

More progress has been achieved in curbing absolute immunity in national systems than at the international level. A somewhat recent functional orientation has led to a number of useful restrictions in foreign immunity protection; but nations' perennial fixation on sovereign equality and mutual distrust will doubtless insure the persistence of a substantial amount of absolute immunity protection in international legal practice.

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**ACCOUNTABILITY.** A relationship in which an individual or agency is held to answer for performance that involves some delegation of authority to act. Accountability mechanisms are the means established for determining whether the delegated tasks have been performed in a satisfactory manner.

Accountability as a relationship involves one individual or agency being held to answer for performance expected by some significant "other." Although our specific concern here is with accountability as it relates to structures of governance and administration, accountability is a generic form of social relationship found in a variety of contexts. Social psychologists and sociologists regard the need of "having to account to others" as a fundamental means through which individuals adjust to social settings.

Accountability relationships in the public sector have distinct and empirically observable phenomena associated

with them. In many instances accountability is associated with democratic administration, but in reality it is as relevant to nondemocratic regimes as it is to those tied to popular rule. And although it is often treated as a secondary factor in public administration, accountability plays a crucial role in shaping and directing the day-to-day operations of government.

**Governance Problems and Accountability Issues**

Accountability relationships focus the attention of public administrators on particular sets of expectations about their performance. To understand accountability both historically and functionally, we can view it as a sequence of problems facing rulers. These include problems related to (1) delegating tasks and establishing expectations; (2) verifying the performance of those tasks; (3) maintaining the responsiveness of accountable agents; (4) assessing blame for accountable actions; (5) sorting out responsibility among many agents; (6) determining the "master," and (7) managing under conditions of multiple accountability systems.

**Problem of Delegating Tasks and Establishing Expectations**

Historically, accountability emerged out of necessity as the tasks of the ruling household became too burdensome for the ruler. Such conditions initially lead to the delegation of tasks to others, and eventually to the granting of authority and discretion to act on behalf of the ruler. With those authorizations come explicit and implicit expectations for the performance of those tasks, and it is in this regard that accountability emerges as a governmental function. Thus, accountability does not necessarily imply the existence of democracy; rather it suggests any form of governance conducted through some delegation of authority.

Once the decision is made to delegate some authority or task to another, several questions must be addressed, including: (a) What tasks should be delegated by the rulers to others? (b) To whom those tasks should be delegated? And (c) how much authority and discretion should these others be given? The answers to those questions have varied from society to society over time. The common thread running through all societies is the development of institutionalized accountability relationships that focus on what is expected of the agent who is given assigned tasks and how the agent's actions are overseen. These relationships are found in tribal societies and ancient empires, in Eastern civilizations and in the West, and in modern democratic regimes as well as totalitarian ones.

What are the measures and means for implementing accountability relationships? This general problem itself has two dimensions, one dealing with the need to verify that expectations are being met, and the other with the

desire to maintain the responsiveness of the accountable individual or agency.

**Problem of Verification**

Verification problems in accountability refer to the measures and means for ascertaining whether one's performance expectations have been met. Solutions to the problem of verification are as diverse as the types of accountability that have emerged over the centuries. Record keeping is an ancient mechanism, as are requirements that those records be submitted for review.

Historically, most of this verification effort has been directed at implementing accountability for public finances. Aristotle, for example, wrote of the need for an office "which receives and audits the accounts of other offices" who handle large sums of public money (*Politics*, VI, viii, para. 16). His comments reflect the assumption that such a verifying function was a necessary part of the design of any government that gives a public official discretion involving the expenditure of significant funds. Broader conceptions of the verification function of accountability have emerged with concern about the legality, effectiveness, and efficiency of public sector operations. As a consequence, the tasks of the modern auditor have expanded greatly to include the techniques of evaluation as well as financial accounting.

**Problem of Maintaining Responsiveness**

Verification that an official is doing what is expected is one thing, but how does one assure the official will remain responsive to the ruler in such situations? This problem represents the more difficult part of the general issue of implementing accountability, for if improperly solved it can defeat the very purposes for which accountability systems are constructed.

As noted previously, accountability relationships are established as means for carrying out the delegation of tasks and communication of expectations. The very effort to establish such a relationship implies that there is no intention of completely surrendering authority over the task. Rather, there is every indication that the ruler intends to retain ultimate control. Thus, in deferring to an accountable agent, the ruler seeks to maintain some control. Excessive control or overcontrol, however, can be stifling. Too lax control or undercontrol can lead to the abuse of authority or drift. The problem is to design and operate an accountability relationship that focuses on the maintenance of responsiveness to the ruler while allowing for the exercise of needed discretion by the accountable agent.

Here we find a wide range of approaches and mechanisms for resolving an accountability problem. Typically the solution has been found in the development of legal requirements and sanctions, as well as mechanisms of institutionalized oversight. The methods used in ancient

Athens would not seem too strange to the rulers of modern democracies. Regular reviews of how officials conducted the city-state's business were part of the public agenda, and a general review capped every magistrate's term in office. Accusations brought by auditors and citizens could lead to public trials, with punishments ranging from reprimand and impeachment to imprisonment and death.

**Problem of Blame Assessment**

Implied in the development of accountability relationships is a dilemma rooted in the possibility that the accountable individual may or may not be causally responsible for any failure in task performance or in meeting established expectations. The dilemma requires that any accountability relationship be capable of dealing with situations wherein causal responsibility for a success or failure is questionable.

The problem of blame assessment is not merely a technical one, for assessing blame is a social action and is therefore sensitive to the cultural context in which it occurs. To better understand the nature of this problem, consider the four types of settings posited in Figure 1. The settings are derived by counterposing two factors related to accountability: formal answerability and empirical blameworthiness. Formal answerability refers to whether the accountable actor can be officially called to answer for a failed action. Empirical blameworthiness refers to whether there is an established causal link between the failed action and the official who is being held "to account" for the outcome.

A Type I scenario implies a cultural setting that holds an official accountable only when he or she is found to be both formally answerable and empirically blameworthy. In such a setting the individual being held to account must hold a position where he or she is formally responsible for the action and there is empirical evidence linking the individual to the outcome of interest. In what is perhaps the most famous American example of this, U.S. President Richard Nixon was held accountable for his actions in the Watergate cover-up because he was both formally answerable for the actions of his staff and there was empirical evidence of his involvement in the cover-up. It is likely Nixon would have escaped legal sanction for the actions of his subordinates if the "smoking gun" tape recordings,

FIGURE 1. CULTURAL SETTINGS FOR ACCOUNTABILITY

		FORMAL ANSWERABILITY	
		Yes	No
EMPIRICAL BLAMEWORTHINESS	Yes	I	II
	No	III	IV

which established Nixon's empirical blameworthiness, had not been available as evidence.

Under Type II cultural conditions of accountability, it is possible for an official who is not formally answerable to be called "to account" if there is sufficient evidence (which itself may be culturally determined) that he or she helped cause the performance failure. In such a setting, while a supervisor of a governmental unit may not be explicitly answerable for corruption, poor performance, or even misbehavior by his or her subordinates, charges that the individual was lax in performing oversight duties or training subordinates can result in demands for reprimand or resignation. The widespread practice of holding military officers answerable for an event that occurred "on their watch" represents such an accountability culture. While no formal actions may be taken against the officer as a direct consequence of the event or performance evaluation, notations in a personnel file can mean that promotions or future assignments can be adversely adjusted as an indirect consequence.

Type III cultural settings promote the idea of accountability when an official is answerable even though he or she is not empirically blameworthy. A weak form of this type of accountability is found in the symbolic gestures of many American governmental and corporate leaders when they publicly assume responsibility for a failure or problem. Despite the public humiliation that might result from these mea culpa declarations, those same officials often escape major sanctions (e.g., resignation) by noting that they were not really to blame due to ignorance or the malfeasance of some subordinate. Every so often, however, one hears of a major agency head or corporate official in a similar situation submitting his or her resignation as a matter of honor or obligation. Such a story is more likely to come from Japan, where the culture expects such responses from their top managers. Thus, after a serious jetliner crash in 1985, the head of one company submitted his resignation as a matter of honor. Similarly, the head of another major Japanese firm resigned as a means of apologizing for his firm's legal wrongdoing. In neither case was the resigning official directly or indirectly linked to the episodes in question. Rather, it was a reflection of Japanese cultural commitments to both assume responsibility for the entire organization and to defend one's honor (*giri*) (Benedict, 1946, especially ch. 7).

Finally, Type IV cultural settings of accountability permit someone or some group to be held accountable despite both blamelessness and the lack of formal answerability. This is an accountability system based on scapegoating strategies: the individual or group held "to account" neither caused the outcome nor had any formal answerability for it. Such a cultural setting can be fertile ground for the kind of demonizing nationalism that leads to genocide and "ethnic cleansing." In less nationalistic soil, it can still emerge in the form of generalized bureau-

cracy bashing, where the major problems of society and government are laid at the feet of some stereotyped group of civil servants. Organizationally, blame can be assessed on "the workers" or "middle management" or some ambiguous group of outsiders. A fairly common example might be a situation where a local chief of police holds minority community leaders responsible for the police department's inability to lower community crime rates.

There is little doubt that to those nurtured in Western cultures, Type I settings are likely to constitute the ideal among the four alternatives. However, the reality is that at any point in time and place, an accountability relationship will be influenced by its cultural setting. Thus, it would be a mistake to regard the existence of even formal Type I accountability relationship as a bulwark against the inherent biases of these settings. A highly legalistic system of accountability relationships is no guarantee of protection for an innocent person who is "set up" to take the blame for a policy or program failure—especially when the society or organization is ready and willing to accept the accusation.

This was the lesson of the infamous Dreyfus Affair. The sensational events surrounding the arrest, trial, conviction, and sentencing of Captain Alfred Dreyfus in France in 1894 and his retrial in 1899 are well documented. Historians now accept the fact that the French army manufactured evidence that blamed Dreyfus for being a spy. But it is unlikely that a corrupted legal proceeding would have sufficed to convict Dreyfus. The pervasive anti-Semitism that characterized French culture at the end of the nineteenth century was conducive to laying the blame on a Jewish officer to deflect criticism from the army in an effort to bring closure to an otherwise politically sensitive administrative situation. A subsequent bill passed in 1906 restoring Dreyfus to the army and assigning him a promotion and military decorations indicated the official position of the French government that, upon reexamination, there was no evidence of empirical blameworthiness on Dreyfus's part.

Objectively, the problem for the "rulers" is to design accountability relationships so that they can be kept within desired cultural parameters. Such solutions, however, are subject to challenge by others who might find their consequences too narrow or morally reprehensible. An overly legalistic accountability relationship (Type I) might result in allowing some blameworthy individual to escape sanctions, while a Type IV setting (scapegoating) can produce genocidal results, as it did in Hitler's Germany.

#### Problem of Many-Handed Government

Complicating attempts to deal with the issue of blame assessment is a phenomenon that Dennis Thompson (1987) has termed the problem of "many hands." Modern government is characterized by a proliferation of officials and agencies, and the delegation of authority for particular government policies and programs is often dispersed

among several of them. This is especially true in federal systems such as the United States where many social and regulatory programs are implemented through an elaborate array of intergovernmental arrangements. Even if blame assessment is not an issue, accountability relationships must be designed to contend with such situations through mechanisms that were frequently established to deal with simpler forms of authority delegation.

One consequence of this problem is an ongoing effort to reform and reorganize government administration with the intention of making public officials more accountable. Traditional solutions to this problem have involved efforts to consolidate and centralize administrative units dealing with a particular policy or program (e.g., the creation of the U.S. Environmental Protection Agency), while other solutions have involved programmatic budgeting, the use of task forces and similar organizational tools, and the extension of judicial remedies for those who seek redress for specific actions by public officials.

#### Problem of Multiple Masters

Modernity has also created the problem of multiple masters. The single legitimate source of authority implied in the above prior problems has been replaced by situations where there are multiple claimants on the behavior and actions of public administrators, each with a sufficient degree of legitimacy to warrant attention. Despite attempts by some to posit a single or ultimate master (e.g., the Constitution, the public interest, public opinion, the chief executive, social justice), the real world of accountability reflects the ambiguities and confusion of administrative life in modern democratic states. Pluralist democracies necessarily create a dilemma for those seeking or desiring a unified source of authority. This dilemma is perhaps more familiar to public administrators than any other group involved in democratic governance.

The dilemma posed by this problem has been expressed in a variety of models. The present authors, for example, have posited the existence of at least four accountability systems, each designed to reflect a major—and legitimate—source of expectations for administrative behavior and each reflecting different accountability relationships (see Figure II).

FIGURE II. TYPES OF ACCOUNTABILITY RELATIONSHIPS IN DEMOCRATIC SYSTEMS

		SOURCE OF CONTROL	
		Internal	External
DEGREE OF CONTROL	High	Hierarchical	Legal
	Low	Professional	Political

**Hierarchical Accountability.** Hierarchical accountability relationships are those most readily recognized by administrators and the general public because these relationships conform to popular conceptions of accountability, including close supervision for compliance with directives. Those favoring hierarchical accountability systems ask administrators to give priority to the expectations of supervisors and other top officials within the organization. Under such a system the administrator may be afforded little discretion and is usually expected to comply with supervisory directives, rules, and standard operating procedures. An example of a hierarchical accountability mechanism is the annual or semi-annual individual performance review, wherein a supervisor reviews and evaluates the performance of a subordinate for compliance with expectations concerning the individual's job accomplishments during that period.

**Legal Accountability.** Legal accountability relationships emerge from an arena where authorities expect accountable officials to carry out tasks in accordance with constitutional principles, laws, or contractual obligations. The emphasis in this form of accountability is on administrators' obligations in light of the expectations from sources external to the agency or the individual's office. Accountability relationships in this legal category emphasize oversight and monitoring of public officials by individuals external to their office or agency to ascertain whether the obligations have been met. The anticorruption investigations which Italian magistrates conducted throughout the early to mid-1990s into the bribery practices that pervaded the leadership of their government is an example of legal accountability mechanisms at work. Annual financial audits are a more common example of this kind of accountability relationship. In the United States, court review of police arrest procedures is another common example of a legal accountability relationship.

**Political Accountability.** Political accountability relationships are stressed by those who demand that responsiveness take priority. Under this kind of accountability system, stress is placed on administrators exercising discretion regarding the various expectations they face from external groups or market forces. The relationship of responsiveness to external groups is easiest to observe in the relationship of elected officials to voting constituents. The ballot box represents a straightforward accountability relationship based on responsiveness to citizen voters. Elected officials who are not sufficiently responsive are not re-elected.

For administrators, political accountability typically manifests itself in emphases on satisfaction of key stakeholders and clientele-centered management. Popular management reforms of the 1990s, including total quality management and "reinventing government," are examples of management that emphasizes the exercise of discretion

with an emphasis on responsiveness to key external groups, with a particular focus on customer satisfaction and citizens as customers. Community-based policing is a law enforcement example of government administration that emphasizes political accountability relationships. Under this form of policing officers shift roles from primarily law enforcers who emphasize arresting suspected criminals to neighborhood public servants who assist citizens in community problem solving. Performance under this responsiveness standard is judged by how satisfied communities are with outcomes, such as the level of crime in their neighborhoods and their perceptions of neighborhood safety, rather than with the number of arrests of criminal suspects.

**Professional Accountability.** The professional accountability relationships stress the individual responsibility of the administrator above all else as that individual exercises discretion on the job. Administrators operating under professional accountability systems are expected to exercise that discretion in a manner that is consistent with the best professional practices. Underlying this system is the belief that workers granted such discretion will monitor and regulate themselves through adherence to professional norms. The relationship is one of supervisory deference to the expertise of the administrator. An example of professional accountability relationships at work can be seen in the deference granted to engineers in the design of roads and bridges. People without design expertise will defer to engineers' judgment concerning roadbed specifications and load-bearing limits of construction materials. Management practices that emphasize worker participation in decision making exemplify this deference to the discretion of workers based on their specialized knowledge.

The problem with this multiple masters context is that public agencies and public managers find themselves facing more than one set of legitimate accountability expectations simultaneously (Dubnick and Romzek, 1993). While each system by itself might represent a relatively unambiguous set of expectations to guide and assess behavior, their simultaneous application renders accountability one of the great challenges both for government bureaucracies and those who seek to hold them accountable. For managers and agencies in this situation the challenge is deciding how to prioritize and manage these various institutionalized sets of expectations. Their goal is to accommodate as many expectations as possible while avoiding alienation of those actors whose expectations cannot be accommodated sufficiently.

Aggravating this problem for managers and agencies is the shifting nature of the accountability systems and the dynamics among them. Given the complex and frequently contradictory nature of the multiple expectations administrators face, the very process of meeting some expectations may entail failing to meet other expectations. Furthermore,

the very act of giving priority to one set of expectations over another is likely to generate other expectations and conflict.

How does one get effective performance from accountable officials subjected to the problem of multiple masters? Put briefly, for those who hold public administrators accountable, the question is how to overcome the actual and potential deterioration of public services that is likely to develop as a result of the multiple masters problem. At this level, the problem once again may be a matter of how the accountability systems are designed and applied. Depending on how this problem is perceived, proposed and actual solutions have run the range from centralization (to focus the attention of administrators on the priorities of a single master) to market-based strategies such as privatization and contracting out (that focus attention on the desires of multiple masters).

#### Problems of Managing Under Accountability Systems

Accountability relationships are one of the great challenges for both government bureaucracies and those who seek to hold them accountable. There is a tendency to view accountability as one-way relationships, with the focus on the influence of the controller on the controlled administrator's behavior. In fact, public administrators often play active roles in these accountability relationships, influencing the expectations others have for their performance and the choice of mechanisms under which they will be held to account for that performance.

Modern forms of accountability involve highly complex relationships and they are especially significant for those who must deal with their managerial implications. The combination of the problem of multiple masters and the diverse and often conflicting expectations they are likely to generate presents practitioners with an accountability dilemma. The essence of this dilemma is the inability of "accountable" entities to resolve the problem of many masters and manage the government's business under conditions of multiple accountability relationships and systems. This dilemma is an important issue emerging from the current state of public administration. The management problem posed by accountability relationships is both inescapable and ongoing.

For public administrators, management under this dilemma is a challenge that can be approached in a variety of ways. Under conditions set by the accountability dilemma public managers face role choices ranging from doing nothing or preparing for "damage control" to seizing the initiative and shaping the situations and expectations their agencies might face. We can view those alternatives along a continuum and logically identify four orientations managers can assume vis-à-vis the accountability dilemma: passivity, reaction, adaptation, and strategic control (see Figure III).

FIGURE III. SOLUTIONS TO MANAGERIAL CHALLENGE OF MULTIPLE MASTERS ROLE CHOICE

	Passive	Reactive	Adaptive	Strategic
FOCUS INFLUENCE ON				
Environment	—	—	—	XXX
Situations	—	—	XXX	XXX
Consequences	—	XXX	XXX	XXX

Passivity—ignoring or maintaining an indifferent stance regarding the dilemma—is by definition the absence of a solution to the management problem. Assuming this position subjects the administrators to the whims of political fortune. While such an orientation might be an unwise choice, some administrators may find they have no other option given circumstances that would punish a more active stance.

Reactive managers, in contrast, are those who focus their attention on dealing with the consequences that the accountability dilemma has for themselves and their agencies. Rather than monitoring or taking anticipatory actions in light of changing expectations, reactive managers choose to wait and see what will result from a given situation and deal with the consequences that result. For example, rather than trying to influence their agency's budget allocation, reactive managers take whatever actions are necessary to deal with the consequences of any budget cuts or increases as they occur.

Adaptive managers are likely to assess emerging situations and take anticipatory steps to minimize costly consequences. For example, looking ahead at how the central budget office or the legislature is likely to respond to alternative actions, adaptive managers will select that option that might satisfy or maximize the most positive outcome from the individual's or agency's perspective.

Strategic managers view their job as dealing with agency task environments in order to help shape and direct—even control—the emerging accountability dilemma that their organizations might encounter and to influence likely consequences. Thus, a manager might find it worthwhile to lobby both the budget office and the legislative body in order to instill in them a sense of what they should expect from the agency.

#### Summary

The reality of administrative dynamics is such that we sometimes lose sight of the fact that accountability involves a number of interrelated and ancient problems. Many of the problems derive from the need for the "ruler" to determine what to delegate and how to hold the authorized agent to account for his or her actions. Others reflect problems derived from the enormous scale and scope

of modern governments—problems related to the many hands and many masters that characterize today's political systems.

The fundamental dynamic of accountability remains that of ensuring that public administrators pursue publicly valued goals and satisfy legitimate expectations for performance. As a result of dealing with these problems over time and across different contexts, contemporary accountability relationships are inherently complex, reflecting diverse cultural settings, varied institutional arrangements, and individual role choices. None of those many and various solutions, however, can or should be expected to bring an end to the problems of accountability.

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**ACCOUNTING.** The process of recording, classifying, reporting, and interpreting financial data of an entity.

Accounting is the art of keeping and verifying accounts. Accounts are the books and records of an individual or organization (entity) which are used for purposes of recording the monetary sums resulting from transactions or events. The reports prepared from those accounts are known as financial statements, which are the primary form of accountability for financial resources. A broader definition of accounting in modern society is the process of identifying, measuring, recording, and communicating economic information to users of financial statements in