INTRODUCTION: THE PROMISES OF ACCOUNTABILITY RESEARCH

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In listening to the rhetoric surrounding discussions of government in its various forms, one soon becomes aware of a collective obsession with accountability. Accountability emerges in almost every assessment of the way public agencies, nongovernmental organizations (NGOs), and corporations are governed, and as a normative standard, it is central to discussions of how those entities and their associated programs and markets ought to be governed. When it comes to related issues of governance, critics contend there is either too little or too much of it. Accountability, in short, is perceived almost everywhere as both cause and cure.

The question that follows is obvious: the cause of and cure for *what*? Responses will reference a long list of problems, from the corruption and poor performance of public agencies, to the collapse of firms and entire markets, to the injustices and evil acts of bureaucracies and regimes. With so much influence attributed to accountability as both cause and cure, even the most casual observer must conclude that accountability is a major factor in our political and economic lives. Moreover, we assume such a pervasive factor must be the subject of careful analysis and study—which indeed it has been over the past decade or so. Yet given the centrality of accountability in the way we think about governance in the public, private, and nonprofit sectors, it is surprising that so little systematic thought had been given to the subject.

That is not to say that scholars have been blind or indifferent to the role of accountability in the past. On a normative level, the demand for responsible and responsive (i.e., accountable) governance has been addressed in an extensive literature generated in a range of disciplines. In political science, debates over the nature of representation and electoral accountability fill many volumes, and among students of law questions related to liability and fiduciary obligations are topics taking up hundreds of pages in law journals as well as the professional curriculum (Dodd 1935; Scott 1949; Clark 1996). Students of the modern corporation have been debating the implications of management control and accountability to shareholders since at least the early 1930s, when Berle and Means published their observations (1932; McCraw 1990), and in public administration the Friedrich-Finer debate of the early 1940s established the parameters of an ongoing (and often contentious) discussion related to administrative discretion and oversight (Friedrich 1940; Finer 1941; e.g., Harmon 1995; Bertelli and Lynn 2003; Dubnick 2003a).

Yet for all the attention paid to accountability in these discipline-bound studies and academic exchanges, until recently few scholars had tackled the issues surrounding the generic concept of accountability on a theoretical, empirical, or practical level. That changed in the 1980s as more attention was paid to accountability as a factor in decision making (Romzek and Dubnick 1987), and by the late 1990s accountability-related management tools (e.g., performance measurement) attracted a growing number of scholars to the subject (e.g., Thompson 1993; DuPont-Morales and Harris 1994; Gore 1994, 1995; Osborne et al. 1995; Smith 1995). While we have paid more attention to accountability per se, those of us engaged in its study have become increasingly aware of the work that still needs to be done. Approaching accountability as a distinct, cross-disciplinary topic has proven problematic in at least three respects.

First, it has become clear that growing interest in accountability is closely related to the problems of governance, but we have yet to develop a useful theoretical framework within which to examine both. While traditionally viewed as the process by which governments exercise authority, governance is now viewed as a core function of most organized efforts, including networks and the growing number of similar, loosely structured and informal relationships through which we take collective action. It is widely acknowledged that accountability arrangements central to governance functions no longer can be viewed as strictly formalized in either jurisdictional or hierarchical terms (Rhodes 1996; Stoker 1998); still, we have yet to establish even the rudimentary foundations for a theoretical framing of how accountability relates to this broader view of governance.

Second, while a growing number of empirical studies focus on accountability arrangements, no consensus has developed regarding precisely what we are looking for or looking at (Dubnick 1998, 2002; Bovens 2007, 2008). Accountability remains a conceptually amorphous idea that eludes our empirical grasp. Just when we think we have a means for providing an operational definition of the term, we realize that much of the meaning of accountability tends to be lost in empirical translation. Narrowing the concept to answerability, performance, or the management of diverse expectations pays off by yielding insights into some aspects of accountability, but we have yet to develop a conceptually distinct definition or model that captures what it means to be accountable or to hold someone to account.

Third, we have yet to make practical sense of what we do know about accountability. To paraphrase Aaron Wildavsky's observation about planning (1973), if accountability is everything, then perhaps it is nothing. As students of governance, what drives our growing interest in accountability is not an urge to frame some grand theory or develop a comprehensive definition, but rather the need to enhance our understanding of accountability as a means for improving the human condition through more effective governance. It is that motivating urge for practical wisdom that characterizes the purpose of this volume.

FRAMING THE KETTERING SYMPOSIUM

The articles in this collection were presented at a symposium held in April 2008 at the Kettering Foundation near Dayton, Ohio. Invitations to Dayton were extended to individuals known to be engaged in research on accountability; beyond the shared interest in the topic, no formal thematic frame or common thread linked the various presenters at Kettering.

This open approach reflected the assumption that the study of accountability had not advanced to the point where such a gathering would benefit from a clearly focused theme. At best, the embryonic field of accountability studies is at a stage closer to Dwight Waldo's characterization of organization theory in his classic 1961 overview of that emerging field. Reviewing a "round hundred" or so entries in several volumes, he reflected on the view of one contributor who recalled the fable of several blind individuals attempting to describe an elephant. "In point of fact," Waldo remarked, "it is not clear that all the contributors . . . are talking about the same elephant, or even members of the same species. . . . In view of the inclusiveness, the diversity, the amorphousness of the materials put under Organization Theory heading nowadays, one must conclude that, if they all concern the same elephant, it is a very large elephant with a generalized elephantiasis" (Waldo 1961, 216).

Fortunately, the Kettering sessions included several individuals who were able to see the subject well enough to provide some guidance as our exploration of the accountability elephant began. Of special note were comments from Mark Bovens, who offered a distinction (integrated into his co-authored article with Schillemans in this volume) between the American and European approaches to accountability. Put briefly, Bovens posited that while Europeans attach instrumental value to accountability, Americans tend to view accountability as a virtue. The intriguing nature of that distinction proved attractive, and reference was made to it intermittently throughout the rest of the symposium.

The distinction also proved somewhat useful to the editors during the post-symposium period as we considered alternative ways for framing the diverse contributions in preparing this volume. Although we found the geographic characterization of the two perspectives to be exaggerated (some notable work on instrumental approaches to accountability has been done in the United States), the insight that there are at least two very different approaches to accountability proved fruitful in our efforts to frame the range of presentations at the Kettering sessions.

A second theme evident in many of the presentations was the existence of "multiple accountabilities" in almost every arena of governance. With roots in the study of organization and management, the idea of multiple accountabilities first found explicit expression in explanations of accountable governance in work published in the 1980s by Day and Klein (1987) and Romzek and Dubnick (1987). To govern was, in a very real sense, to constantly contend with the multiple, diverse, and often conflicting expectations generated through various systems of accountability. Ironically, the most effective way to govern under those conditions was to develop still more systems of accountability.

A third theme emerging from the conference—and for that matter from much of the recent writing on accountability—is the focus on accountability mechanisms rather than on accountability as an ethical or empirical condition. In the present collection, only three contributions (Jordan, O'Kelly, and Yang) touch explicitly on the meaning of accountability. The relative dearth of attention to what it actually means to be accountable could be explained, in part, by the lack of a theoretical context or conceptual clarity about the subject. The emphasis on accountability mechanisms also reflects the agendas of the authors who—for the most part—come to this research from fields such as public administration and law, where questions related to the efficacy of administrative or legal mechanisms take center stage.

The focus on accountability mechanisms provided an attractive and useful thematic frame for comprehending and focusing the research. The very notion of accountability mechanisms implies their relevance as administrative tools and policy instruments, and in that regard they can be analyzed from a variety of tool-focused frameworks that have been developed over the past three decades. But there are limitations to such an approach. In her analysis of policy solutions and policy instruments, Deborah Stone notes that some of these labels are misleading because they make policies seem too mechanistic (2002). She advocates viewing them instead as "ongoing strategies for structuring relationships and coordinating behavior to achieve collective purposes" (262). The image of policy mechanisms (instruments, tools) implies the presence of resources and strategies that can be applied, changed, manipulated, or managed with the intention of having an impact on the behavior or condition of some target population. What distinguishes accountability mechanisms from other policy instruments is the use of resources and strategies to generate acts of account giving or to create expectations regarding the need for giving accounts.

So what is an accountability mechanism, and how does it differ from other policy instruments? Rather than rely on a definition derived from the characteristics of policy tools conventionally associated with accountability (e.g., Ebrahim 2003a), we posit one that builds on the basic assumptions underlying the existence of a particular social act: account giving.

The act of account giving is a “speech act” typically associated with social rituals such as excuse making, face-saving, or acts of rationalization or justification. Involved in each of these is the capacity of one party in any social relationship to offer an account of their actions to other parties (cf. Mulgan 2003, Bovens 2007, and Schillemans and Bovens, this volume). That assumed capacity for account giving provides the foundation for both *acts* of account giving and the establishment of *expectations for* account giving. What makes the account-giving act attractive as a basis for designing policy instruments is its reliance on the human ability and inclination to account for one’s actions (or inactions). Although rarely made explicit in policy debates surrounding accountability-based reforms, accountability mechanisms are designed to take advantage of that implicit social inclination.

Another way to view account giving is as an alternative to the exercise of power in social relationships. In lieu of the direct use of force (or threats of coercive action), the manipulation of incentives (or promises of rewards or sanctions), or even the application of persuasion (reasoned or otherwise), account giving is assumed to bring about appropriate behavior through internal reflections on what one is expected to do.

The role of account-giving capacities and acts has been approached differently by a range of scholars. For Harold Garfinkel and other ethnomethodologists, reflective accountability is a fundamental aspect of social interactions of everyday life (Garfinkel 1967, 1988). For others it is central to the structured relationships created through communicative action (e.g., Habermas 1984a, 1984b) or structuration (e.g., Giddens 1984; Yang in this volume). Institutionalists see account-giving relationships manifested in the culture of rules that emerge over time as markets, hierarchies, and other forms of governance (Ostrom 1990, 2005; Williamson 1998, 2002, 2005). Most relevant for our present purposes, account-giving capacities can be regarded as mechanisms individuals mobilize to bring about desired conditions (e.g., Benoit 1995; Lerner and Tetlock 1999).

Surprisingly, studies focused on the mechanisms of governance have rarely paid account-giving relationships the attention they deserve, given the important role that accountability plays in policy debates and design. For example, in their comprehensive examination of governance mechanisms underlying the globalization of regulatory policies, Braithwaite and Drahos (2000) focus on what they call the “lower-order mechanisms” that reflect “concrete specifications” of higher-order (abstract) forms suggested in the work of Jon Ester and others (Ester 1989; Hedström and Swedberg 1998; Schelling 1998). At the abstract level are mechanisms such as reinforcement, rational choice, coercion; at the concrete level are economic reward systems, reciprocal agreements, military or economic coercion, and so forth. Applying an inductive approach, Braithwaite and Drahos determine that seven governing mechanisms stand out: military coercion, economic coercion, systems of reward, modeling, reciprocal adjustment, nonreciprocal coordination, and capacity building. And although the term accountability is applied throughout their analysis of governance, they give no explicit recognition to the important role played by the mechanisms of accountability and account-giving relationships.

Following the approach of Braithwaite and Drahos, a higher-order view of accountability would regard it as *a set of governance mechanisms that encompasses the propensity of individuals to act in accordance with what they perceive to be the legitimate expectations of others (or the expectations of others whose claims are regarded as legitimate).* This perspective begs for explication on three key points: who are the relevant others; what renders their expectations legitimate; and how are those expectations perceived? Each of those points has been the subject of examination by philosophers, psychologists, sociologists, economists, and game theorists, and when drawn together in an integrative framework, that literature might constitute the foundation for a potentially viable theory of accountability. For present purposes, however, we can use this view of accountability as a working premise to assist in our framing of the contributions to this volume.

Figure I.1 **The Promises of Accountability**

		Accountability mechanism valued:	
		A. Instrumentally	B. Intrinsically
Focus on:	1. Inputs	A1: Control Use of account-giving mechanisms to directly determine acquisition, use, and disposition of material and human resources	B1: Integrity Account-giving mechanisms applied to create culture of competence and trust in those who control material and human resources.
	2. Processes	A2: Appropriate Behavior Account-giving mechanisms applied to promote and ensure actions that meet standards of operations within organized effort.	B2: Democratic Legitimacy Establishment and sustainability of procedures associated with "democraticness."
	3. Outputs	A3: Performance Account-giving mechanisms designed to improve performance by focus on outputs and outcomes.	B3: Justice/Fairness Use of account-giving mechanisms that are symbolically and culturally associated with just and equitable treatment.

Moving to the lower level of concrete mechanisms, accountability manifests itself in policy and program designs as account-giving relationships that take a number of forms under the category of "speech acts." Underlying those designs and related "contrivances" (Braithwaite and Drahos 2000, 15–17) is the idea that governance can be enhanced by facilitating or requiring account-giving behavior—that is, by creating, instilling, fostering, nurturing, sustaining, and otherwise promoting behavior driven by the expectations of relevant and significant others.

THE PROMISES OF ACCOUNTABILITY

We attempt to capture this last view of accountability mechanisms in a framework (see Figure I.1) that stresses the promises of accountability—that is, those beliefs held by policy makers that these particular account-giving mechanisms can serve to enhance certain objectives they seek from the governance process, whatever its context (public, private, and nonprofit). These promises of accountability help determine the design of organizations and strategies for implementing policies and programs, and they energize reorganization and reform efforts within and across all sectors.

In offering this framework, we make no claims for its potential as either paradigm or theory. Rather, we view it as an analytical tool reflecting the range of meanings that policy actors—especially those deliberating on the design and assessment of governance—apply in their approach to accountability mechanisms. One strength of this framework is that it encompasses two of the major themes that emerged from the Kettering sessions.

On the one hand, the framework highlights the multiple accountabilities theme by differentiating among factors that provide the focal points of accountability mechanisms. What attracts policy makers to accountability is the belief that account-giving mechanisms can fulfill some promise. But the nature of the promise which emerges as the focus of policy activity is an open, empirical question. To help simplify the options, we adopt a simple systems model that highlights the general input, processing, and output functions of any organized activity. For analytical purposes, the logic behind this approach is simple as well: Accountability mechanisms are typically characterized by how they render an actor or agent responsible to some other actor or agent for what takes place at various stages of the input-process-output sequence. Thus, accountability mechanisms are designed to address real or potential issues related to the acquisition, maintenance, and disposition of resources (inputs) used in the organized effort, as well as to ensure that appropriate actions (processes) are being applied and intended outputs or outcomes are achieved. At their most basic level, these inputs, processes, and outputs are the raison d'etre for accountability mechanisms in the eyes of those who deliberate and apply them in various contexts.

On the other hand, the framework addresses the idea raised by Bovens at the symposium that accountability mechanisms are valued for different reasons. In some contexts, these mechanisms are valued for what they can accomplish directly. That is, they are perceived as instruments or tools and are valued as such. In other contexts these mechanisms have assumed an intrinsic value within a political or administrative culture, which fosters a preference for their use because they are perceived as legitimate and defining characteristics of the promised condition.

The cells generated by crossing a function with a mechanism reflect the various promises of accountability that can help us frame the articles in this collection. For example, organized endeavors—whether public programs, corporate operations, or nonprofit activities—require the effective (and perhaps efficient) use of scarce resources, and a common problem is how to structure, manage, and monitor the problematic situation that results (Ouchi 1977, 1979). In this framework the promise of control (cell A1) draws upon some of the most basic mechanisms associated with accountability—textbook approaches, ranging from the design of hierarchical and lateral reporting structures to the establishment of production metrics, record-keeping procedures, auditing standards and procedures, oversight and supervision protocols, communications networks, and so forth.

The relationship between accountability and control is conceptually and empirically complex. The assumption about human nature underlying the promise of control is that individual agents, once situated organizationally (e.g., within a bureaucratic hierarchy) or legally (e.g., through legal mandate or contractual obligation), ought to behave according to the role requirements of that situation. It is the promise of control that provides the normative foundation for principal-agent relationships (Ross 1973; Eisenhardt 1989; Broadbent et al. 1996), and the inherent flaws in that position have provided the material for a substantial body of scholarly work (Banfield 1975; Petersen 1993; Brehm and Gates 1997; Besley 2006).

Empirically, accountability mechanisms are perceived in three ways. At times they are regarded as alternatives to approaches that rely on direct control. Thus, the use of incentives based on account giving (e.g., making agents answerable only for poor performance; see the work of Tetlock and colleagues) or the design of what behavioral economists call "choice architectures" (see Thaler and Sunstein 2008) are increasingly perceived as means to impose control through accountability while avoiding the application of direct control. In other situations, accountability mechanisms are perceived as necessary complements to direct control, either with mechanisms requiring some form of oversight based on account giving (e.g., reporting), or as account-giving relationships backed up by the threat of imposing additional controls. A third approach takes a broader view of control, seeing accountability mechanisms not as alternatives or complements, but as one among a number of means applied with the intent of controlling behavior and choices. This approach reflects the classic view of Chester Barnard (1968) that the exercise of authoritative control calls for the creation of a "zone of indifference."

The input stage is also the point at which policy makers believe account-giving mechanisms may be called upon to facilitate and foster responsible, trustworthy, and virtuous behavior—that is, to achieve the promise of integrity (B1; Dobel 1990, 1999; Zauderer 1992). In the public sector, stories of moral exemplars and unsung heroes among public-service professionals are complemented by laws, rules, and norms that serve to protect the integrity of their actions (Riccucci 1995; Rugeley and Van Wart 2006; cf. O'Leary 2006). Ethics codes, civil-service and whistleblower protections, and human-resources practices and policies fostering professional commitment are designed, in part, to support the promise of integrity in public agencies. In the private sector, market rules and legal regulations (e.g., the Sarbanes-Oxley Act) related to the behavior of high-level corporate executives and directors are intended to prevent and punish both malfeasance and misfeasance (Dubnick 2007). Mounting pressures to enforce corporate responsibility, emanating from both within and outside the firm, also promote accountability (Vogel 2005). Donor demands for transparency as well as government regulations work to the same effect for third-sector (nonprofit) organizations (Brown and Moore 2001; Jordan and Tuijl 2006).

At first view, the promise of appropriate (ethical) behavior (A2) seems to be the same as the promise of integrity (B1). After all, those who act with integrity are likely to be ethical by definition. There is, however, an important difference between behavior based on "doing the right thing," which is valued for its own sake and which we often call *integrity,* and behavior that is based on "doing the correct thing," which is defined by one's job or role in an organization (Phillips and Margolis 1999; Weaver et al. 1999; Barker 2002). Regarding the latter, how does one ensure that those engaged in such an effort act (or decide) correctly or appropriately in an instrumental sense? This question was central to Barnard's *The Function of the Executive* (1968) and was at the core of Herbert Simon's conception of organization and decision making throughout his career (Simon 1957, 1987). As a means for dealing with this set of problems arising from "doing the correct thing," accountability has taken a variety of forms—from the articulation and sanctioning of standard operating procedures to the fostering of norms stressing rule following, loyalty, and other forms of organizational citizenship behaviors (Podsakoff et al. 2000). In the public sector, these account-giving mechanisms are linked to "red tape" (Thompson 1975; Benveniste 1977; Kaufman 1977; Bozeman 1993; Niland and Satkunandan 1999; Bozeman 2000), and can be associated with ethical behavior by highlighting the need for individuals to actively uphold "regime values" (Rohr 1989) or demonstrate "constitutional competence" in their actions (Rosenbloom 1983, 1987; Rosenbloom et al. 2000).

The promise of democratic legitimacy (B2) is related to the view that accountability is a core, if not defining, characteristic of regimes that meet contemporary standards for good governance (e.g., Purchase and Hirshhorn 1994; Organisation for Economic Co-operation Development, Public Management Committee 2000; Weiss 2000). Most often these standards will be perceived as open, democratic, and representative governance. Just as divine designation or inspiration once determined the legitimacy of any governing arrangement, today "democraticness" is a prerequisite to any claim to govern in the public sphere (Buchanan 2002; Held 2004, 2006; O'Donnell 2004; see also Matheson 1987), and quite often in the private and third sectors as well. Given the range of accountability mechanisms associated with democraticness—from representation to election to transparency to participation—their application is regarded as intrinsically warranted. The value placed on democratic legitimacy underlies the transparency agenda pursued by government reformers at every level of governance, from local to global (Hood and Heald 2006; Florini 2007; Fung et al. 2007), and it is also central to the "democratic-deficit" critique that has generated national and global calls for more accountability (Durant 1995; Cerny 1999) and effectively put the brakes on efforts to expand the authority and jurisdiction of the European Union (Dahl 1994; Majone 1998; Schmidt 2004).

Of the six types of mechanisms highlighted here, perhaps the promise of performance (A3) has had the greatest impact on the reform of public sector agencies in recent years, although it has been perceived as a common dimension of corporate accountability for decades. Based on the assumption that accountability is instrumentally linked to improved performance (Dubnick 2005), this promise has had global impact and has launched thousands of projects and programs designed to secure the anticipated benefits. The promise of performance has, for a long time, been applied in the private sector as much as for control purposes as for enhancing productivity. The approach has been advocated for third-sector organizations (Kaplan 2001) and embraced by the public sector worldwide with an ideological fervor rarely seen. Assessments of these efforts are starting to emerge (e.g., Propper and Wilson 2003; Frederickson and Frederickson 2006; Radin 2006), but for the moment this mechanism has the power of a movement that seems unstoppable.

The idea that the very act of "bringing to justice" is a form of justice itself is increasingly central to viewing accountability as the promise of justice (B3). This promise has deep roots in beliefs about the basic value of retribution and restitution in the law (Hart 1968; Foucault 1977; Hibbert 2003), but these beliefs regard accountability as a means to the traditional ends of criminal or civil law. In those legal regimes that have established a high degree of legitimacy—that is, where most of the population assumes that the justice system is capable and likely to handle cases in a fair and just manner (Tyler and Huo 2002)—the value of bringing someone to justice (to be held "accountable" in the juridical sense) becomes highly valued for its own sake.

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

But in several jurisdictions both political realities and moral leadership resulted in the application of alternative approaches, from truth commissions that focused on establishing a record of what took place under the prior regime, to various forms of reconciliation mechanisms that stopped short of juridical sanctions (e.g., the Garaca process in Rwanda), to combination approaches, such as the South African Truth and Reconciliation Commission that offered amnesty in return for confessions of involvement. While few of these processes generated outcomes that proved satisfactory to victims and others seeking more severe punishments for violations of human rights and dignity, in most instances they did satisfy accountability's promise of justice in the sense described here (Sarkin 2000; Roche 2003; Syring 2006).

Whether accountability in this (or any sense) actually delivers real justice is perhaps an unanswerable empirical question. The point here is that the cathartic value of the notion of accountability has significance and a utility tied to the concept's promising nature. This is the case locally as well as globally, for all firms and agencies (public and private) have developed a variety of mechanisms to foster the sense that misbehavior or malfeasance can be brought to account. The very existence of such mechanisms is often perceived as a measure of accountability, even in the absence of evidence that complaints and concerns are actually addressed.

THE CONTRIBUTIONS

As noted earlier, a salient theme among many of the symposium presentations was the existence of multiple accountabilities. Often articulated as an operational or management problem from the perspective of the accountable agent or agency (see Schillemans and Bovens, this volume), the multiple model can also be characterized as an inherent and unavoidable characteristic of the modern democratic administrative state—that is, another manifestation of a political system where public agencies often find themselves subject to the pressures of many and varied interests. The dilemmas and tensions generated by the strong demand for accountability mechanisms and the costs they impose are magnified and multiplied in the increasingly complex environment of today's governing arrangements. To call these situations "challenging" might be an understatement.

Just how challenging is, of course, both an analytical and empirical question. The contributions to the first section of this volume share a common focus on the nature of the accountability challenge in different contexts. Thomas Schillemans and Mark Bovens put to the test the view that creating multiple accountabilities has negative impacts on agency operations. Their context is a relatively common form of accountability in parliamentary systems—ministerial responsibility. The traditional logic is well known: government agencies are accountable to a cabinet minister who is ultimately responsible to parliament. The new public-management forms of the past several decades have, of course, altered that logic by pushing responsibility and accountability downward. Underlying the strong case for such reforms is the promise of improved performance, but long-standing traditions die hard. The general frame of ministerial responsibility remains a powerful standard that has considerable influence on the design of accountability mechanisms.

Schillemans and Bovens examine five Dutch agencies that went through a particular type of reform that applied a governing-board model derived from large private corporations, while empowering agency managers and maintaining general ministry responsibility. The resulting hybrid would seem to be a nurturing environment for a variety of the dysfunctional consequences feared by critics of multiple accountabilities, but what the authors found instead was a relatively positive adaptation by relevant agency actors. In assessing their findings, Schillemans and Bovens focus on the benefits of the redundancy created by this particular reform approach, but they also note the more general lesson: multiple accountabilities may in fact be suitable and appropriate for an increasingly pluralistic approach to governance.

Barbara S. Romzek's chapter deals with multiple accountabilities in a substantially different context. The accountability mechanisms designed to fit hierarchical governing arrangements would be inappropriate for the interorganizational networks that characterize social services in the United States and elsewhere, especially where outsourcing and other forms of contracting have become the modus operandi of governments (Smith 1975; Hood 1997; Bezdek 2001). As key service-delivery mechanisms in the new public administration (Hood 1991) and reinventing government (Osborne and Gaebler 1992; Osborne 1993) movements, contracting and related forms of outsourcing have emerged as arrangements with significant accountability problems—an ironic development considering that the legal (common law) and conceptual (Hobbesian) roots of contracts are found in their use as accountability mechanisms. Placed in a network milieu where various accountability mechanisms seem like promising responses to a range of issues, from coordination and control to performance and program integrity, what emerges is what Romzek terms a "tangled web" of relationships. Romzek offers us some perspective on how that tangled web operates within the child welfare and social services arena, and she takes a critical view of the "accountability craze" that seems to make matters worse rather than better. Unless we are able to engage in some serious untangling, the problem will remain intractable.

There is a note of optimism implied in that last statement, for the tangled web can be regarded as something we have created through our institutional and policy choices—and it follows that (at least theoretically) we can achieve the promises of accountability by undertaking some radical disentangling. Here is where a belief in the promises of accountability has its greatest influence, for the presumption that account-giving mechanisms can prove effective in achieving greater control, performance, and so forth, carries considerable weight in our political culture and fuels that accountability craze. It is the same logic observed by Herbert Kaufman in his classic exploration of another tangled web—government "red tape." In attempting to make sense of red tape, Kaufman applied what he termed the "Pogo theory": "We have met the enemy and he is us" (Kaufman 1977).

But the problems associated with multiple accountabilities would not disappear if we were to set aside any irrational exuberance for accountability associated with current reform movements. Well before the political obsession with accountability took hold in the 1980s, account-giving mechanisms were an essential part of the continuous effort by public sector managers to improve the operations of our administrative state. This was particularly true in the area of defense procurement during the Cold War, which was so significant by 1960 that it warranted a somber warning about the "military-industrial complex" in President Eisenhower's farewell address. The nation's annual expenditures on defense had become a matter of concern within government by 1953, and in response efforts were made to establish a strategic systems approach to bring some order to this expansive arena. Contract-based accountability mechanisms played a major role in the systems approach, with contracts often regarded as the vehicle through which the promises of cost control, performance improvement, integrity, and even equity could be achieved (Miller 1955; Williamson 1967; Hiller and Tollison 1978; Karpoff et al. 1999).

As the analysis of Trevor L. Brown, Matthew Potoski, and David M. Van Slyke indicate, there are major limitations to the use of contracts to achieve even more narrowly defined accountability objectives when dealing with complex products in an uncertain environment. The authors apply the logic of game theory to the case of the U.S. Coast Guard's Project Deepwater—a major multiyear, multibillion-dollar procurement program designed to upgrade and modernize the service's systems. The sophisticated equipment and systems procured through that program are central to their analysis, as are the various uncertainties that surround the task environment over time. The challenges to accountability become even more evident when the relationships among the various parties to the contract are viewed through a "prisoners' dilemma" lens. Time, cost factors, and political pressures have added to the difficulties and created a situation where program managers have become inclined to a more perfunctory approach to applying accountability mechanisms.

The pressure to compromise on the application of accountability when faced with dilemmas created by multiple and diverse expectations is central to Jonathan Koppell's approach to the work of global governance organizations (GGOs). Here we have rather distinct actors on the international stage, each empowered by the support of their creators/members, but operating in a global arena where both the organization's legitimacy and authority are without the firm foundations that protect it from potential challenge. While the development and adoption of specific accountability mechanisms may hold the promise of promoting both legitimacy and authority, the nature of particular mechanisms makes the choice between alternate accountability paths quite tricky. Koppell maps the choice as a "Morton's Fork" dilemma in which GGOs must contend with two "unappealing" options, and he regards a third path (i.e., attempting to use both) as a recipe for "multiple accountability disorder."

The next three contributions deal with major contextual factors that prove to be formidable obstacles to the adoption and implementation of reforms aimed at enhancing accountability. Establishing political accountability as his principle measure, Christopher Pollitt critically examines the contested proposition that performance measurement mechanisms will improve agency accountability to citizens and their elected representatives. While accountability's promise of performance can be rationalized on a number of grounds (cf. Fried 1976; Wholey 1983, 1999; Miller 1984; Holzer and Yang 2004; Dubnick 2005; Yang and Holzer 2006), this particular benefit is a salient theme in the rhetoric of administrative reform. Using two case studies—the United Kingdom's National Health Service and the World Bank's World Governance Indicators—Pollitt concludes that whatever other positive benefits (e.g., managerial and technical) have emerged from the use of performance measurement, enhanced political accountability has not stood out as a result. Until and unless the measured performance of agencies becomes a serious concern among the citizenry and their representatives, this will remain an unfulfilled promise.

Beryl A. Radin is also concerned with how performance measurement reforms live up to their rhetorical promises of improving accountability. Her focus is on the two major efforts to apply performance measurement in U.S. federal agencies: the Government Performance and Results Act (GPRA) and the Program Assessment Rating Tool (PART). Given the complex nature of the U.S. political and administrative systems, one would assume that a well-designed performance measurement system would reflect the multiple and diverse expectations generated by that institutional milieu. Positing the accountability frame first presented by Romzek and Dubnick (1987; also Dubnick and Romzek 1991, 1993), Radin argues that both GPRA and (especially) PART failed to address the complexity of the American political system and took on narrowly bureaucratic forms. If the promises of accountability are going to be achieved, the mechanisms we apply must deal with the institutional realities within which they are expected to operate.

Accepting the argument that accountability reforms need to be adapted to the complex political environments in which they are expected to operate effectively, we are naturally led to ask about the impact that different "accountability environments" (Kearns 1996) might have on efforts to achieve the promises of accountability. We get some insight into that question in the study of U.S. county governments offered by Bonnie J. Johnson, John C. Pierce, and Nicholas P. Lovrich, Jr. Taking into consideration both institutional and cultural factors, they conclude that there are indeed significant variations in how political accountability (defined primarily as access to governmental policy-making activities) manifests itself in different contexts. This finding implies that efforts to meet the promises of accountability are likely to require considerable attention to contextual factors by those engaged in the design and implementation of reforms based on account-giving mechanisms.

However well designed, accountability mechanisms must themselves eventually be held to account for their impacts. Most of the papers delivered at the Kettering sessions can be regarded as evaluative in some sense, but two focus explicitly on questions related to the impacts of these mechanisms on the governing environment in which they are put to use. Paul L. Posner and Robert Schwartz, for example, consider the roles that three major account-giving mechanisms (performance measurement, performance auditing, and program evaluation) play in the policy-making process. Applying Kingdon's "policy streams" approach (1984; see also Mucciaroni 1992), the authors' assessment highlights the fact that accountability mechanisms should be evaluated not merely for their contribution to the development of more open and transparent policy processes (the policy stream), but also for their roles in defining and delineating the problems and solutions of the policy-making process. The authors' examination of the literature associated with the three mechanisms indicates that researchers need to devote greater attention to how each mechanism affects the different streams.

For Richard K. Ghere, the issue is whether a particular set of reforms often touted as enhancing accountability really lives up to those promises—and, if so, how. He focuses on the claims made about the value of adopting e-government and related information-technology (IT) systems and puts them to the test through a secondary analysis of case studies from thirteen countries drawn from twenty-nine articles. Informed by Jane Fountain's enactment theory of digital government (Fountain 2001), Ghere finds that the potential for digital government reforms to work as account-giving mechanisms depends on organizational norms and other contextual factors. The implications of this finding are important well beyond the specific arena of IT reform, for it points to the need for reformers and managers to appreciate that the promise of any accountability mechanism depends on its social enactment in different contexts.

The next three chapters reinforce that point in various ways. Christopher Hood's exploration of the different ways blame-avoidance strategies can be used to deal with the pressures for account giving is a fascinating approach to understanding the logic and implications of the enactment process. Of special note is Hood's point that efforts to deal with the pressures of accountability (in this case, through blame avoidance) do not necessarily generate only negative outcomes.

The enactment thesis is also relevant in the case of PROSHIKA, an NGO designed to serve the needs of the poorer communities in Bangladesh. Margaret P. Karns, Timothy J. Shaffer, and Richard K. Ghere apply the managed expectation frame and the distinctive conditions faced by NGOs operating in the developing world, and the story that emerges is how PROSHIKA adapted to the political and social realities of Bangladesh as well as to the pressures of donors and programmatic (e.g., microcredit) expectations. The conclusion reached by the authors—that efforts to deal with the pressures of accountability in the distinctive political and cultural milieu of Bangladesh—have transformed the organization strategically and operationally and are not surprising in light of what we have learned about the promises of accountability and their enactment.

The lessons learned from the experience of NGOs like PROSHIKA and other nonprofits are reflected in Kevin P. Kearns's effort to counter the one-size-fits-all approach to accountability with a more nuanced view that considers the life-cycle stage of an agency as a factor in strategic approaches to addressing the core issues NGOs face over time: accountability "for what," "to whom," and "how" (which mechanisms). Years of studying and advising nonprofits inform Kearns's model, and his insights complement and reinforce the themes of several symposium presentations.

While public sector and nongovernmental organizations have turned increasingly to strategic views of accountability, the private sector has been preoccupied with the strategic implications of accountability in matters of corporate governance and corporate social responsibility for decades. A foundational premise of the modern public company is that the corporation's managers ought to serve the interests of (and thus be accountable to) the shareholders, and the key mechanism to do so has been the company's board of directors. But the weakness of that mechanism over the years has led to various reforms designed to ensure greater accountability. Among these have been requirements for the appointment and empowerment of outside directors who are supposed to act as an external check on management. Sally Wheeler considers the logical and empirical flaws of this approach as it has been applied under company law in the United Kingdom. If anything results from further pursuit of this strategy, it is likely to be a "thickening" of the network ties that render the idea of outside directors more myth than reality.

Another strategic approach to corporate accountability is the establishment of voluntary programs within and among corporate and industrial sectors. Matthew Potoski and Aseem Prakash perceive these agreements/arrangements as accountability mechanisms that "complement" regulatory regimes, and their specific focus is on global programs such as the International Organization for Standardization's (ISO) 14001 environmental program. The promise of programs such as ISO 14001 is found in the incentives they offer complying entities for providing information to "mitigate information asymmetries" and thereby enhance the capacity of citizens, stakeholders, consumers, and governments to hold firms to account. The authors find ISO 14001 to be an effective mechanism, but their analysis also highlights factors that have rendered similar programs less successful as accountability mechanisms.

The final four contributions to this volume are distinct from the rest in that they address what it means to be accountable. While the number of accountability studies has increased over the past quarter century, the core concept remains an elusive one for both researchers and practitioners (Dubnick 2002). Some studies deal with this problem by avoiding the issue entirely and adopting a particular perspective; for example, the work of Tetlock and colleagues views accountability as answerability (Tetlock 1985; Tetlock and Boettger 1989; Lerner and Tetlock 1999). Others acknowledge the conceptual issue but resolve it through descriptive typologies or, ultimately, by acceptance of one type or version of accountability that can provide the operationalized focus of their study (e.g., studies of "electoral" accountability; see Fearon 1999; Hellwig and Samuels 2004; Stokes 2005; Samuels 2008). Both approaches are conducive to (and commonplace in) the study of accountability mechanisms. Nevertheless, the conceptual problem has to be confronted if we are to make progress in our efforts to make sense of accountability and its role in governance.

Sara R. Jordan takes on the challenge by exploring what being accountable means in different historical and cultural contexts (2006), and in the present volume she contrasts notions of accountability in the mainstream Western liberal tradition with those derived from two non-Western traditions. Her analysis shows the deep ontological and epistemological foundations that shape social and political understandings of what it means to be accountable in the "ritual" (East Asian) and "affective" (African) sense, and in the process shows us that accountability is truly a "situated" construct.

While Jordan finds insights about what it means to be accountable in cross-cultural comparison, Ciarán O'Kelly turns to some of the basic themes of political theory and philosophy. Focusing on the work of Hobbes, Burke, and Darwall, he finds accountability embedded in theories of representation that rely on a "thicker" conception of agency than is traditionally applied in the principal-agent model in the study of accountability. Under the mainstream model (see Besley 2006, especially Chapter 3), being accountable means being engaged in a continuous game in which you, the agent, are subject to the demands and interests of some principal. Under O'Kelly's representation frame, however, the settings for being accountable are moral communities and institutionalized relationships rather than games. He views these settings as "conduits of representation" where members of the moral community are involved in an ongoing political contest over how the community is to be represented. An accountable agent is one who assumes the role of representative in that political struggle, with the nature of the role being determined by the characteristics of the office occupied. From this perspective, accountability mechanisms are established as means for ensuring that accountable agents sustain their roles as representatives. The logic and rationale for much of British Company Law, O'Kelly contends, makes greater sense when viewed from this perspective.

Complementing O'Kelly's effort to reconnect accountability to its roots in political theory and philosophy is Kaifeng Yang's call for more attention to the work of Anthony Giddens and (by implication) other social theorists who also address the role of accountability in modern social relationships. Yang is much more direct in his critical assessment of the unsophisticated treatment of agency that characterizes contemporary studies of accountability, and he sees considerable potential in adopting Giddens's framing of social life to enhance our understanding of how accountability operates in contexts of governance. His article addresses a problem that Ebrahim has termed "accountability myopia" (2005), which afflicts both researchers and practitioners who take too narrow a view of what constitutes accountable relationships. It is perhaps time to rethink our own treatment of accountability by exploring the works of Giddens (1984), Habermas (1993, 1996), Boudieu (1977, 1990), and others.

In the final selection, Melvin J. Dubnick and Justin P. O'Brien take still another approach to understanding what it means to be accountable by focusing on the role accountability has played in the various discourses on the financial crisis that emerged in 2007. What the authors find is a gap between the rhetoric of accountability reform (which stresses the need for more responsible behavior among actors in the financial markets) and the proposals for reform that rely on traditional mechanisms of account giving. From this case study they derive a framework for policy options that reflects the range of meanings of what policy makers proposed to do when faced with the demand for reforms that would "enhance accountability."

THE STATE OF ACCOUNTABILITY RESEARCH

At the very end of this volume we briefly discuss some of the insights and lessons derived from these articles, but at this point we address what this collection implies about the state of accountability research.

First, although issues related to accountability are hardly new (e.g., the Freidrich-Finer debate of the early 1940s), over the past two decades we have witnessed the growth of a body of work specifically devoted to the topic. While not yet constituted as a field of study, such a development seems likely when one considers that some key ingredients are in place. Past studies of accountability have focused on individual behavior and social relationships (e.g., excuse making) or on the functions of specific institutions (e.g., elections or checks and balances), but more recent work has approached the subject within the more generic frame of governance. Related to this is the acceptance of accountability as a phenomenon that is trans-sectoral—that is, as relevant in the governance of corporations and NGOs as in organizations in the public sector. Similarly, analyses of accountable governance transcend national borders and can be applied to regimes of all shapes, sizes, and ideological dispositions. Perhaps most significantly, the literature on accountability is emerging as diverse, cross-disciplinary, and increasingly self-referential—all indications that accountability studies might be emerging from an embryonic stage and on the path to becoming a field.

Second, whether we are witnessing the creation of a distinct field devoted to accountability-relevant studies, we seem to have entered a period of intellectual ferment where critical issues related to the study of accountability are no longer being set aside or taken for granted. While we have yet to reach a paradigmatic consensus on the core concept itself, greater care is now given to defining and elaborating on the various types of accountability addressed in specific studies. We are also less likely to accept at face value the various assumptions and claims or promises of reformers and other policy makers about the utility and value of accountability mechanisms. Such claims are increasingly perceived as empirical questions that must be tested. We also seem more willing to challenge, qualify, and/or supplement our long-standing reliance on principal-agent models as surrogates for relevant theories on accountability.

Third, despite the wide range of issues and topics addressed by students of accountability, some important aspects of the topic remain insufficiently examined and beg for more attention. For example, applying the framework used earlier in the chapter, many of the assumptions underlying the promises of accountability remain unexplored, as do the symbolic and rhetorical uses of accountability. The role of accountability in governance systems has been approached in various ways (Considine and Lewis 1999; Considine 2000, 2002; Wallach 2002), but there is still a need for a more systematic perspective that builds on current discussions of how account-giving mechanisms relate to regulatory and welfare regimes. Given the prominent place of accountability mechanisms in most proposals for reform of governance, there is also need for greater attention to policy design issues. In the public sector, this calls for greater attention to what Michael Barzelay terms "public-management policy" (2001), while in the nonprofit sector the work of Kevin Kearns (1996, 2000;

and this volume), Alnoor Ebrahim (2003a, 2003b, 2005, 2006), and others has already made accountability policies a key factor in strategic management. In the private sector, the recent crisis in domestic and global financial markets has highlighted the vulnerability of regulatory regimes and drawn attention to the need to redesign and reinvigorate the core accountability systems upon which they depend. For now, however, one key lesson can drawn from the Kettering sessions: It is an exciting time to be a student of accountability and accountable governance.

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