

Foreword

It is conventional to attribute the explosion of interest in accountability, both scholarly and practical, to the growing empowerment of new groups, the rise of human rights and increasing consumerist confidence in advanced economies. In the post Enron world leaders of all kinds are now under suspicion, almost guilty until proven innocent, and an active media has created new reputational anxieties for a wide variety of organizations under pressure to account for their activities in areas such as corporate social responsibility, governance and financial propriety, and security and risk management. Yet, despite this expanded interest in accountability, there seems to be no obvious consensus about what it is. Accountability is sought, resisted, disputed, is deficient, fails, disappoints, and is then sought again despite the fact that it proves difficult to define clearly and univocally. And it seems as if this ambiguity of the concept has been important to its elevation as part of a moral vocabulary for organizations and individuals.

Values and norms like accountability are often discussed as if they had a life of their own, operating at the ideational level of moral and political philosophy. Here the analytical imperative is to get definitions of terms as clear as possible before the last resort of concluding that they may be 'essentially contestable'. A contrasting approach begins from the fact that values are embedded and expressed in material practices. Such an approach avoids, at least temporarily, the problem of definitions by attending to the way ideas of accountability are realized in concrete arenas. In short, it refuses to be dazzled by the noun and begins to look at how accountabilities are *organized*.

Once the idea of accountability is liberated from any essentialist perspective and from the illusion that the term refers to a consensual object, then the agenda for enquiry is a rich one indeed, as the different chapters in this edited collection clearly show. For example, calls for accountability are significant and powerful in shaping normative conceptions of what it is to be an 'actor'. Demands for accountability may lead to highly precise forms of due process but they may also intensify the 'responsibilization' of organizational participants. And if the mobilization of accountability has consequences like this for agency and identity, it follows that we must study it 'where it happens' and where it materializes. From this point of view

definitions of accountability are emergent, a product of the different struggles and compromises of organizing in its name.

A variety of tools and instruments make accountability 'real' and play important roles in 'performing' and defining accountability relationships from the bottom up. Indicators, accounting statements, certificates and labels do not passively implement stable ideas of accountability, but have the potential to construct such understandings and make visible new relationships between actors. Furthermore, it is widely acknowledged that tools like financial accounts make some accountability relationships visible at the expense of others. Challenging dominant conceptions of accountability is therefore not simply a matter of argument, but involves the strategic introduction of counter-accounts with the potential to 'kick-start' new organizational discourses.

Struggles over accountability are in large part struggles over the design of tools which represent some groups and exclude others. Understanding the organized nature of accountability requires that audit reports, labels and evaluations are themselves evaluated in terms of their potential to expand the richness of accountability or to create dead ends which make actors timid and fearful, rather than productive. This point of view forces us to analyse how 'principals' and 'agents' get defined and realized in contested historical contexts, rather than viewing these categories as elements of a formal puzzle.

The focus on the organized character of accountability also directs our attention to the many organizations now involved in the production of guidance and norms. The growth of recipes for how to be a good organization across many different dimensions has created a sense that compliance with norms is an end in itself. There is anecdotal evidence that accounting standard setters have more regard for observing the precepts of a conceptual framework, rather than being responsive to industry. Within the risk management field, standards of practice have become *de facto* sources of authority – representations of 'best practice' to which organizations feel accountable.

There is a close and much discussed relationship between accountability and transparency, which becomes yet more complex at the level of organizing and specific practices. For example, interpretations of transparency as 'openness' may be unproblematic at a conceptual level, but are fraught with difficulty in practice. Bentham's view that 'the more we are watched the better we behave' has limited appeal in contexts where accountability depends on deals and negotiation, and where auditing and surveillance can be counterproductive. Modes of openness can empower some participants and exclude others with unintended consequences, as has been the experience with Freedom of Information legislation. Intended as a tool of

democratic citizenship, it is often a resource for muckraking journalists in search of a story. Mechanisms of accountability and transparency can therefore be quickly discredited in organizational settings, despite the best intentions of their designers.

The different chapters of this book deal with these and other complexities of organizing accountability, not least the potential pathology of societies which invest more in account-giving than doing, which produce quality labels which are immediately compromised by small print, and which create forms of 'transparency' which are impossibly costly for most people to interpret. How we are perceived, as organizations and individuals, rather than what we do, has come to be a major preoccupation in late modern societies. Even the regulatory institutions built to serve better accountability, and dedicated to the production of social and economic trust, also look over their shoulders at the different constituencies which might hold them to account and subject them to blame. The response is, to adapt a phrase from Ian Hacking, an 'avalanche of norms' which seems to have its own momentum and logic.

All this means that the process of organizing accountability is one of the most significant topics of our age, touching nearly everyone. This book deserves a wide readership for that reason alone.

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London, November 2007