, the study of ethnomethodology can be regarded as a explicit attempt to put second-person relationships (relating to “accountable others”) at the center of sociological research (see Garfinkel 1967, 1996; Rawls & David 2005). A case can also be made for including the work of Mary Parker Follett (see Kariel 1955) and Chester Barnard (see Dubnick & Justice, forthcoming; *cf* Mitchell & Scott 1985, 1989) in the tradition of the second-person approach.

For present purposes, it is the work of moral theorists such as Stephen Darwall that most concerns us because it addresses accountability from the second-personal stance in a theoretically fruitful way. Darwall's work provides the foundation for the argument presented in the rest of this paper, but at this juncture I want to emphasize the distinction he makes among first, second and third-person standpoints. In moral theory (the primary focus of his major work), those who seek insights at the level of the individual actor assume a first-person stance and the choices she makes based on an assumed degree of self-reflecting rationality and reasoning. As noted, our "analytic" perspective is an ideal match for this stance. In stark contrast is the third-person standpoint that assumes the centrality of a collective value about how one ought to live and behave -- a stance compatible with the normative perspective on accountability.

The second-person standpoint regards the reasons and rationality for individual actions to be emergent properties of the relationships that form the basis for choices and actions. The insights Darwall generates from developing this perspective are radically transforming moral theory, and (most interesting for our purposes) he is doing so by elevating the concept of moral accountability within his theoretical frame. As noted below, that is in itself a major reason for paying attention to Darwall and his colleagues. But the importance of accountability in his scheme depends first and foremost on that major shift of the Archimedean

Point to the second-person standpoint. Contentiously stated, I argue that only from that stance can a true theory of accountability be established.

### **Reasserting the Need for an Ethical Theory of Accountability**

Although I will rely on Darwall's *moral* theory as a foundation for the current project, my objective is the further development of an ethical theory of accountability initiated in earlier works (Dubnick 1996, 1998) when it became evident that existing approaches to accountability were both conceptually weak and lacking any ties to useful theoretical frames. In those papers<sup>1</sup> I pushed the claim that our growing realization of the salience of accountable relationships in governance required both conceptual clarity (1998) and a theory that elaborated and explained the role and emergence of accountability as a social phenomenon (1996). Specifically, I saw the need for an "ethical theory" of accountability.

The foundations of my call for an ethical theory of accountability is found in the basic (and empirically verifiable) observation that decision makers (in general, and in the public sector especially) are subject to multiple, diverse and often conflicting expectations (hereafter MDCE; see Romzek & Dubnick 1987; Dubnick and Romzek 1993). This condition, Romzek and I contended, is the driving force behind the need for some "mechanisms" to deal with this basic problematic condition, and we treated accountability (in a generic sense) as a major approach in the creation and application of those mechanisms.

Much of the work that followed the dealing-with-expectations logic established in those early papers focused on elaborations and extensions of the basic framework.<sup>2</sup> In that sense, the multiple expectations approach and its variations proved popular and valuable as a heuristic framework, but generated little in the way of a theoretically significant understanding of the core phenomenon it addressed, i.e., accountability.

Of course, our work on accountability was only one among several emerging during the period of the 1980s and 1990s when the subject began to take on a political and rhetorical prominence. Among students of government and governance, Day and Klein (1987) and Mark Bovens (1998, 2007, 2010) established the groundwork for distinct but somewhat similar approaches to the accountable governance. At the same time, social psychologists (especially Tetlock 1983, 1983a, 1989; also Lerner and Tetlock 1999) developed research agendas that featured accountability-relevant behavior. In sociology, scholarly

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<sup>1</sup> Both papers were written for the 1996 World Ethics Conference held in Brisbane, and one was published two years later.

<sup>2</sup> For an effort to apply it as a general framework for public administration, see Dubnick & Romzek 1991; see Kearns (1994, 1996) for a brilliant adaptation of the scheme to strategic management in the nonprofit sector; also see Romzek & Dubnick 1994, Radin & Romzek 1994; Romzek & Ingraham 2000,

work related to accountability remained central to ethnomethodology as well as those who extended the study of excuse-making and other forms of interpersonal relationships and self-presentation (e.g., Garfinkel 1967, 1996; Scott and Lyman 1968; Suchman 1995).

What was lacking in most of these efforts among social scientists, however, was an agenda focused on the ethical nature of account-giving behavior that occurs within governance arrangements. *The decision to act accountably under MDCE conditions is, by its very nature, an ethical decision – that is, a decision to be made in the face of dilemmas generated by MDCE that is supportable by reasoning and reasons reflecting the need to satisfy credible demands for justification.*<sup>3</sup> In that regard, the decision to act accountably is *not a moral decision* per se involving what is determined to be the “right” or “good” thing to do, but rather a decision among more practical and pragmatic alternatives that might reflect varying degrees of what is perceived to be appropriateness, effectiveness, costliness, etc. Thus, an ethical theory would attempt to establish a framework within which we can analyze and explain accountability in terms of the factors (e.g., reasoning, mechanisms) that give those decisions shape.

In those early papers I made two different attempts to at developing an ethical theory. In the first (see Dubnick 1996) I focused on the concept of blame, which seemed closely associated with the idea of being held to account. Implied in the idea of being accountable were two ideas: that of being blamable for an act or error already committed (what Frederickson and I have more recently termed “post-factum” accountability; see Dubnick & Frederickson 2011) and that of being blameworthy for possible errors (“pre-factum”). To be deemed blameworthy was to be put in the situation of being an accountable individual for errors not yet committed – someone constantly exposed to an ethical dilemma under even the mildest of MDCE conditions. Pursuing that argument, I offered a framework outlining four different “blame cultures” (see Figure 1), each establishing a context within which an distinct ethics of accountability would emerge (see Dubnick 2003).

***Assumed responsibility for harm done***

	High	Low
<b><i>Evidence of causal contribution</i></b>	High <b>I [Legalistic]</b>	Low <b>III [Stigma]</b>
	Low <b>II [Giri]</b>	<b>IV [Prejudicial]</b>

**FIGURE 1: TYPES OF BLAME CULTURES (Dubnick1996)**

<sup>3</sup> This approach follows the notion of ethics developed by Rawls (1951): “Aim of ethics is the formulation of justifiable principles which may be used in cases wherein there are conflicting interests to determine which one of them should be given preference” (186-187).

As an alternative to the blame cultures approach, I turned to the work of Robert Nozick who saw ethical decisions as the product of moral “pushes” and “pulls.” “The tasks of ethical theory,” posited Nozick, “are to demarcate the both the moral push and the moral pull.

Ethical theory must show and explain why and how the value of a person gives rise to determinate conditions, to moral constraints upon the behavior of others; ethical theory must also show and explain why and how a person whose life befits his own value will (thereby) be led to behave toward others in specified ways, why and how a person is better off behaving morally toward others-in accordance with their moral pull. (p. 401)

Putting aside the normative aspect of Nozick's scheme (i.e., “why and how a person is better off...”), the posited distinction between moral pushes and pulls proved analytically useful in drawing conceptual distinctions among forms of accountability (see Figure 2), and therefore helpful in initiating the development of a different ethical theory approach to accountability.

	<i>Legal Setting</i>	<i>Organizational Setting</i>	<i>Professional Setting</i>	<i>Political Setting</i>
<i>Moral pulls</i>	Liability	Answerability	Responsibility	Responsiveness
<i>Moral pushes</i>	Obligation	Obedience	Fidelity	Amenability

FIGURE 2: TYPES OF ACCOUNTABILITY BY SETTINGS (Dubnick 1998)

Thus, assuming MDCE conditions, the framework would posit that over time, the type of accountability most likely to emerge (or to be effective) would be a function of the setting and the extent to which the actor has internalized her commitment to a relevant set of expectations. In their idealized form, the settings are distinct enough to determine the particular account-giving mechanisms that will be highlighted, while each makes different demands on account-giving depending on the strength of the internalized (moral) commitment (push). It also implies that accountability mechanisms appropriate under some settings and commitment levels will not work in others. For example, liability is not likely to work in a pure organizational or professional setting unless the moral push factors are low and/or those settings are altered to take on the characteristics of a legal (juridified) system. Similarly, an organization in which relationships have become politicized will be more conducive mechanisms stressing either responsiveness or amenability (to political pressures and persuasion).

Despite these initial efforts, the idea of developing an ethical theory of accountability stalled for want of a more substantive body of work within which to nest and nurture the project. For an ethical theory to work requires a broader conception of accountability as a moral setting. The frameworks in Figures 1 and

2 assume the existence of such a setting, but the nature of that broader scheme was not clear at the time those papers were written. As it happens, a relevant body of work was emerging within moral philosophy that helps move that project forward.

### **Darwallian Moral Accountability**

In philosophy, two radically different schools of thought have addressed (and at times embraced) accountability as a major factor in their views of social development and interaction. Among post-structuralists (and postmodernists), accountability plays a role in the work of Lévinas, Derrida, Butler and others who regard relationships with the Other as a defining and driving force in the development of human subjectivity and self-identity.<sup>4</sup> Social contract and contractualist theorists (see especially the work of Rawls and Scanlon),<sup>5</sup> in contrast, put accountable relationships ("what we owe each other") at the center of their analytic scheme.

The work of Stephen Darwall (especially 2006), while more closely associated with the Rawlsian-Scanlonian school, represents a somewhat of a convergence of the two philosophical threads -- and the Archimedean Point<sup>6</sup> for that convergence is accountability. His *second-personal standpoint*, I will argue, provides the theoretical nest within which an ethical theory of accountability can be developed.

As a moral philosopher, Darwall began his inquiries in the 1970s by exploring the role "reasons" play in our day-to-day interactions and decisions. His focus on the empirical issue (avoiding the question of what role reasons *ought* to play) is reflected in his view of how second-personal standpoint (hereafter SPS) should be perceived:

As I see it, the second-person standpoint is a foundational idea.... I don't know that it gives us special insight on specific normative moral issues, although it does suggest that we need also to take account of how actual participants might work out moral issues between them through second-personal interaction and reasoning. (Darwall & Dali'Agnol 2006)

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<sup>4</sup> See Butler 2005, Chalier 2002 and Raffoul 2010 for examples of treatment of accountability from "continental" perspectives.

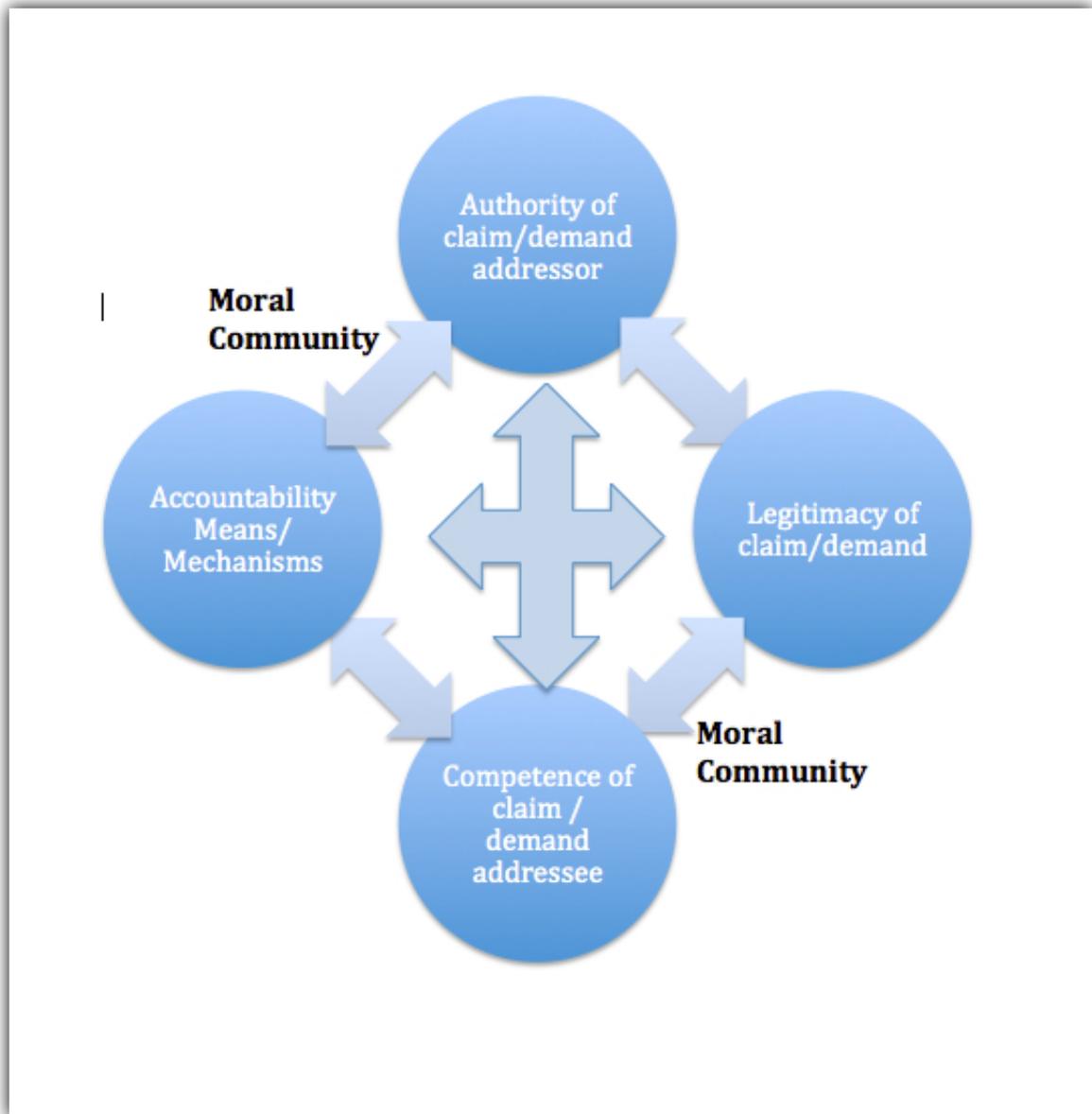
<sup>5</sup> Rawls does not directly address issues of accountability, but his work is easily adapted to the topic (see Lehman 1995). For Scanlon's approaches, see 1998 and 2008.

<sup>6</sup> To avoid confusion, the Archimedean Point referenced here is analytic rather than moral. There are moral philosophers who use the phrase to designate that "ideal" moral position "from which a rational individual may exert the force need to govern the moral realm..." (Gauthier, 1987, chapter VIII; in contrast, see Williams 1985, chapter 2). For my purposes, the Point represents an epistemological position -- an approach most effectively used by Arendt in her analysis of *The Human Condition* (1958, pp. 257ff).

What SPS does is *relocate* our interest in moral and ethical behavior to the level of interpersonal relationships among individuals. While not denying the importance of either first-person reflectivity, belief and commitments, or the value of a third-personal "view from nowhere" (or behind a "veil of ignorance"), he positions moral obligations and practical ethicality within the second-personal relationships between rational human agents -- relationships embedded in the accountability of each actor.

According to Darwall, morality and ethical considerations begin at that moment when one agent (as a rational actor) relates to another agent through the establishment of a claim or demand. The nature of that claim or demand can be explicit (as in contracts or the law in general) or implicit (as in the general norms and expectations of appropriate behavior within a community), and it can be addressed to any form of rational agent, from other individual agents (e.g., a sibling) or groups of agents (e.g., all public officials) or even to oneself (e.g., in the role of citizen). Darwall's main point is that it is at that juncture of addressing a claim that ethical considerations and moral obligations of all sorts kicks in -- and it is at that very juncture that accountability comes into play.

For Darwall, there are four interconnected and "irreducible" conditions that define the SPS relationship: authority, legitimacy, competence and accountability. Each condition, Darwall argues, implies the others, thus forming an impenetrable logic for the second-personal view (see Figure 3).



*Figure 3 Darwall's Moral Accountability Model*

The SPS requires the existence of some degree of authority within the relationship -- that is, someone (or some ones) within the relationship must be perceived as being in a position to make a demand or claim on the other(s) involved. This implies the need for some status relation as well, whether it is hierarchical, familial, social or otherwise.

But authority alone is insufficient, and there needs to be some degree of legitimacy attached to the authoritative claim or demand. Ideally, the individual making the claim (the addressor) must regard the demand as legitimate, as must the addressee. That is, the claim must be "reasonable" in the sense of being

backed by what are perceived to be right or appropriate reasons. The measure of legitimacy under SPS is not based on the authoritative assertion of some declared moral (categorical) imperative or reference to some beneficial consequences or outcomes, but rather on the reactions ("reactive attitudes": see Strawson 1962) the claim generates within the ongoing relationship.

Central to the legitimacy of authoritative claim making is the requirement (or assumption) that the addressee is competent to respond -- that is, is at least able to be responsible and/or thus held to account. This perceived competency is part of the relationship itself -- that is, it must to some extent be shared by those involved. This implies the existence of a *moral community* (or moral order) of which both claim addressor and addressee are members.

And it also implies the last of the conditions: accountability. Competency relates to the capacity and capability of the addressee to be responsible and otherwise held to account. She is to be regarded as account-able, just as she holds the addressor to account for being reasonable in the assertion of the claim or demand. Which brings us back (full circle) to the requirement of authoritativeness in the relationship.

This brief and somewhat superficial description of Darwall's "foundational idea" does not do justice to his elaborate presentation, nor to the impact his work is having in the field of moral philosophy as he extends his Kantianism by drawing explicitly from the work of the Scottish Enlightenment (especially David Hume and Adam Smith), contractualists (such as Scanlon) and implicitly from Lévinas and others in the Continental tradition.

Moreover, I have presented Darwall's SPS in a way that blurs the line between "ethical" and "moral" accountability -- a distinction he would emphasize rather than obfuscate. Darwall, after all is said and done, is a *moral theorist*, and his objective is to establish a "foundation" for understanding of that "distinctive" (or what Barnard Williams (1985, chapter 10) famously called "peculiar") institution, morality. He defines morality as those "norms that any responsible agent can warrantably [sic] be held to (by himself and others) as one mutually accountable agent among others" (2013, p.7). For Darwall, to be accountable under his SPS logic is to be *morally* accountable, a situation he describes as being accountable for the "right reasons" reflecting the norms and values of the moral community within which one lives. All other forms of accountability are that in name only or of lesser form, and while they might resemble moral accountability in some respects, Darwall would regard them as mere pretenses to the "real" thing.

Despite that narrow perspective on accountability, it is clear that Darwall's SPS provides a firm grounding for a workable ethical theory of accountability that can

be applied in other areas involving authoritative relationships. Darwall notes this to be the case as he prepared to apply the SPS perspective to law:

...nothing I have said about the four interconnected, irreducible second-personal notions... ties them exclusively to morality. As I see it, the root idea here is of second-personal normative reasons, which reasons always presuppose authoritative claims and demands, hence authority, along with accountability. As I analyze them, second-personal reasons are grounded in genuine, that is *de jure*, authority of any kind. (2013, p. 171)

While our understanding of other accountability-base venues of authority relationships that can benefit from a *heuristic* application of Darwall's SPS scheme, there is a much richer theoretical vein to be mined in his approach.

### **Adapting Darwall to Accountable Governance**

If it is to prove useful in the study of accountable governance and the role that accountability plays in society in general, a theory of accountability must provide a reasonable basis for describing and explaining why and how account-giving emerges within the wide range of social relationships with which it is associated. In this section I will make the case for an ethical theory of accountability derived Darwall's SPS theory of moral accountability.

To do so, I return to the assumption that the major problems addressed by accountability involve situations characterized by MDCE conditions -- that is, the existence of multiple, diverse and (often) conflicting expectations within a given social setting. Because they reflect diverse expectations, such conditions are often (if not inherently) related to alternative values, thereby rendering any choice among them an *ethical* choice -- that is, in the classical sense of ethics, a choice among different ways of living (Williams 1985, chapter 1; *cf* Rawls 1955). In making such choices, decision makers can rely on any number of means and mechanisms, some informal and personal (i.e., reflecting one's preferences and "tastes"), others formalized (e.g., in law) or derived from authoritative sources (e.g., the word of God), and still others that occupy the vast range of means and mechanisms between the two imagined extremes. It is the social nature of ethical choice making -- the fact that in almost all conceivable situations it involves social relationships wherein one might be expected to give an account of (justification for) one's choice -- that makes the SPS perspective so appropriate for an ethical theory of accountability.

What limits the applicability of Darwall's SPS approach is its Kantian focus on *moral* obligations and *moral* accountability. He rejects the Humean idea that moral obligations are contingent and ultimately rooted in sympathetic sentiments. Rather, he assumes the Kantian view that moral obligations are tied to our

common ability to reason and reflect a “kind of universalizing authoritative ambition” to fulfill what we reason to be right (Smith & Darwall 2008, p. 67). The significance of Darwall's project with the community of moral theorists is that through the SPS approach he has established a credible case for moral normativity that does not rely on the assumptions of moral realism or some form of moral intuitionism, while at the same time maintaining the imperative nature of the ***moral order generated from within his circle of the four "interdefinable" factors*** (authority-legitimacy-competence-accountability).<sup>7</sup> In his moral community, those factors are so tightly connected that the SPS logic seems impenetrable as a moral theory.

For present purposes, however, that impenetrability poses both an opportunity and a challenge. The “opportunity” is discussed in the next section where I posit Darwall’s model of moral accountability as an aspirational “driver” in the search for quality governance. In this section, however, I highlight two factors in Darwall’s model that allow us to apply it to the “less than moral” world of real governance.

The key to unlocking the logic (and unleashing the “ethical theory” power) of Darwall's SPS scheme is inherent in the four-factor arrangement. The "key" involves two implied conditions that I will label as the "-worthiness" factors: *blameworthiness* and *trustworthiness*.

### *On blameworthiness*

Of these two factors, it is blameworthiness that plays a prominent role in most moral theories, and it emerges mostly in association with the debates centered on the concept of responsibility and free will. Without launching into an elaborate review of those exchanges, I want to highlight the fact that the concept of blame is pervasive and has drawn considerable scholarly attention in its own right in recent years (Sher 2007; Scanlon 2008, Coates & Tognazzinni 2013). Simply put, blame is most often treated as an act taken in response to a moral wrong, and an individual agent is regarded as blamable or blameworthy to the extent she commits a moral wrong (or, less stringently stated, acts in a morally irresponsible way) without excuse (or at least without credible or acceptable excuses). From this view, the condition of blameworthiness relates to being held in suspicion of being blameworthy for a moral wrong that has been committed.

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<sup>7</sup> This position proved to be a point of contention in the initial presentation of this paper. The “moral order” established in the Darwallian model (at least as I am applying it) confines the morality to the community within which it emerges, which can result in the rather disturbing example of viewing some horrendous regime (Hitler’s Germany) as a moral community with a moral order. Such an example proved challenging to the audience, but on reflection I would contend that the model and example holds, and that the analysis that results leads one to the controversial position that Hannah Arendt assumed in her *Eichmann in Jerusalem* (1963).

There is another (and for our purposes, more relevant) view of blameworthiness that is given less consideration in moral theories, although it is often implied. In schema such as Darwall's SPS that are concerned with establishing the existence of moral obligations *pre factum* (i.e., before an instance of moral wrongdoing), blameworthiness is an appropriate characterization for the agent who is subject to being held morally accountable should some wrongdoing occur. Because of its location within a social relationship, that *pre factum* characterization of an individual is more than a mere descriptor; rather, it has implications for the interactions that take place. Placed within Darwall's SPS framing, perceived *pre factum* blameworthiness is a reflection of responsibility, and can be applied to both the authority agent (who is to be held responsible for making the claim) and the individual subjected to the claim. One can argue that the legitimacy of any claim or demand rests, in part, on the assumed blameworthiness of the authority asserting the claim, just as being blameworthy (in the *pre factum* sense) is an important aspect of determining the competency of those being held to account.

Consider a situation unfolding as this paper is being written: the pending decision facing US President Obama regarding a military response to the alleged use of chemical weapons by the Syrian government in its fight with rebel forces. The MDCE condition clearly applies to this case regarding all aspects of the pending decision – not merely *whether* to attack, but *when* and *how*. These decisions are taking place within a complex setting of accountable governance that can be framed by Darwall's four factor SPS model, with the Obama White House situated as the authoritative claimant and the armed forces of the US as the likely addressee. As Obama has explicitly acknowledged, on a strictly formal (legal) level he has the authority to order the military to carry out his orders, and there is little doubt that the military is competent to do so and would likely treat those orders as legitimate. But the relationships among those factors occur within a "moral" (in this instance, clearly more political than moral) setting that qualifies both the authority of the President and the legitimacy of his claim with *pre factum* blameworthiness. What the President faces is not merely a political decision, but an ethical one in the sense of having to deal with the setting of accountable relationships within which he is located – a setting that establishes his blameworthiness, thus giving pause and altering the dynamics of the four-factor relationship.

### *On trustworthiness*

Surprisingly moral theorists have said less about trustworthiness and its role in moral obligation. Nevertheless, trust and trustworthiness has been increasingly important in the work of social theorists,<sup>8</sup> especially those whose work focused

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<sup>8</sup> See the work of Russell Hardin, especially 2002, 2004; also Fukuyama 1995; Mansbridge 1999; Levi & Stoker 2000; Williams (M) 2001

on relationships. For Darwall's SPS, however, concern for trust and trustworthiness seems inescapable, although it is rarely (if ever) explicitly addressed in his work. Rather, Darwall implies the concept of trust in terms of the "respect" that is assumed to characterize agential relationships within SPS.

For Darwall (see 1977), there are two kinds of respect that are at the heart of SPS relationships: appraisal respect, which focuses on assessments of an individual's behavior, service reputation, overt character traits, etc. -- a respect that has to be earned and maintained; and recognition respect, which involves a disposition to defer to an individual based on some fact about her, e.g. who she is (a devoted sibling) or her status (respect the uniform!). Both forms of respect imply trustworthiness, one based on merit and the other on some fact about the individual.

In Darwall's SPS scheme, respect-based trustworthiness is strongly implied for both the addressor making the authoritative claim (whose claim is regarded as legitimate -- that is, coming from a trusted source) and in the assumed competency of the individual being held responsible for fulfilling the claimed moral obligation.

Another way of looking at the role of trustworthiness in Darwall's SPS is to acknowledge that it is closely related -- perhaps even a necessary complement to -- *pre factum* blameworthiness. Being blameworthy assumes one is regarded (respected as) trustworthy.

The complex nature of trustworthiness in the SPS model is evident in the case of President Obama's pending decision on responding to the Syrian use of chemical weapons. Viewed strictly as a legal setting, presidential authority and the legitimacy of his orders are clear. But governance takes place with a setting of accountability relationships, thus bring *pre factum* trustworthiness into play -- both in terms of the recognition respect for the office of the US President and appraisal respect for how his orders are perceived.

An important feature of these -worthiness factors is that while they are inherent parts of the closed, interconnected SPS relationships that Darwall relies on to make his case for moral accountability. In that sense, both blameworthiness and trustworthiness are *internalized* into the relationship. At the same time, each is subject to variability from both internal and external forces. That variability opens the SPS relationships -- and therein is found the key that opens the door to creating an SPS-based ethical theory of accountability.

## Accountability as *primum mobile*

At this juncture, let's return to the rationale for developing an ethical theory of accountability, as well as one of the primary insights it provides. The case for such a theory assumes a commitment to the premise that what drives efforts to bring about relationships that are accountable is a social desire to achieve some moral status in the eyes of others. It is a premise with a pedigree tracing back to the Scottish Enlightenment. "A moral being is an accountable being," argued Adam Smith in 1759, in what can now be regarded as the first explicit effort to develop an accountability-centered view of social life.

An accountable being, as the word expresses, is a being that must give an account of its actions to some other, and that consequently must regulate them according to the good-liking of this other. Man is accountable to God and his fellow-creatures. But though he is, no doubt, principally accountable to God; in the order of time, he must necessarily conceive himself as accountable to his fellow-creatures, before he can form any idea of the Deity. (1959, iii)

In fact, most of Smith's *Theory of Moral Sentiments* can be read as an attempt to describe and explain our disposition to seek moral accommodations in the face of the inherent challenges and ethical dilemmas of social interactions. In that respect, it is also a particular expression of Nozick's view that ethical theories are developed in order to describe and explain how we deal with the constant pressures of moral pushes and pulls.

This Smithian/Nozickian perspective holds that an ethical theory will reflect the ongoing effort (challenge?, struggle?) to achieve a moral position in light of MDCE conditions, and that leads to the major assertion that drives this approach, i.e., that ***social, political, administrative and related actions and reforms initiated in order to establish some form or degree of accountability can be regarded as collective efforts to (re)create the conditions of moral accountability inherent in Darwall's SPS model.*** The true promise of efforts to achieve accountability is not, as popular rhetoric would have them, justice, democracy, performative efficiency, etc.; rather reform agendas and related efforts to enhance accountability are ultimately *ethical* efforts to achieve *moral* accountability.

In this sense Darwall's scheme stands as the aspirational reference point for reforms -- an "ideal type" that assumes the role of the Holy Grail for those committed to bringing about change in governance arrangements and other relevant contexts. To emphasize a quote noted earlier, Darwall posits models of moral accountability as a "universalizing authoritative ambition." More specifically, the ethical theory of accountability offers an explanation of such reforms based on the idea that they involved measures and strategies designed to emulate the conditions that are unique to fostering that ideal type *moral* accountability. By

implication, it is that idealized moral accountability that underpins our assessment of those reform agendas.

That said, such effort is basically a fool's errand, for the problem reformers face is that there are few (if any) circumstances that can meet the somewhat stringent requirements of Darwall's closed model. The conditions require first and foremost the existence of a moral community that is almost monasterial in both form and function -- that is, where the four major components of the scheme (authority, legitimacy, competence and accountability) are firmly established and isolated in order to minimize the possibility of disturbances from outside sources.

Ironically, perhaps the best example to support this assertion is often regarded as the most morally challenged institution in our society – the military. I say “morally challenged” because the activities it is designed to carry out generate major moral issues, And yet, in its day-to-day operations it seems to fit well into Darwall's SPS model -- and intentionally so. In its idealized formulations, the structure and operations of the typical military organization closely resembles that of a closed monastic order (a moral community), with those in command having the authority to address legitimate demands to those addressees in subordinate positions. As for accountability mechanisms, they are many and for the most part explicitly stated and put to use regularly through standard procedures and protocols as well as a military justice system that reaches down to the level of minor infractions. Internal cohesion and discipline, as well as constant vigilance against outside intrusions are well-established characteristics. But as the recent controversy over sexual assaults in the US military demonstrates, efforts to operate as a distinct moral community isolated from the rest of society has not met with much success. In fact, it is unlikely that they ever came close to emulating or achieving moral accountability – but it has not been for want of trying.

Kaufman's classic study of the US Forest Service (1967) indicates a similar effort to create a moral accountability regime (following closely the military model). Kaufman observed that the Service seemed highly successful in such efforts at the time of his study, but history has not been kind to the paramilitary approach to managing the widely dispersed corps of Forest Rangers, especially as the emergence of environmental and related issues undermined the agency's long-standing consensus. When invited back by the USFS decades later to revisit and revise his study, he quickly determined that despite outward appearances, the organization has been radically transformed, thus making mere revisions all but impossible. He turned down the opportunity.

On a more general level, there are a number of institutions that are intentionally and explicitly designed to meet the kind of extreme monasterial conditions implied in the Darwallian moral accountability model. Asylums and penitentiaries

come under the scope of what Erving Goffman (1968) famously termed “total institutions.”

A total institution may be defined as a place of residence and work where a large number of like-situated individuals cut off from the wider society for an appreciable period of time together lead an enclosed formally administered round of life (p. 11).

This descriptive definition does not hint at the functions served by these entities, but the concept has been applied to a wide range of contexts where priority is given the isolating inmates for the protection of society or in order to impose some retributive social sanction on individuals. Whatever its purpose, however, the internal operations of many total institutions reflects the desire to create conditions that minimize external distractions and maximize the potency of legitimate authoritative (i.e., thereby moral in the Darwallian sense) claims and demands within the system. This a point highlighted by John Dilulio, Jr. in his critical assessment (1988) of efforts to privatize prisons:

In my judgment, to remain legitimate and morally significant, the authority to govern behind bars, to deprive citizens of their liberty, to coerce (and even kill) them, must remain in the hands of government authorities. Regardless of which penological theory is in vogue, the message that "those who abuse liberty shall live without it" is the philosophical brick and mortar of every correctional facility. That message ought to be conveyed by the offended community of law-abiding citizens, through its public agents, to the incarcerated individual. The administration of prisons and jails involves the legally sanctioned exercise of coercion by some citizens over others. This coercion is exercised in the name of the offended public. The badge of the arresting policeman, the robes of the judge, and the state patch on the uniform of the corrections officer are symbols of the inherently public nature of crime and punishment. (p. 79)

For Dilulio, in this critique as well as in his more detailed study of prison management (1990), the three objectives (and measures) of success in these organizations are found in the right mixture of “order, amenities and service” within the totalized institution. And, as is the case with the military and the Forest Service, he finds that that prisons rarely live up to those “moral” standards. He regarded some, such as the federal system of prisons at the time of his analysis, as exceptional in their efforts, and typically found most prisons under public management to be effective in living up to that criteria. But prisons, like other total institutions, do not operate in an expectations vacuum, and the ideal reflected in his approach has been subjected to all sorts of changes and adjustments focused on “improving” the penal systems that have become so significant (in terms of the size of the incarcerated population as well as cost) in the US.

Viewed outside the frame of the ethical theory of accountability, the lesson drawn from the these cases is that efforts to create and sustain an effective (moral)

accountability regime inevitably and invariably fail overtime, and that maintaining the integrity of such systems requires rejuvenation of some sort – whether it be called reorganization, reengineering, managerial change or administrative reform. Within the framing of the ethical theory, however, we see that what was inevitable and invariable was not failure per se but adaptation as these organizations adjust to the reality, and that efforts to create the morally accountable regime are, for all intents and purposes, practically impossible.

Under the ethical theory frame, the effort to deal with moral accountability is the *primum mobile* for reform, and only secondarily related to the desire to achieve objectives such as efficiency in performance, transparency in operations, openness in decision-making, etc. From this perspective, those stand as derivative objectives, sometimes elevated to higher moral status in the politics and rhetoric of reform. Seen in this light, the centrality of calls for efficient, business-emulating reforms emerging out of the Progressive Era were not merely some technician's wish; rather efficiency took on the status of a moral good to be pursued through political movements and legislative action (see for example, Hays 1968, Waldo 1948; also see Stivers 2000). The same can be said for the contemporary obsessions with transparency, performance measurement and similar manifestations of accountability mechanisms. Scratch the rhetorical surface and you will find the assumption that such rationalizations are perceived to be the means to the higher (unattainable) ends.

This approach and perspective on accountability is admittedly a blunt assertion likely to raise eyebrows and draw critical comments. For example, some will find the status given moral accountability to lack credibility and an example of the worse kind of teleological thinking. This would be a misunderstanding of the important role played by social relationships within the SPS scheme in shaping intentionality (see Beckert 2003). Others will regard the entire ethical theory approach as an insignificant contribution to our understanding of an important topic – and that shining an ethical theory light on the subject is of little practical value. But criticism is, after all is said and done, what positing a theory is all about, and I offer this ethical theory as a means to stir contentious reactions to a contentious presentation. But there is more to the ethical theory than a different view of how we ought to approach the topic of accountability and accountable governance. In the next section I offer a brief demonstration of how the ethical theory frame can generate some interesting ideas for reframing our understanding of various forms of accountability.

### **Insights and Conjectures**

By positing the ethical theory of accountability, I have essentially been arguing that in lieu of the practical impossibility of realizing the monastic option, reformers seek to emulate the moral accountability scheme through a variety of structural designs that imitate the form and function of each of the SPS components.

Authority is situated in a manager or regulator or prosecutor, for example, and legitimacy is rooted in charters, organizational charts, rules, laws and regulations. The reproduction of competency takes many forms depending on the contexts and contingencies of the relationship. Accountability itself is dependent on the development and implementation of mechanisms facilitating answerability, the enforcement of fiduciary obligations, responsiveness to demands for performance, etc.

What an ethical theory highlights, however, is that there are two factors that are most difficult -- if not impossible -- to structurally emulate: the internalization of trustworthiness and blameworthiness. These two factors are by nature the most vulnerable to external influence (and thus variability) because they cannot be effectively contained within any structural arrangement. Moreover, it is the effort to deal with these two factors that define other (non-moral) forms of accountability (see Figure 4).

	<i>Blameworthiness</i>	
<i>Trustworthiness:</i>	<i>Externalized</i>	<i>Internalized</i>
<i>Externalized</i>	<i>Legal Accountability</i>	<i>Professional Accountability</i>
<i>Internalized</i>	<i>Organizational Accountability</i>	<b><i>Moral Accountability</i></b>

*Figure 4: Accountability and “-worthiness” factors*

Consider the case of the military discussed earlier. Those who study the American military have noted a significant change in how the armed services are dealing with the major shifts in their operating environment, with the result being its transformation from an “institution” to an “occupation.” The military, according to sociologist Charles Moskos (1977), “can be understood as an organization which maintains levels of autonomy while refracting broader societal trends.” That “autonomy” was traditionally manifest in institutional characteristics that indicated and fostered a clear distinction between military and civilian life, and those who joined its ranks were expected to live the military lifestyle from their initiation in “basic training” (which was intentionally structured to create a near-monastic experience) through to the end of their service commitment. After World War Two, however, there was a noticeable shift as careerism and professionalization replaced the more traditional approaches relying on rank and discipline. Moskos famously described it as a shift from the institutional to the occupational.

But under the ethical theory, the transformation was much more than that. From the ethical theory perspective, the shift reflected an adaptation of the military moral community to the changing realities of those “broader societal trends” which impinged upon the effort to sustain the traditional notions of military culture. Among the officer corps, moral accountability was replaced by a professional accountability regime, with the careerist mentality taking hold and forever altering not only the services but also the conduct of war (see Ricks 2012 for a critical assessment of how this has undermined the US armed forces). Among the rank-and-file personnel in general (once they emerged from the training cycles of their service) emphasis was put on “working for” (as opposed to “service in”) the military organization – a situation no different than working in any other large bureaucracy, with the sense of moral accountability reduced to rituals and symbolic gestures. In that regard, they are more subject to the organizational-bureaucratic forms of accountability that characterize other large agencies and firms.

While organizations and institutions like the military provide interesting and (relatively speaking) easy case studies for the application of this theory, we can also test its value in the more structurally amorphous context of markets. The collapse of financial markets in 2007-2008 has produced a global call for accountability in two regards. On the one hand are the calls for post factum accountability – that is, efforts to hold to account (as in prosecute and otherwise take some form of legal action against) those involved in the decisions that triggered the crisis. On the other hand have been calls for reforms that would prevent (pre factum) a repeat of the financial market collapse that generated the Great Recession. Each of those agendas, I would argue, encompasses the kind of reactions implied in the ethical theory of accountability.

After the economic crisis that followed, officials in a position to conduct the post factum account-holding certainly had (and still have) the full force of popular moral indignation behind them. What they did not have, however, is the legal capability (or, at times, competency) to make the prosecutorial case for exacting some degree of punishment for those corporate actors (or their individual agents) who engaged in the risky behavior that many agree formed at least the proximate cause of the collapse. This reflected a long-standing problem that has attracted the attention of legal and political scholars for decades who consider the difficulties of applying criminal liability in a community comprised of corporate actors (see, for example, Fisse and Braithwaite 1993).<sup>9</sup> Some of this can be attributed to the lack of evidence (e.g., a “smoking gun”), but there is also the fact that the global financial markets had operated for many years as an autonomous

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<sup>9</sup> In a thorough analysis written in 1928, Federic Lee highlighted the “inutility of the corporate entity theory in the consideration of corporate criminal liability” – a situation Radin (1932) tied to “the endless problem of corporate personality.” Also see Pickering 1968.

moral community<sup>10</sup> in which both trustworthiness and blameworthiness had been internalized (albeit imperfectly) through deregulation, incompetent (lax) oversight and the “capture” of those who might be in an authoritative position to assert claims and demands that would maintain the prudentiality of market operations. So-called market failure was in fact the failure to create the moral accountability regime implied in the widely accepted ideology of capitalism. (In this regard, even Adam Smith would have warned of the impossibility of achieving such a state.)

The second (pre factum) agenda faces its own difficulties, for in order to retain any semblance of what might seem to be a moral accountability regime in markets reformers must actually externalize both the trustworthiness and blameworthiness of corporate entities through “juridification” – that is, by establishing the conditions for corporate trust and blame within and through legalistic accountability system (Kübler 1987). The transformation of moral accountability into legal accountability highlighted in the ethical theory approach is commonplace and significant enough to demand more scholarly attention, and the efforts to reform both national and global financial markets provides a ready made case study. Calls for market actors to act more responsibly in the future makes for good sound bites, but an examination of those policies and structures being put in place to accomplish that goal – to make the corporations and their agents behave in more responsibly -- reflect the reality that policymakers and reformers have few viable options outside the threats and sanctions of law.

If you wish to create a moral community out of a market of corporate actors, you require the capacity to create moral persons out of the corporate entities that comprise that community of agents. There is nothing new about this project, for it goes to the very heart of company law and the “personhood” it grants corporate entities (Radin 1932). Personhood, of course, is a contested status among philosophers, with discussion about it dating back at least to John Locke and extending forward to the controversial work of Daniel Dennett. That discussion focuses on three types of personhood: metaphysical, moral, and legal.

Metaphysical personhood involves treating entities as if they had human characteristics, and for some it is equated with “being human” in the biological, psychological and social sense. This is the position taken by Sapontzis (1981) who holds that personhood

denotes those things which are (a) embodied; (b) animate; (c) emotive; (d) initiators of actions rather than merely reflexive, instinctual, or mechanical respondents to their environment; and (e) capable of forming ideas about the world rather than being merely things in the world. In everyday experience

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<sup>10</sup> The view of markets as moral communities – or at least venues involving moral exchanges -- is found in the classic works of modern sociology (e.g., Durkheim, Weber) and more recently in popular expressions of capitalist ideology (e.g., see Gilder 1981; also see Fukuyama 1995). For a more analytic approach, see Beckert 2006.

[metaphysical personhood] is just another name for human beings.... (pp. 607-608)

Others would loosen the biology-related (e.g., “embodied”) criteria and focus on the psychological and social dimensions. Dennett (1976), for example, posits five qualities of metaphysical personhood: rationality, intentionality, otherness (being perceived as person), ability to perceive the otherness of others, capacity to communicate, and self-consciousness. While implying the capacity to be moral, there is no moral content to metaphysical personhood.

Moral personhood is typically treated as a tautological extension of the metaphysical by focusing on the capacity to make and be subject to moral judgments. From the outset of the modern philosophical debate over personhood, however, moral standing was also attached to accountability. Locke (1689) posited his view of personhood as a “forensic” condition:

appropriating actions and their merits; and so belong only to intelligent agents capable of a law, and happiness and misery. This personality extends itself beyond the present existence to what is past, only by consciousness; whereby **it becomes concerned and accountable**, owns and imputes to itself past actions, just upon the same ground and for the same reason that it does the present. (II.28.26; emphasis added)

To be moral, a person must possess the sense of being accountable pre factum, and in more contemporary elaborations of moral personhood applied to corporations (French 1979, Manning 1984) that requires a situation quite similar to Darwall’s SPS. The morally accountable corporation engaged in market activity must have accomplished the internalization of trustworthiness and blameworthiness as it relates to others within the moral community.

Legal personhood is a matter of status or standing in law and, as such, depends on whatever provisions or contingencies are provided in law.<sup>11</sup> Much of the controversy surrounding corporate criminal liability – and corporate accountability in general – are rooted how legal personhood has been defined and enforced. But what is important for those who would attempt to reform a market involving corporate actors is that the only effective tools at their disposal are those related to legal, not moral, personhood. You can attempt to construct regulatory and accountability regimes (see Hood et al 2001 and Dubnick 2010) by law, but all you have done is create or altered the action parameters of a legal person. The formula for (re)creating a moral person remains unknown and perhaps unknowable.

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<sup>11</sup> We should take note that legal personhood issues are at the heart of a number of hotly contested debates, from abortion (at what point does the fetus achieve legal personhood and therefore the protections and rights of persons under law?), to animal rights issues, to debates over the legal standing of artificial agents that are beginning to play such a crucial role in our lives.

## **Conclusions**

My sense is that the task undertaken here is an incomplete but credible one in terms of achieving an ethical theory of accountability. Carrying it through a fuller elaboration will take some time, especially since it challenges the mainstream analytic and normative approaches that dominate the field of accountability studies.

Even more significant, however, is the challenge it poses to those who assume a negative “reactive attitude” to the idea that efforts to enhance accountability are not necessarily good or wise actions – and the fact that greater accountability might generate bad behavior (e.g., cheating on high stakes exams, corruption, etc.) or be put to effective use for authoritarian (and even genocidal) purposes.

My purpose here is not to undermine the agenda of reformers who are committed to making the world of governance better, but rather to bring a more realistic perspective to the examination of accountability and its role in governance. What I have put on the table is a potential theory that offers an alternative perspective based on an ontological shift – and it needs to be further elaborated, scrutinized, criticized, dissected and put “to the test”.

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