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Institut de hautes études
en administration publique

Raphaël Zumofen

**Public accountability – A summary
analysis**

Working paper de l'IDHEAP 4/2016
Unité Management public et marketing

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Introduction

Accountability is a very widespread concept and one of the key principles of modern public governance. The concept involves an obligation to account, or answer, for the way in which an organization has fulfilled responsibilities that have been entrusted to it (Facal & Mazouz, 2013). In other words, when a public duty has been delegated, the individual or organization concerned must show itself to be accountable and justify its actions in connection with the duty. Accountability has today become a buzzword in modern public administration, in the view of authors such as Bovens, Goodin, and Schillemans (2014b). Between 2001 and 2006, the term appears on average in the title of 50 to 70 bills proposed by the United States government in each two-year cycle (Dubnick, 2007). Public accountability has become a major theme throughout the world (Christensen & Lægreid, 2011). Its virtues are constantly praised and its effects recommended, despite its sometimes being not fully measured or even understood.

Today more than ever, governments must answer for their actions to the population that elected them, and public bureaucracies must justify public funds that are invested in the implementation of government policies for which they are responsible (Lewis & Triantafillou, 2012). Accountability is thus of vital importance for countries that are seeking to achieve transparent, democratic governance (Tan, 2014) and a vital element in the legitimacy of the public sector in liberal democracies (Thomas, 1998). Executive accountability is thus now central to any consideration of the roles and functions of public actors (Facal & Mazouz, 2013).

The trend for public duties to be delegated to autonomous entities (or quasi-autonomous entities such as government agencies) has become increasingly marked since the 1980s. In the field of public management, the late 20th century was marked by vigorous debates about how to improve the results of public action, and about the effectiveness and efficiency of systems of public governance (Facal & Mazouz, 2013). The reforms associated with the New Public Management (NPM) movement, designed to inject “entrepreneurial spirit” into government (Osborne & Gaebler, 1993), have guided government thinking about beneficiaries of the State. In doing so, service delivery has assumed central importance, and this involves determining, among other things, whether the government is the purveyor of services or whether its role is subsidiary (Fivat, 2013). The State thus considered that centralization of government was not necessarily always beneficial and that entrusting tasks to governmental, para-governmental or private entities was preferable in some cases. This is how political authorities came to delegate decision-making powers, often more substantial than those previously envisaged in central departments of public administration (Verhoest, Demuzere, & Rommel, 2012), to external entities.

Accountability developed extensively in parallel with the emergence of NPM and the transformations it generated. Traditionally, accountability had been conceived of and operationalized in the light of the judicial-administrative notions underlying Weberian principles (Facal & Mazouz, 2013). Developments that have followed in the wake of NPM over the past 30 years have however led to a reconfiguration of the roles and functions of the main administrative actors (Facal & Mazouz, 2013). Many studies have been conducted using approaches grounded in administrative and political sciences (Bourgault &

Savoie, 2009; Peters, 2009; Pollitt & Bouckaert, 2004) or economic and management sciences (Bartoli, Mazouz, Keramidias, & Larat, 2011; Fouchet, 1999; Mazouz, 2008). These authors agree on the need for a careful rethinking of the accountability and transparency of the main actors in public action (Facal & Mazouz, 2013). More recently, there have been numerous redefinitions of the concept, variously from relational, psychological, mechanical, behavioural or functional viewpoints. These redefinitions and parallel explorations call to mind the long-standing debate on the concept of responsibility in the 1940s between Friedrich (1940) and Finer (1941). Successive frameworks appeared, all presenting particular characteristics, allowing understandings of accountability that were by turns quantitative and qualitative. None has established itself as a standard today, the contextual particularities being too great; but standardization would be welcome and would enable comparative consideration in particular.

Although accountability has always been a factor in the public sector, it has strongly intensified in recent years (Ossege, 2012). Its definition and conceptualization have been thoroughly re-examined and continue to develop with successive political-administrative transformations. The notion of accountability is today associated with good governance (O'Kelly & Dubnick, 2014), even to the extent of being held up as an icon of good governance (Frølich, 2011). Some authors go so far as to state that the study of governance today is in reality the study of accountability (Strydom, 1999). Accountability has effectively become the essential means of improving efficiency, control and outcomes globally (Curtis, Harvey, & Ravden, 2005; Noordegraaf & Van der Meulen, 2008) and of protecting the interests of citizens (Grossi & Thomasson, 2015).

The term began to be used with greater regularity in the 1960s and 1970s, and this trend continued in the 21st century with increasingly frequent use in official documents (Dubnick, 2014). More recently, one of the three main objectives of President Obama's Recovery Act, introduced in the wake of the financial crisis, was to retain high levels of accountability and transparency in connection with government spending (Bovens et al., 2014b). The concept lies at the heart of successive restructurings of government moving towards increasing autonomy and thus aimed at greater control over decentralized units. This trend fosters the emergence of certain forms of control¹: as soon as an actor is granted some degree of autonomy, justification of its conduct is generally sought, most often through an accountability mechanism.

This paper will attempt to circumscribe the complex concept of accountability by giving an overview of its many facets. The first part will look at how the concept has evolved over time, from its earliest manifestations to its current use, taking in on the way the inescapable debate between Friedrich and Finer about its essence. The second part will focus on the definition of accountability, paying particular attention to the various dimensions and components that make up accountability today. The third part will consider the concept from a managerial and strategic point of view. The fourth part will describe the concept from the viewpoint of its circular interaction with trust. In the final part, the multiple classification frameworks will be discussed and commented on.

¹ This control generally manifests as procedures of accountability, which may be seen by the actor as constraining to varying degrees.

1. Conceptual development and theoretical debate

1.1 The historical trajectory

Historically, the term accountability is attached to the notion of “accounting” (Bovens, 2007a). The earliest notions of accountability can be traced back to the distant past. When Hammurabi, King of Babylon, promulgated his legal code in 2000 BC, he had already understood the necessity for careful scrutiny of those entrusted with managing the assets of others (Bird, 1973; in Gray & Jenkins, 1993). This anecdote suggests that the history of accountability is as old as civilization itself (Gray & Jenkins, 1993).

Semantically, the term accountability derives from dual roots: counting and answering (in the sense of answering *for*). The counting sense goes back to the Domesday Book,² completed in 1086. The first formal record of the notion of accountability thus dates back to the reign of William the Conqueror (William I of England) (Bovens, 2007a). The Domesday Book was a census of property and resources in England, and was not compiled merely for the collection of taxes: William’s purpose in surveying assets and properties was to lay the foundations of royal governance (Bovens, 2007a). The book thus contains the first mention of the term accountability³. The term was then used in the meaning of accounting⁴, or rather of “rendering accounts”. This practice of surveying assets, as noted by Bovens et al. (2014b), is a foundation of power relationships and the obligations imposed by the most powerful on their vassals. Compiling a list of assets provided a basis that made discrimination and taxation possible. Over the course of history, however, the concept of accountability gradually became detached from that of accounting and established its own meaning. Freed from a purely financial sense, accountability now conveyed the promise of just and equitable governance (Bovens, 2007a).

The second root of the term accountability, the sense of “answering for”, goes back to ancient Greece, where leaders were called upon to render accounts publicly to the *polis*. This is the first appearance of the notion of answering for one’s actions. It carried a form of sanction, since any leader unable to answer for his actions publicly would incur the wrath of the crowd. Accountability thus lies, historically, at the intersection of the notions of accounting and answering.

More recently, with the growth of bureaucracy advocated by Max Weber (1922), accountability has become a frequently used and cited term. In his conception of the State, Weber put forward a highly hierarchical system of authority calling for the supervision of public officials of lower rank by those of higher rank. This model took root just as society was undergoing a far-reaching transformation with the appearance of large organizations. Weber strove to understand the typical features of these organizations and to transpose them onto the public sector. As major corporations, political parties

² A nationwide survey of land holdings. The name derives from the fact that the decision of the assessors was final and without appeal (the document was also known contemporaneously as “The Book of Judgment”).

³ The Domesday Book is often cited as the ancestral basis for *La Cour des comptes* in France or *La Commission de gestion* in Switzerland.

⁴ Accounting here has two meanings. On the one hand, accounting records assets, debts, promises or agreements. On the other hand, it is also the basis on which a person or organization is judged. It is therefore a compulsory rendering of accounts, one on which one is subsequently judged (Bovens et al., 2014b)

and massive trade unions developed, public administrations took a similar path by forming large monolithic bureaucratic blocs⁵. Bureaucracy is characterized particularly by impersonal rules, rational organization of work, and centralization of decision-making. Accountability fits nicely into this way of operating, since it is a cornerstone of the delegation of power.

As administration became increasingly complex, it gradually became the subject of study. The question of responsibility was one of the first issues to be addressed. The first mentions appeared in the 1930s. The starting point of all studies of responsibility is that, even with the best institutional arrangements, considerable room for irresponsible conduct is inevitable in the conduct of administrative activities (Friedrich, 1940). With the popularity of Weberian bureaucracy, early researchers began to examine the notions of accountability, responsibility and control. Two of these early academicians, Carl Friedrich and Heinrich Finer, took a keener interest in accountability and concerned themselves with its conceptual definition. The quarrel between these two professors remains topical today, because its focus is the very essence of accountability (or responsibility, in some definitions). It is still regularly cited today as a pioneering conflict about the ideal conception of a public agent. The central issue in the debate is the most effective way of guaranteeing the accountability of public officials in democratic systems, concentrating particularly on the role of professional standards and individual values in public accountability (Al-Habil, 2011).

The debate between the two researchers began in 1935, at a time when the Roosevelt administration had massively extended the provision of government services (Jackson, 2009). The great depression that followed the stock exchange crash of 1929 caused academics to reflect on different ways of reorganizing governments and making them more efficient. The objective was to ensure that public officials carried out the tasks entrusted to them properly and without opportunism. Friedrich (1940) considered that professional standards and technical skills sufficed for public officials to accomplish the tasks given to them, thereby propounding a moral, rather than political, form of responsibility. Hence checks need be only inner (in the sense of personal) or carried out by colleagues having the same level of competence. The responsibility of administrators is not towards politicians or parliament. This conception is based on the same vision as that of Gaus, White, and Dimock (1936), who were the first to speak of “inner checks”, putting forward the need for public officials to acknowledge the professional standards of their employment. Friedrich (1940), however, pointed out the first conceptual difficulties in defining who is responsible for what and to whom, as well as the effects of this process on the conduct of normal business. He was thus the first to put forward the idea of multidimensional accountability. He also stressed the urgent need for attention to the concept by putting his finger on the fact that the notion of responsibility in the public sphere was not well suited to the rapid evolution of administrative tasks at the time.

Finer (1941), on the other hand, maintained that only external checks by the legislator and the political sphere could guarantee the accountability (“responsibility” in his work) of public officials. He considered that the latter were unable to decide what was in the public interest and what was not. Therefore an external controlling authority was required to ensure that they perform their tasks correctly. He contended that this process is an essential foundation of democracy. In his view, internal checks led to the corruption of public administration. Like Friedrich (1940), Finer evoked a modern

⁵ Switzerland is partly spared by this tendency as a result of its traditional decentralization. However, it has still been affected by the rise of Weberian theories

state, undergoing mutation, that required certain concepts, such as that of responsibility, to be extended. Both professors used the term responsibility in a sense close to that of accountability. According to Finer (1941), responsibility means that X is accountable for Y to Z. He upheld the idea of accountability seen from the viewpoint of moral obligation. Although Finer's use of the notion of responsibility was thus analogous to the term accountability as we use it today, the meaning of accountability has now been extended beyond the considerations of external scrutiny laid down by Finer (1941), and now includes the idea cherished by Friedrich (1940) of the individual's inner responsibility to his or her conscience and moral values (R. Mulgan, 2000). Although they disagreed on many aspects, Finer and Friedrich were pursuing similar objectives in this debate. They aimed to define the notion of responsibility in such a way that it would contribute to the efficiency sought by the Weberian model⁶ ⁷. The issues explored in this paper are thus germane to a debate that has been going on for over 70 years, since the objective of both academics was to put the notion of responsibility (accountability) at the service of efficacy, efficiency or, more broadly, performance.

The late 20th century saw the concept of accountability evolve with dizzying speed into a much broader notion than that described in Weberian bureaucracy. From the "financial accounting" model, it moved to "public accountability" under the stimulus of New Public Management (NPM) reforms in the UK under the Thatcher government and the Reinventing Government movement of the Clinton-Gore Administration in the United States (Hood, 1998; Pollitt & Bouckaert, 2004). NPM, which emerged in the 1970s in a context in which many were calling for management in the public sector to be modelled on that practised in the private sector, emphasized the efficiency of processes and granted a degree of autonomy to certain state bodies. These reforms were stimulated, among other things, by the budget deficits of the 1980s in the wake of the recession that followed the 1973 oil crisis, forcing governments to make cuts in social spending, which had been growing since the end of World War II (Kickert & van der Meer, 2011). Starting in the 1980s, the very notion of public service was called into question and had to evolve: marketplace and performance ideas gradually spread to the public sector (Buisson & Hernandez, 2004). From then on, more complex systems of accountability appeared, the aim being to enable governments and their institutions to ensure better implementation of public programs, some of them decentralized (Braithwaite, 1998; Hood, 1995), while retaining the right of inspection over their activities. The goal of both NPM⁸ and Reinventing Government is a performance-driven system in which managers are able to use their entrepreneurial skills to attain objectives, with greater discretion over their management of processes (Posner, 2006). Switzerland also boarded the NPM train, dubbing its national reform *Wirkungsorientierte Verwaltungsführung* (WoV) (results-oriented administration) (Proeller, 2007)⁹.

Traditionally, Western democracies provided a system of vertical accountability based on a principal-agent relationship (Strøm, 2000; Verschuere, Verhoest, Meyers, & Peters, 2006). In the past many

⁶ Finer (1941) states: "Administrative responsibility is not less important to democratic government than administrative efficiency; it is even a contributor to efficiency in the long run. Indeed, it is tempting to argue that the first requisite is responsibility, and if that is properly instituted efficiency will follow."

⁷ In a similar vein, Friedrich (1940) writes: "What is more important is to insure effective action of any sort. To stimulate initiative, even at the risk of mistakes, must nowadays never be lost sight of as a task in making the government's services responsible."

⁸ Drumaux (2011) maintains that NPM is not strictly speaking a model, but rather a set of proposals that are not necessarily consistent with one another.

⁹ Administrative reforms of the period depended on the political institutions and social systems that had developed in different countries (Kickert & van der Meer, 2011) but they all followed the broad lines of NPM.

authors proposed a definition based on this conception, which today appears restrictive¹⁰. Traditional accountability arrangements only involved national institutions (Bovens, 2007b) and operated on the basis of a relationship between agent and principal (Lehto & Salminen, 2012). Weberian or Diceyan models, based on monolithic hierarchical systems and on political accountability relationships, came under pressure in many states and had to be adapted by including more diversified, pluralistic accountability relationships (Bovens, 2007b). The Weberian concept of accountability thus appears very limiting today. Developments obliged researchers to extend the concept (Day & Klein, 1987; Gregory, 2009; Kearns, 2003; Thomas, 2003). Accountability issues became increasingly apparent in political and academic agendas (Arnull & Wincott, 2002; Fisher, 2004; Harlow, 2002; Hood & Peters, 2004), creating a real need to redefine and expand the notion of accountability.

Accountability has long been not only a key objective but also a problem for constitutional legislation, particularly in the UK (Dicey, 1959; in C. Scott, 2000). What began as a tool for improving the efficiency and effectiveness of governance became an end in itself. Accountability has gradually evolved to become an icon of good governance (Bovens, 2007a). The transformation of institutions, notably at the European level, with a tendency towards multilevel and transnational governments, necessitated the creation of corresponding accountability regimes (Fisher, 2004; Schmitter, 2000). Against a background of globalization, in which information travels rapidly and institutional levels multiply, accountability could no longer be seen as solely as a one-way relationship towards a hierarchical superior, but as a complex, multidimensional system involving a host of actors from different horizons. Authors such as Stone (1995) and Romzek and Dubnick (1987) began by drawing a distinction between various types of accountability putting forward the idea that these relationships could either complement each other or contradict each other, creating potential conflicts of interest. Purely vertical (or upward) traditional models of accountability were called into question and the concept required a complete rethink. In particular, it was considered from a horizontal point of view by Bovens (2007b) and then from a *downward* vertical standpoint. These extensions have led to the current definition that is much broader and covers more ground than was the case historically.

Accountability has therefore undergone substantial change since its first mention in the Domesday Book. Its trajectory is closely linked to the historical contexts in which it has been situated. Its meaning has evolved in tandem with the social and economic breakthroughs of each era. The concept of accountability has come close to that of control, although the two concepts have remained distinct¹¹. Accountability in the era of governance is a multifaceted concept covering a wide area of meaning. Today accountability is conceived of as being owed to a host of actors, vertically, horizontally and even diagonally, upwards or downwards. This multiplicity of relationships makes the concept difficult to grasp and its meaning appears increasingly to be taking on a symbolic value. Accountability is now ubiquitous and concerns everyone.

¹⁰ R. Mulgan (2000) clearly summarizes this traditional (now outdated) view of the accountability relationship as having three characteristic elements: it is external, in that the account is given to another person or entity; it involves social interaction and exchange between the party seeking answers and justification; and it implies rights of authority, such as the right to demand answers and impose sanctions.

¹¹ In the view of R. Mulgan (2000, p. 563), they are closely connected, because accountability is a control mechanism.

1.2 Mechanism or virtue

All researchers who study accountability rapidly come to the conclusion that the term has different meanings for different people (Behn, 2001). It is often erroneously used as a synonym for good governance, transparency, equity or integrity, among other things (Bovens, 2010). While nobody contests the need for and the benefits of accountability, the manner in which it is defined is giving rise to a great deal of debate (Aucoin & Heintzman, 2000; Bovens, Schillemans, & Hart, 2008; Christensen & Lægreid, 2014; Sinclair, 1995). Accountability can be seen from two main angles: as a virtue or as a mechanism. There are opposing trends in the literature and the differences of opinion are a reflection of geography. The concept of accountability changes radically from one side of the Atlantic Ocean to the other. In the United States, accountability, being accountable, is seen as a quality. As a result, accountability as a concept has been studied from a normative angle (Bovens et al., 2008). It is seen as an evaluative concept qualifying the execution of a task or the performance of an actor (Bovens et al., 2008). The focus of interest is the conduct of public agents and their capacity to account for their actions. Accountability is understood as an asset or a quality for public agents. As stressed by Bovens (2010), the concept of accountability is sometimes reduced to the mere fact of being accountable. Being accountable provides a degree of certainty about the organization or individual concerned and conveys an image of transparency (Hood, 2007, 2010) and trust (Bovens, 2010). Seen from this angle, accountability is associated with normative values and positive connotations¹².

Dubnick (2007) raises the point that, although definitions are incomplete and divergent, they all agree on the fact that accountability is a quality, both for officials, agencies and businesses and for the government in general. In this case accountability is used as a set of standards of behaviour for actors and seen as a desirable state (Bovens, 2010). The concept underlines the desire to act in a transparent, just and equitable manner. However, the normative aspect of the concept is contestable, and indeed it has been contested (Gallie, 1962), since there is no consensus as to what is accountable behaviour. Standards differ depending on role, institutional context and political perspective (Fisher, 2004). The literature focuses, from this behavioural standpoint, on the standards required of public agents and their evaluation and behaviour (Considine, 2002; Klingner, Nalbandian, & Romzek, 2002; Koppell, 2005; O'Connell, 2005; Wang, 2002). This behavioural dimension is used in an almost emotional manner, as pointed out by Bovens et al. (2014b). The studies of accountability that define it as a virtue focus on the performance of governments, officials and agencies by formulating, either implicitly or expressly, a set of standards for good governance (Considine, 2002; Koppell, 2005; O'Connell, 2005; Wang, 2000). Actors are then evaluated on the basis of the set of standards that defines what appropriate behaviour commensurate with expectations would be. This approach raises questions about how these sets of standards are defined, and more specifically about possible political manipulations that might be brought to bear. Indeed, these sets of standards can provide the opposition with the basis for forceful political criticism when the government in place fails to live up to them.

On the other side of the Atlantic, in continental Europe, the United Kingdom, and also in Australia, accountability is seen from a more descriptive standpoint (Bovens et al., 2008). The authors conceive

¹² McGee (1980) goes so far as to describe it as rhetorical tool used to convey an image of good governance and rally supporters.

of it as a social mechanism, an institutional relationship or an arrangement through which an actor is accountable to a forum (Day & Klein, 1987; R. Mulgan, 2003). This viewpoint considers accountability as a relationship between a sovereign and his subjects, a principal and his agent or, in a broader conception, a forum and an actor (Bovens, 2010). Accordingly, studies focus on the capacity to be declared accountable *ex post facto* by accountability forums (Bovens, 2010). In this case, what is studied is not the conduct of public agents, but rather institutional arrangements. The focus is the very fact of being accountable and of the justification for this accountability. This more historical conception is based on the social relationship, which implies an obligation to justify and explain one's behaviour (Day & Klein, 1987, p. 5; R. Mulgan, 2003, p. 7; Romzek & Dubnick, 1998, p. 6). This view of accountability as a social, political or institutional mechanism remains dominant in the academic literature today (Bovens et al., 2014b). In this mechanistic conception, accountability is seen as containing three indispensable elements: first, actors are forced to account for their conduct; second, the forum can question the actor and set its reading of the situation against that of the actor; and third, the forum will decide whether it is satisfied with the actor's response (Bovens et al., 2014b). In this perspective, it is possible to study accountability from several angles, such as that of the relationship between the actor and the forum (C. Scott, 2000), the effects of these relationships (Day & Klein, 1987; Schillemans & Bovens, 2011), legal attributes, the power of sanction, and the legitimacy of such mechanisms or their effects on performance.

These two viewpoints are equally important for the study of accountability, since they shed different lights on the concept and highlight the contrasting administrative, literary and political traditions on either side of the Atlantic. The purpose of public accountability is thus to maintain and strengthen citizens' trust in the government and narrow the gap between elected representatives and the public or, more globally, the governors and the governed (Aucoin & Heintzman, 2000). Accountability as a virtue is therefore important for democratic governance since it bestows legitimacy on public agents and public organizations (Bovens, 2010). In this perspective, it is vital that accountability should be evaluated, since this will legitimize or delegitimize the exercise of public power (Bovens, 2010). As for the viewpoint of accountability as a mechanism, this too is necessary to gain a complete vision of the concept. This approach, focusing on the actual process of accounting for one's behaviour, brings a number of benefits that are listed by Bovens (2010): the *ex post facto* mechanism may play a ritual role in enabling a period to be terminated or an event to be deemed closed. Through this ritual of public rendering of accounts, injustices may be revealed and those responsible identified (Braithwaite, 2006). Accountability mechanisms are especially important in crimes, "tragedies, fiascos, and failures" (Bovens, 2010). These mechanisms also provide an opportunity to guarantee a form of good governance through the chain of principal-agent relationships¹³ that characterize modern representative democracies, as pointed out by Lupia (2003) and Strøm (2000). They also provide a democratic process for evaluating the manner in which the population is represented and the government is led (Przeworski, Stokes, & Manin, 1999) and also enable abuses of power or corruption to be detected or prevented (Schedler, 1999). In certain cases, moreover, they encourage critical thinking and stimulate organizational learning. The spectre of sanctions from outside ought to oblige

¹³ Based on the postulates of new classical economics, self-centred individuals and conflicting interests, the theory of agency holds that individuals must have a vested interest in order to cooperate and must be controlled in order to counter opportunistic behaviour (Fivat, 2013).

actors to seek optimal solutions. This instrumental viewpoint of the concept of accountability serves the shared goal of both conceptions, which is to guarantee accountable governance (Bovens, 2010).

Aucoin and Jarvis (2005) stress that these opposing yet complementary conceptions are the result of quite specific historical conditions. On the one hand, since public values are fundamental to the American political and administrative tradition, it is not surprising to see accountability described as a virtue. On the other hand, in Europe, parliamentary systems operate differently, with ministerial responsibilities towards parliament being paramount. As a result, accountability is conceived of in Europe as a mechanism to be used *ex post* for the purposes of control, both administrative and political.

Table 1: Two concepts of accountability according to Bovens (2010)

	Virtue	Mechanism
Locus	Behaviour of actor	Relation actor/forum
Focus	Evaluative/prescriptive Substantive standards	Analytical/descriptive Effects of arrangements
Field of study	Good governance	Political and social control
Research design	Dependent variable	Independent variable
Importance	Legitimacy	Various goals
Deficit	Inappropriate behavior	Absent or malfunctioning mechanisms

The two concepts of accountability presented above are actually far from incompatible in the final analysis. Resulting from different political traditions, the contrast between them is in some aspects reminiscent of the Friedrich-Finer debate. To take a stand for one or other of these definitions is to exclude an entire area of research and to underestimate the considerable reach of accountability, especially in the current context. Mechanism and virtue are both essential aspects of accountability and must be blended if one is to appreciate the full scope of the concept.

2. The nature of accountability

2.1 Definition

The English word accountability is used in a number of languages, because attempts to translate it can lead to confusion. Its meaning has been and continues to be a subject of heated discussion. Often it is difficult to agree on the dimensions to include in its definition. In French, the term can be translated by *responsabilité*, *redevabilité* or *imputabilité*. Definitions continue to evolve, with certain authors conceiving of accountability as a simple authority relationship between an agent and a principal that is achieved through interaction (Thomas, 2007), as the process of making actors responsible for their actions (Fox & Brown, 1998), or as the means by which individuals or organization reports to a

legitimate authority and are held responsible for their actions (Edwards & Hulme, 1996). Other authors base their definitions on one or other of the parties in the relationship: Pollitt and Bouckaert (2004) focus on the actors: accountability is a relationship in which one party, the *accountor*, has an obligation to explain and justify his behaviour to another party, the *accountee*¹⁴. Ebrahim (2005) focuses on the rights of stakeholders: the means by which individuals and organizations are required not only to account for their actions to an outside entity, but also to justify all modifications or remodelling of missions, objectives and organizational performances internally. Gray and Jenkins (1993) focus on tasks: an obligation to report on and take responsibility for the performance of tasks towards those who gave the tasks. March and Olsen (1995) also base their definition of accountability on the notion of reporting, which they understand as the act of providing explanations or interpretations. In their view, then, explanations and justifications are at the core of accountability. Requiring people to account for their actions thus means inviting them to explain their actions, with two competing factors in mind: consequences and pertinence. R. Mulgan (2000) associates accountability with control, stating that it is often taken as a control mechanism and even recognized as itself being part of control. There are thus multiple definitions, and there is often confusion over the concept's meaning.

In its primary meaning, accountability describes a relationship in which an individual or an organisation must explain and take responsibility for actions (Sinclair, 1995): a "giving and demanding of reasons for conduct" (Roberts & Scapens, 1985, p. 447). Whatever its interpretation, the concept of accountability necessarily implies "inter-subjectivity" (Shearer, 2002). Being accountable involves establishing an identity interdependently with others (Schweiker, 1993, p. 234). Rendering accounts means in fact that individuals become moral agents. Schweiker's analysis (1993) points out the duality of an actor's conduct in giving an account: the individual is both the person providing the account and the person who has acted and on whose conduct he or she must report. The person who performed the action being reported and the reporter are one and the same, but are not identical (Schweiker, 1993). Edward Arrington and Francis (1993) stress the fact that being accountable may be defined as providing reasons for having acted in a certain way that can be understood by others, making life intelligible and meaningful (Schweiker, 1993, p. 234). Accountability is thus formed by social norms (Birkett, 1988) and expectations about what has been determined to be good conduct and an acceptable level of performance on the basis of social consensus (Day & Klein, 1987, p. 67). It can be seen as a sharing of reasons to justify conduct (Messner, 2009) or the charge of answering for one's action to another person or organization (C. Scott, 2000). Giving an account means providing reasons for conduct, justifying what has or has not been done. The purpose of an account is to prevent conflict by bridging the gap between action and expectation (M. B. Scott & Lyman, 1968).

The notion of accountability has long been a feature of political science and in general accounting, but its use is much more recent in the field of public administration and international governance (Lindberg, 2013). Today it has a meaning specific to each discipline: auditors see it as a numerical or financial problem, political science specialists as a political imperative, jurists as an institutional arrangement and philosophers as a dimension of ethics (Sinclair, 1995). Like power, accountability can be understood as being variously an attribute, an obligation, a property of a relationship, a property of an authority structure, an artefact of scrutiny (Sinclair, 1995) or simply a choice (Greitens, 2012). This choice may sometimes be dictated by culture or tradition and at other times by political or organizational necessities. How we define accountability therefore depends partly on current

¹⁴ In this definition, *accountor* and *accountee* replace actor and forum without any particular distinction.

ideologies (Sinclair, 1995). Systems of accountability are dependent upon complex social interactions between complex actors in complex organizational and cultural environments (Yang, 2009).

Accountability thus involves, initially, a definition of rules and procedures, followed by the use of resources to ensure compliance with predefined expectations (Jos & Tompkins, 2004). Nobody can be accountable to another person or organization unless that person or organization has delegated to him power of some sort and a degree of autonomy. Similarly, it is not possible to ask someone to be accountable for something beyond his control (Schedler, 1999). Like control, accountability is clearly linked to the main objective, which is to have agents act in a manner consistent with the wishes or instructions of their superiors (Arambula, 2008, p. 4) or, generally, to have actors act in accordance with the wishes of forums¹⁵. The existence of power provides a *raison d'être* of accountability (Schedler, 1999). A is accountable to B when A is obliged to inform B about A's actions and decisions, to justify them, and to suffer punishment in the event of eventual misconduct (Schedler, 1999).

Despite all the sometimes contradictory viewpoints explained above, there is one meaning of accountability on which all seem to agree: accountability involves being required to give an account of one's actions to some authority (Jones, 1992). Accountability therefore means, in its fundamental and essential definition, an obligation to explain and justify one's conduct (Bovens, 2007a) to a third party. In this conception of the term by Bovens (2007a), there exists a clearly established relationship between two actors, a reference to the theory of agency. Accountability is thus seen as a social relationship¹⁶ between two actors: the principal and the agent, the accountee and the accountant, or the actor and the forum, depending on the definition. This paper will use the terms "actor" and "forum" in order not to restrict the accountability relationship to that of agent-principal.

Accountability is thus the principle by which those who possess and use public authority render accounts (Aucoin & Heintzman, 2000). Bovens et al. (2008) stress its importance by arguing that it involves not only answering to an authority but also a moral (and sometimes legal) obligation to provide answers about one's actions to that authority. Accountability thus meets obligations of transparency and helps to ensure that public administrators pursue publicly valued goals and satisfy legitimate performance expectations (Romzek & Dubnick, 1987). It is seen as a crucial success factor in networks, multilevel governance and relational or collaborative arrangements between institutions in the public, private and nonprofit sectors (Agranoff & McGuire, 2001; Considine, 2002; Goldsmith & Eggers, 2004). Accountability is often seen as being connected to transparency (Anneli Hujala, Andersson, & Wikström, 2014), sometimes even being considered as a synonym. And yet these two notions are quite distinct; to confuse them is reductionist. Nevertheless, transparency indicators are often used to measure accountability in order to reduce its complexity (Anneli Hujala et al., 2014). Any perception of accountability containing only a single dimension¹⁷ would however prove to be biased, so complex and multidimensional is the nature of accountability, as this paper will show in the following sections.

Accountability is, then, a concept that can be defined in many ways, regardless of one's academic field. The trend is towards the inclusion of increasing numbers of dimensions, and for the term's scope to

¹⁵ Specific terminology used in this paper is set out in the next paragraph.

¹⁶ In this conception of social relationship, one can also cite Giddens (1984), who sees accountability as a structural property of the system of governance (Yang, 2009).

¹⁷ Transparency, or another dimension.

widen continually. At bottom, however, certain elements are common to all definitions: delegation of a task from a forum to an actor in exchange for the latter's accountability to the former. Task delegation¹⁸ is based on a study of the situation by the forum, which deems that the actor is capable of carrying out the task and of providing evidence that it has been done, using defined conditions of accountability¹⁹. A defined field of responsibility has been established jointly by the forum and the actor, or imposed by the forum²⁰. Analogously, the conditions of accountability have also been established jointly by the forum and the actor, or imposed by the forum. The actor is subsequently faced with the forum's judgement on two distinct aspects: the task itself, and compliance with the defined conditions of accountability. The forum's dissatisfaction may be aroused by inadequate performance of the task and/or by deviation from the defined conditions of accountability. Judgment may also come from a forum with which no conditions have been agreed, but which has a right to monitor the task.

Accountability is thus circumscribed as the relationship between an actor and a forum²¹. The actor is the "issuer" of accountability, since a task²² has been delegated, and he, she or it must comply with the conditions of accountability attached thereto. The forum is the "recipient" of accountability, since he, she or it receives information from the actor about the task through the mechanisms of accountability. This relational point of view makes clear that accountability is above all a relationship between two persons, a person and an organization, or two organizations. It leans towards a mechanistic view of accountability, although the notion of virtue remains present. Indeed, the judgment of the forum defines whether the actor has been virtuous by observing the mechanisms of accountability and carrying out the task in a way that satisfies expectations. In some aspects, the definition of accountability echoes the notion of control, and the two concepts are sometimes subject to confusion. However, they are clearly distinct, and although accountability is a form of control, the reverse is not true (Busuioc, 2009).

2.2 Accountability and control

The concepts of accountability and control are closely bound up with each other. Although the two terms have been, and still are, too often wrongly used interchangeably, there is a clear distinction between the two (Busuioc, 2009). Control is fundamentally broader than accountability. It comprises *ex-ante*, simultaneous mechanisms, whereas accountability occurs solely *ex post* (C. Scott, 2000, p. 39). In the words of Christensen and Læg Reid (2011), accountability is purely retrospective.

Control means that an individual or an organization has power over another individual or organization and can proactively direct the latter using specific mechanisms (Busuioc, 2009). However, these mechanisms are not mechanisms of accountability, since they do not operate through procedures

¹⁸ Where present.

¹⁹ It is also possible that some forums who have not delegated the task in question nevertheless have a right of inspection over the organization's activities and expectations in terms of accountability.

²⁰ Or the task, depending on the terminology used.

²¹ This chapter presents the relationship as a one-to-one connection, but this is rarely the case. The trend is towards the multiplication of forums for a single actor.

²² Detailed earlier.

whereby actors must explain and justify their conduct to forums (R. Mulgan, 2003, p. 19). Accountability specifically precludes direct control by the forum. It arises as a consequence of the actor's need for autonomy and its purpose is to allow the actor to act with a greater or lesser degree of autonomy depending on the terms of the contract. Accountability procedures are introduced when the forum has renounced control (Busuioc, 2009), which is deemed to be too constraining or to allow insufficient freedom to the actor²³.

Accountability thus comes into play when delegation is accompanied by autonomy, for example when an agency is created. Autonomy is, moreover, seen as beneficial in the search for performance (Yamamoto, 2006) and should not be influenced by political considerations, as stressed by Van Ooik (2005, p. 145). When the differences between the two concepts are considered, it appears clear that control and autonomy are incompatible, whereas accountability and autonomy make good bedfellows. Furthermore, while accountability mechanisms are a kind of control mechanism, the reverse is not true (Busuioc, 2009). Ignoring the difference between the two concepts can lead to "a nonsensical situation in which independence is given with one hand and removed with the other" (Busuioc, 2009, p. 10).

The difference between the two concepts comes down to a question of temporality. Control can be divided into three distinct sequences. First, *ex-ante* control, which is a form of mechanism that the principal uses in his relationship with the agent to demarcate the latter's power. This mechanism operates by setting the bounds within which the agent can act and wield the power delegated by the principal. This is therefore a kind of contract, governing the "zone of discretion" and the conditions for its use, that is agreed between the principal and the agent. The zone of discretion can be defined as the sum of the powers invested by the principal in the agent, less the sum of the control instruments available to the principal (Stone Sweet, 2002). Second, simultaneous control is an informal type of control that a principal exercises over his agent whereby "the agent's future actions are steered and/or determined by the principal", resulting in "a decrease in the original mandated discretion of the agent" (Busuioc, 2009). Simultaneous control often has the effect of restricting or cancelling out the zone of discretion formerly granted *ex ante* to the agent. Third, *ex-post* control comes closest to accountability. However, some fundamental differences remain, chiefly concerning stimulus. Accountability can originate from a stimulus from either the actor or the forum, whereas control originates solely from the forum. To remove this possibility of stimulus from the actor would be to completely eliminate accountability, since it would turn into mere *ex-ante* control. Accountability is understood as a mechanism in which information is presented, a discussion takes place, followed by an evaluation and possible sanctions to conclude the process (Bovens, 2007a), either at the request of the forum or on the actor's initiative. It is also essential to note that control necessarily involves a principal-agent relationship, whereas the accountability relationship is one of a forum and an actor. The forum may have the same status as a principal, but this is not necessarily the case (Busuioc, 2009).

²³ As Drumaux (2011) correctly points out, control is useful for better coordination, but excessive control is "pathological", since it harms coordination.

Table 2 : Various scenarios according to the presence of controls and accountability²⁴

Ex-ante control	Simultaneous control / Ongoing control	Ex-post controls / Accountability	Results on the public agent
Yes	No	Yes	Agency independence (separation and decision-making autonomy) within the boundaries of its mandate
Yes	No	No	Agency independence (separation and decision-making autonomy) within the boundaries of its mandate but with risks of accountability deficits
Yes	Yes	Yes	Little or no independence (formal separation but autonomy of decision-making largely circumscribed)

The notions of accountability and control are thus quite distinct and cannot easily be reconciled or used as synonyms. Accountability is sought by the forum often because it wishes to steer clear of forms of control that would restrict the actor's autonomy too severely. Thus, in opting for accountability rather than control, the forum seeks to allow the actor sufficient independence, granted on the basis of trust. Both notions can also be applied, with simultaneous or *ex-ante* controls combined with accountability mechanisms. However, as explained earlier, proceeding in this manner would allow the actor too little independence, thereby forgoing the benefits of accountability, which allows a high degree of independence while maintaining a strong right of scrutiny. It is therefore vital that the mandator of the task should think carefully about the conditions it wishes to impose. Although accountability is quite distinct from, and should not be confused with, control – as we have just explained – it nonetheless comprises various dimensions and answers to a number of varied conceptions. It therefore appears essential to carefully delimit these various dimensions and components in order to grasp the notions attendant on the concept.

2.3 Dimensions and components

Accountability has many dimensions, as described by Koppell (2005) and Mouritsen (1996). It can also be formal or informal (Roberts, 1996), exist in many forms and operate in different ways depending on the context²⁵ (Anneli Hujala et al., 2014), using processes or tools²⁶. As explained earlier, accountability is not merely a matter of being answerable (Lehto & Salminen, 2012). It is a continuous process of anticipation, identification, definition and response to pressures that may lead to actions (Halligan, 2007, p. 457; Willems & Van Dooren, 2011, pp. 507-508). Whereas in the 1970s

²⁴ Adapted from Busuioc (2009)

²⁵ The various dimensions of accountability are often conceptualized similarly, but named differently (Byrkjeflot, Neby, & Vrangbæk, 2012; Sinclair, 1995).

²⁶ These elements will be addressed later in this article.

accountability was chiefly concerned with processes and inputs (Heinrich, 2003), today it is focused on performance and measurable outcomes (P. t. Hart & Wille, 2006). Managers thus have more discretionary space to decide how to carry out their daily tasks, while remaining strictly answerable for outcomes²⁷ (Ossege, 2012).

In the view of Schedler (1999), accountability has two dimensions. First, “answerability” and second, “enforcement”. Being answerable to someone implies an obligation to answer embarrassing questions and, conversely, having someone answerable to oneself authorizes one to ask potentially awkward questions. This dimension is also described as fundamental by Lehto and Salminen (2012, p. 51). Generally, one is expected to provide information about decisions or to explain them. Answers are either confirmed facts (information) or valid reasons (justifications). Accountability therefore implies a right to receive information or justifications and the corresponding obligation to provide them. On the one hand, there are monitoring and surveillance activities, and on the other hand, the performance of the task.

The notion of enforcement implies the capacity not only to reward good performance or completion of the task to the required standards, but also to sanction inadequate conduct or insufficient performance. What is involved here, then, is the capacity for action. Demanding accounts represents only the first facet of accountability, while sanction or reward, or at least the capacity to sanction or reward, is the second dimension. But the area covered by these two dimensions laid down by Schedler (1999) seems too restricted in terms of the real dimensions of the concept of accountability. In response, Koppell (2005) drew up a table of the dimensions of accountability. More extensive, it comprises five dimensions: transparency²⁸, liability²⁹, controllability³⁰, responsibility³¹ and responsiveness³². Koppell links each of these dimensions to a question designed to explain the practical scope of the concept.

Table 3: Conceptions of accountability³³

Conceptions of accountability	Key determination
Transparency	Did the organization reveal the facts of its performance?
Liability	Did the organization face consequences for its performance?
Controllability	Did the organization do what the principal desired?
Responsibility	Did the organization follow the rules?
Responsiveness	Did the organization fulfill the substantive expectation (demand/need)?

²⁷ Accountability regarding outcomes seems to improve managerial performance by reducing bureaucratic constraints and increasing the zone of discretion (Ossege, 2012). These conclusions remain debatable, however.

²⁸ Transparency here means making the organization’s results available.

²⁹ Liability is seen from the angle of consequences and the manner in which the organization or individual has accepted the aftereffects of their performance. This conception attaches culpability to transparency (Koppell, 2005).

³⁰ Controllability is the third dimension put forward by Koppell (2005). It addresses the essence of accountability, which is the notion of control.

³¹ The dimension of responsibility concerns the public agent’s compliance with the law, or rather, laws.

³² Responsiveness concerns the relationship’s openness not to higher spheres, but to the public or, more generically, to the beneficiaries of the task carried out by the individual or organization (Mulgan, 2000).

³³ Translated from Koppell (2005).

Since this redefinition by Koppell (2005), few authors have focused on the dimensions of accountability, with the exceptions of Lloyd, Oatham, and Hammer (2007) and Lloyd, Warren, and Hammer (2008) with their Global Accountability Reports funded by One World Trust³⁴. Instead, the literature has concentrated on the creation of frameworks. Koppell's conception (2005), like those of Schedler (1999) and (Lloyd et al. (2007); Lloyd et al. (2008)), suffers from a failure to take context into account: these dimensions mainly concern accountability from the viewpoint of the agency theory. However, accountability has now freed itself from this restrictive vision and its definition has broadened. Consequently, the dimensions of accountability today must reflect a new type of agent, defined by Bovens (2007a) as the "forum". This broader definition calls for a rethinking and an extension of the dimensions of accountability.

The simple goal of completing a task in a manner that meets the expectations of those that mandated it is no longer sufficient. Other, more numerous stakeholders must now be included and, more broadly, the way that accountability is conceived of must be reviewed. Beyond the task, the actor must now be accountable in a variety of ways, for a variety of reasons, and concerning a variety of subjects. At the end of the 20th century, O'Loughlin (1990) was already asserting that accountability must look outwards rather than focusing on inward relationships. This view, running counter to that of Romzek and Dubnick (1987) which was dominant at the time, was a first step towards multiple additional dimensions being included in accountability. This involved stepping away from an agent-principal relationship into a real relationship including stakeholders and, particularly, the beneficiaries of the task accomplished, but also all forums having a right of scrutiny over the task. R. Mulgan (2000, p. 569) brought in the dimension of dialogue and was the first to touch on the need to include public discussion in the notion of accountability. Beyond the notion of dialogue mentioned by R. Mulgan (2000), the strategic aspect was also wholly missing from the concept of accountability. The conceptions of Koppell (2005) allowed too little room for the idea that accountability is not necessarily forcibly imposed but can also be taken on in a proactive, tactical manner—as envisaged by Kearns (1994), for example. It is in this spirit that it is advantageous to break down the concept and its mechanisms in order to arrive at a framework that can take account of changes in society and the transformation of forums and their demands, and thus be able to broaden the dimensions considered.

It appears essential, therefore, to examine the components of the concept in order to grasp its full meaning, but also to consider how well it is suited to the current context. Accountability immediately raises numerous questions: accountable to whom, for what, and in what form, particularly? There are many criteria by which types of accountability can be classified. The approach must be carefully considered. According to Barberis (1998), accountability can be classified by the nature of the forum, the nature of the actor, the nature of the conduct or the nature of the obligation. Questions regarding accountability can thus be divided into five categories: Who is accountable, for what, to whom, through what mechanisms, and with what type of outcome? These questions are likely to elicit varied, and often disputed, answers.

Western democracies provide multiple sources of authority and expectations, which are in competition with each other in terms of performance (Dubnick & Romzek, 1993). Lindberg (2013)³⁵

³⁴ These reports divide accountability into four dimensions: transparency, participation, evaluation and organizational response in a circular perspective.

³⁵ Although the terminology used by various authors can vary from that used in the article by Lindberg (2013), the components remain identical.

identifies five essential components on which all authors agree, set out in his article of 2013: agent³⁶, area of responsibility³⁷, principal³⁸, right of the forum³⁹ and the legitimacy of the forum⁴⁰. It is important to point out, however, that it is not essential for these elements to be formally codified. These five components, which had been stated in different terms by a number of authors prior to Lindberg (2013), are sometimes difficult to identify as a result of the many diverse definitions of accountability. These five essential components represent a theoretical minimum of requirements in order for an accountability relationship to exist and operate. But they shed no useful light on what accountability represents in today's conditions, where the agent is accountable not only to the principal but also to a host of different stakeholders in divergent categories. This minimalist conception of accountability is therefore useful for a simple framework of hierarchical relationships and the delegation of a basic task involving only two actors⁴¹. Set against the current reality of multilevel governance, however, this conception cannot be considered sufficient because it overlooks what accountability has become: a network of relationships involving a host of forums from different horizons, having differentiated demands.

In order to establish a thorough redefinition of each component, this paper will now review each of them, providing a fresh look at what they have become in the current context and tracing their evolution in academic literature. An accountability relationship is always established between two individuals or organizations⁴²: one to whom/which accountability is due, and one of whom/which accountability is demanded. The former⁴³ can assume various guises. Bovens (2007a) classifies types of forums according to the accountability that concerns them, using Romzek and Dubnick's (1987) framework to list details of forums and their variations.

- The first is a forum in the context of a relationship of political accountability⁴⁴, where public administrators are accountable to the various links in the chain of delegation. This type of accountability exhibits a very broad range of forums, because every link in the chain of delegation is involved.
- Legal accountability chiefly involves relationships between the actor and the justice system. Here the forum is represented by a judge or a court⁴⁵. This type of accountability broadens the notion of the forum beyond the notion of delegation. Delegation of tasks appears essential when a principal is involved, but this is no longer the case in a forum of legal accountability.
- In administrative or hierarchical accountability, the forum comes closest to the conception of principal. Those involved may not be representatives of the law, but they are still individuals

³⁶ An agent is a person or organization called to account for their actions (an actor in Bovens' terminology).

³⁷ A domain of responsibility or a theme of accountability which often, but not always, amounts to the task that has been delegated.

³⁸ The principal is a person or organization to whom the actor is required to account for their actions (a forum in Bovens' terminology).

³⁹ The forum's right to compel the actor to report and explain or justify their decisions regarding the theme of accountability.

⁴⁰ The forum's legitimacy to sanction the actor in specific cases.

⁴¹ The principal and the agent.

⁴² Or an individual and an organization.

⁴³ Which will be termed the "forum".

⁴⁴ In this conception, the agent-principal relationship is truly applicable. Voters delegate their sovereignty to representatives of the people who then hand over their authority to ministers who, lastly, transmit it to public administrators.

⁴⁵ In other words, a representative of the law that ensures that the law is observed and correctly enforced.

or organizations with a concern for compliance with standards. This category includes auditors, controllers or inspectors⁴⁶, broadening the notion of accountability still further.

- Professional accountability covers forums, professional associations in particular, that have specific knowledge of a particular field and establish standards that practitioners in a similar field must observe. Their control is exercised regularly, particularly in the public arena.
- Going beyond the classification of Romzek and Dubnick (1987), social accountability is an area that cannot be overlooked. Its forums are assuming increasing prominence as the crisis of trust in governments develops (McCandless, 2002). Forums take the form of interest groups, charities, civil-society organizations, and citizens in a broader sense. This category includes all possible stakeholders in public action.

Each category of forum thus exhibits specific behavioural expectations typical of the principles it values. This first method of differentiating between types of accountability, on the basis of the many forums that may be involved, already reveals considerable variety and complexity.

Table 4 : Values and behavioural expectations of different accountability types⁴⁷

Accountability	Value emphasis	Behavioural expectation
Hierarchical	Efficiency	Obedience to organizational directives
Legal	Rule of law	Compliance with external mandates
Professional	Expertise	Deference to individual judgement and expertise
Political	Responsiveness	Responsive to key external stakeholders
Social	Social justice	Compliance with ethical and social standards

The second party (individual or organization) involved in the accountability relationship is called the actor in Bovens' terminology (2007a). Like forums, actors may have a great many forms, each having an impact on the type and number of accountability relationships and the ensuing obligations⁴⁸. Bovens (2007a) describes three distinct types of actors:

- The first type of actor can be described as an organization⁴⁹. The organization, which often has independent legal status, assumes a common identity to take the place of an actor and answer with a single voice (Bovens, 2007a). This avoids problems of attribution specific to an actor and enables the organization to act coherently.
- The second type of actor is a single individual speaking for a group of individuals. This individual assumes responsibility for the whole of an organization, division or agency⁵⁰. This system, in which an individual takes on the accountability relationship on behalf of a group for which he

⁴⁶ Particularly, supervisory authorities or audit firms whose aim is often to supervise finances and administrative tasks and exercise a degree of control.

⁴⁷ Adapted from Romzek (2000) with additions.

⁴⁸ Depending on the form, relationships can increase in number, posing the problem of hierarchical rank, which will be addressed later in this article.

⁴⁹ In the sense of *corporate accountability*.

⁵⁰ Such as a minister assuming responsibility for his or her department.

or she is responsible, is today predominant in political accountability in particular (Bovens, 2007a).

- The third type stands in contrast to the second, since it involves a group answering for an individual. This is known as collective accountability⁵¹.
- Lastly, a fourth type of accountability can be noted: individual accountability, which implies a relationship in which everyone answers for himself or herself. In this case, each actor is held responsible for actions they should take and must be held to account only for these actions.

There are many aspects of conduct for which an actor can be accountable to a forum⁵². The AAA⁵³ report on nonprofit organizations (1974) divided these into four main categories: accountability for financial resources; for compliance with and observance of legal obligations and administrative guidelines; for efficiency of operations; and, lastly, for the outcomes of programs and government activities⁵⁴. From epoch to epoch, the focus of accountability has shifted onto different elements depending on the political and administrative context. Current accountability focuses strongly on results and programs, whereas regularity accountability is losing importance or taking on an increasingly formal character. The forum has rights as well as obligations. It may be obliged to render accounts or may voluntarily make information available, or even be proactive in doing so. In cases where actors are not obliged by the forum to be accountable and do so on a voluntary or proactive basis, the process is accomplished out of concern for transparency and sharing of information. This form of accountability, which is often horizontal, is increasingly present today due to the multiplication and diversification of stakeholders.

In conclusion, definitions of both dimensions and components have tended to become fixed by the literature and by the various authors who have attempted to make the definitions. However, as explained in this section of this article, these notions evolve and change rapidly depending on the method of governance to which the actor is subject. It is thus possible to define a minimum typology of dimensions and components necessary for an accountability relationship. On the other hand, any hope of arriving at precise definitions of dimensions and components purely theoretically, without taking context into account and without considerably broadening definitions of accountability, seems doomed to failure. For example, to take just one example, the notion of principal has been transformed so radically that the current conception of forum, now predominant in academic literature, has completely replaced it and covers a much broader field. The need to come up with these redefinitions, which are necessary, but necessarily temporary, occurs with ever greater frequency. This is because the multiplication of forums obliges actors to broaden their concept of accountability and change their practices. While in the past the concept was founded on a purely hierarchical vision, based on mechanisms that focused on financial or legal elements, accountability today is more interested in performance and the outcomes of mandated tasks. The recent emergence of social accountability,

⁵¹ Bovens (2007a) sees the difficulty with this type of accountability as lying in its “moral appropriateness”, asserting that “collective arrangements of personal accountability are barely reconcilable with legal and moral practices and intuitions current in modern western democracies”.

⁵² Erkkilä (2010) points out that it is becoming increasingly difficult to identify the tasks for which administrations and other forms of actors are accountable.

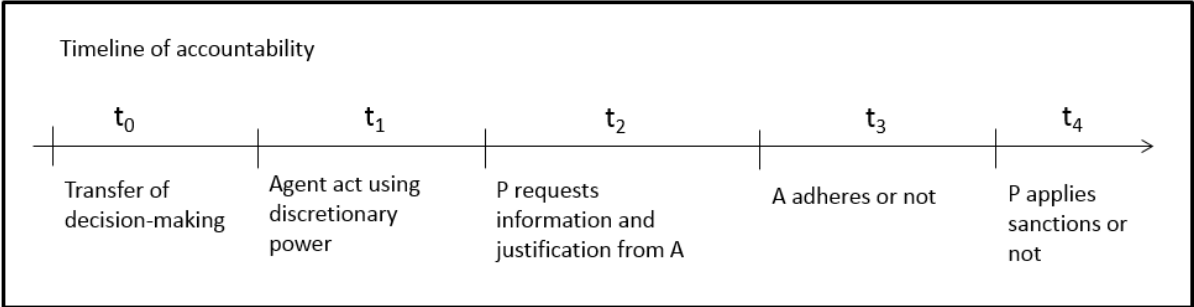
⁵³ American Accounting Association.

⁵⁴ The above accountabilities can be grouped together. Thus the first two are defined as regularity accountability, while the third or fourth are outcome accountability or program accountability (McKinney, 1972, 1981)

covering new types of forums, suggests that the content of accountability is bound to continue to evolve in the near future. The ever stronger presence of interest groups, civil society or citizens in the broad sense of the term suggests that ways of making oneself accountable will change, in particular with regard to temporality, the mechanisms used, and the strategic aspect of accountability.

2.4 Temporality and mechanisms

Figure 1: Timeline of accountability⁵⁵



Traditionally, the dynamics of accountability were seen as occupying a time line divided into five areas, as presented above. The first step in the creation of an accountability relationship is the transfer of decision-making power from a forum to an actor. The form decides to delegate part of its competence to an actor, who is then charged with carrying out the forum’s task, adhering to its wishes as closely as possible. Trust is therefore an important precondition for the legitimate delegation of authority (C. Scott, 2000). The transfer of power is accompanied by a set of parameters, either defined jointly or imposed by the forum, governing the chosen mechanisms of accountability. These parameters may be either implicit or explicit. It is not always necessary to lay down specific conditions when taking this first step in the timeline. In the second step, the actor carries out the task, over which he has been given a degree of discretion⁵⁶. He is then required to give an account of the task accomplished. Parameters defined either explicitly or implicitly when the decision-making power was transferred *ex ante* to the accountability relationship dictate the conditions governing this giving of account. The forum may question the actor and examine in detail the information that the actor has provided for the purpose of embarking on a discussion. This phase is commonly known as the debate phase. The forum assesses the actor’s justifications according to the predefined criteria and chooses whether to accept or reject them. On this basis, the forum can pass judgment on the actor’s conduct and on its satisfaction or dissatisfaction with the performance of the task according to the predefined, expected conditions. This phase, variously termed sanction or consequence, is the last step in the mechanism⁵⁷.

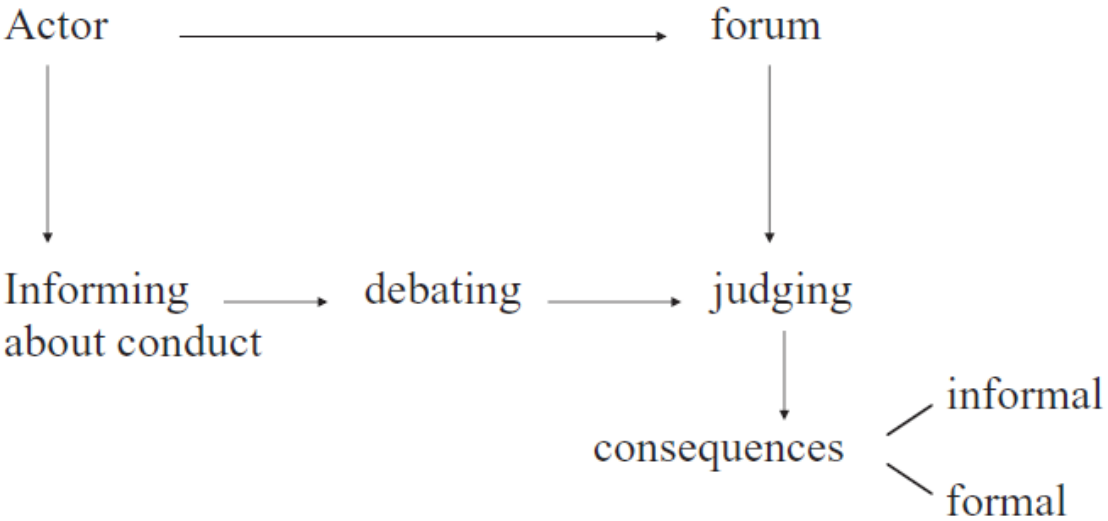
⁵⁵ Adapted from Lindberg (2013).

⁵⁶ His actions will have a decisive influence on the future of the accountability relationship, since the form will base its decision on whether to sanction or reward the actor on information provided about him.

⁵⁷ The question of whether the possibility of sanctions is a constitutive element of accountability is regularly debated. Some authors maintain that the passing of judgment by the forum is the final stage in the timeline of an accountability relationship and that the possibility of sanctions (liability) is not constitutive.

The accountability relationship can therefore be illustrated as follows:

Figure 2: The accountability relationship ⁵⁸



The accountability relationship, as defined above by Bovens (2007a), breaks down into a clear sequence of successive steps. However, this depiction seems inadequate given the extent to which the timeline appears to have been disrupted. The stages described by Bovens (2007a) above and similarly by Lindberg (2013) are based on a principal-agent conception. In this configuration, the actor acts, without conflict of interest, without external pressure, with as sole concern the performance of the task that has been delegated to him or her following the conditions defined together with the principal as closely as possible. He then gives an account of the task and may be liable to sanctions. This restricted view of the process can no longer be taken by public-sector actors today, since to do so would lead to their being accused of lacking transparency or accountability. Indeed, accountability today has completely distorted the timeline, reinterpreting numerous parameters of numerous phases. The conception of Brandsma and Schillemans (2012), which divides accountability into three phases⁵⁹, seems no longer to apply in the manner intended by the authors.

For example, transfer of decision-making power is no longer a prerequisite for an accountability relationship. Actors are faced with a growing number of forums and must consider them all, from the hierarchical supervisor in the delegation chain to the interest group having some right of scrutiny over public activities. Accountability is therefore no longer undertaken solely on the basis of a request for information from a forum, but proactively through strategic, tactical processes allowing actors to demonstrate virtuous conduct and to carry out the task optimally, or at least in keeping with expected standards. Actors now play a far more central role in accountability than formerly. Whereas in the past, they were simply an agent, today they are public representatives and must accept the responsibilities that this status brings. It is no longer a matter of simply carrying out the delegated task and attaining certain predefined performance indicators, but of very stringently complying with standards of transparency and ethics while doing so. Public accountability is thus tending to become increasingly complex because the manner of giving accounts now contains a strategic component. This strategic component is fully demonstrated in the choice of mechanisms adopted by public organizations, apart

⁵⁸ From Bovens (2007a).

⁵⁹ Information, discussion and consequences.

from those imposed by the principal of the task. These ever more numerous and diverse mechanisms have a variety of goals and serve the needs of a variety of forums.

The mechanisms of accountability can be divided into two initial categories: tools and processes. Tools of accountability are devices or techniques used to achieve accountability (Ebrahim, 2003). They are used over a short period of time, are documented in a tangible manner and can easily be repeated (Ebrahim, 2003). Processes are generally broader and more varied in form than tools, although they are less tangible and remain limited in time (Ebrahim, 2003).

Reports are the tool most frequently used to demonstrate an individual's or an organization's accountability⁶⁰. Reports are encouraged in order to justify actions or to ensure that the actor's conduct complies with the wishes of the forum. Often used to document and justify actions and decisions taken, their nature varies considerably from one project to another and is subject to some degree of negotiation (Ebrahim, 2003). Reports provide agents with an excellent way of spontaneously increasing their accountability, if they voluntarily and regularly make them available to the stakeholders concerned. Performance and impact evaluation is another tool widely used in accountability. Evaluations are typically intended to measure whether, and to what extent, the objectives assigned to the agent have been attained. Performance evaluation is a crucial mechanism of accountability^{61 62}.

Ebrahim (2003) distinguishes between three different processes: participation, self-regulation and social audit. Ebrahim (2003) sees participation as divided into four levels distinguished by the extent of involvement of beneficiaries of the project concerned. The first level involves information made available to the public about a planned task. At the second level, the public participates actively, notably in the form of concrete involvement in activities directly related to the tasks. At the third level, beneficiaries of the tasks wield greater power, being involved in negotiations and having actual decision-making power over the way in which tasks are conducted. The fourth and final level concerns independent initiatives by the beneficiaries aimed at the same objectives as the task concerned. The term "self-regulation" specifically refers to efforts made by actors to develop performance standards or behavioural codes. These are spontaneous processes that originate with actors, who seek to increase their accountability through formal processes. Lastly, social audit is a process through which an organization evaluates, reports and improves by analyzing its social performance and its ethical conduct, particularly by focusing on dialogue with stakeholders⁶³ (Gonella, Pilling, Zadek, & Terry, 1998).

The fifth part of the book edited by Bovens, Goodin, and Schillemans (2014a) is dedicated wholly to accountability mechanisms. The various contributing authors discuss new processes and tools that have emerged over time to change their perspective. These new mechanisms involve forums heavily in controlling the accountability of actors, who have no choice but to meet their requirements, sometimes even remaining passive and being subject to the mechanism without any opportunity for

⁶⁰ Reports are generally used in an external or internal vertical upward view of accountability, because they are provided to superiors or authorities, for example, rather than to the beneficiaries of a project (Ebrahim, 2003).

⁶¹ The debate centres on the how performance is measured.

⁶² Steven Van De Walle and Cornelissen (2014) provide an excellent description of the multiple issues raised by performance reports.

⁶³ Social audit is often avoided because of high financial cost, which can put it beyond the means of small organizations (Ebrahim, 2003).

justification or discussions. These new forums take the form of financial auditors (Hayne & Salterio, 2014), independent audit institutions (Posner & Shahan, 2014), independent regulators (C. Scott, 2014a, 2014b), journalists (Norris, 2014) or citizens' representatives (Damgaard & Lewis, 2014). In a still broader sense, some authors (Franklin, Soroka, & Wlezien, 2014) see even elections as a form of accountability, serving, for example, to pass judgment on the actions and results of a politician in office.

The above description of the various mechanisms is clearly in keeping with the global trend towards the redefinition of accountability as a whole. As described in the work by Bovens et al. (2014a), the new tools and processes of accountability have brought about profound changes. They now involve both the actor and the forum, not in a process made up of successive phases, but in a model that can be reactive or proactive.

Although reports and performance evaluations remain the tools favoured by most public actors⁶⁴, other forms of mechanism are emerging, obliging actors to rethink the way they wish to exercise their accountability in the sense of a virtue. These new tools or processes considerably broaden the conception of accountability, with the result that its components and their natures demand reconsideration. Actors must now view accountability from a strategic perspective, no longer as a constraint but a major factor in their activity. Actors are no longer judged purely on the content of accountability but on the mechanisms they use and the manner in which they use them. Accountability thus becomes an essential part of an actor's activity because it is now an integral, and no longer an accessory, part of operations. This major distinction between accountability as traditionally described, with its phases and its certainties, and current accountability, which is volatile and unpredictable, suggests that accountability must now form an end in itself. Consequently it is necessary to build accountability into managerial processes and to conceive of it as an integral part of the actor's strategy in order to arrive at a complete framework allowing the concept to be grasped as fully as possible.

3. Accountability, strategy and management

Public managers have always had to deal with complex tasks, but with the increasingly complex demands of accountability that have appeared since the advent of NPM reforms, levels of complexity have risen (Ossege, 2012). The influence of strategy and the management of strategy in the public sector has been growing since the mid-1990s (Pedersen & Greve, 2007), particularly to manage these increasing and ever more complex demands. The role of executive and legislative managers vis-à-vis the administration has become clearer: they are now supposed to receive missions, goals and budgets while allowing them a degree of autonomy and deploying *a posteriori* controls⁶⁵ (Chappelet, 2013). Public organizations now mobilize significant resources to define their mission, values, vision and strategic objectives (Joyce & Drumaux, 2014).

⁶⁴ Particularly because they are easily accessible and inexpensive.

⁶⁵ Emery and Giaouque (2005) refer to the "managerialization" of political staff.

In the wake of these changes, the volume of literature dealing with strategic planning and management in the public sector has⁶⁶ increased considerably⁶⁷ (Proeller, Kroll, Krause, & Vogel, 2014). Many researchers, including Moore (1995), Mintzberg (1996), Boston and Pallot (1997), Llewellyn and Tappin (2003), Paquet (1994), Joyce (1999), Boyne and Walker (2010), G. Mulgan (2008), Scholes and Johnson (2001) and Joyce and Drumaux (2014) have contributed to the emergence of the notion of strategy in the public sector⁶⁸. Laufer and Burlaud (1980) found that, in order to clearly define the specific features of this type of management and strategic planning, three fundamental characteristics of public organizations must be taken into account: objectives are not easily quantifiable; statutory and budgetary constraints are considerable; and these organizations often have no customer and no competition, only citizens to serve and satisfy.

Good public management, in the view of Chappelet (2013), consists in efficiently and effectively providing quality public services to citizens in accordance with timely objectives set out in policies and framed by legal foundations, with relevant public funds made available through budgets and/or financial packages. In the case of public managers, this conception can be summarized by the performance triangle of Santo and Verrier (1993) which combines the three requirements of effectiveness, efficiency and pertinence, with objectives, means and results as its three apexes. The objective of all systems of management, whether public or private, is therefore to ensure optimal balance between an organization and its environment⁶⁹ but with different aims. Efficiency is the chief concern in the public sector, while in the private sector it is competitive advantage or profit (Joyce & Drumaux, 2014). Consequently, strategic management is interested in the way in which the various parts of an organization interact and set about supporting the organization's mission⁷⁰ (Kearns, 1996). Chappelet (2013) points out that the very varied nature of Swiss public organizations—public institutions (with or without legal personality), public limited companies, private limited companies (about 50% publicly funded), cooperatives, associations and foundations—adds to the complication of the procedure.

Most models agree on the five attitudes that a public organization must display: it must look backward (to its mandate) and forward (its values, missions and objectives), it must look inward (at its internal organization and processes) and outward (at its environment), and must have a strategy to reconcile all these elements (Kearns, 1996).

⁶⁶ The term “public management” denotes, initially, a desire to bring techniques that have proven their worth in business into administrations (Chappelet, 2013).

⁶⁷ Administrative sciences have long focused on institutions and their roles, whereas management sciences have been more concerned with creating a theory of action (Hatchuel & Heurgon, 2000).

⁶⁸ Other, less eminent, authors such as Bryson and Roering (1988), Grant and King (1982), S. L. Hart (1992), King and Cleland (1978), Porter and Millar (1985), Wheelen and Hunger (2011), Thompson (2003) and Thompson and Strickland (1992) have also contributed to the development of the field.

⁶⁹ In this respect Whittington (2001) distinguishes between four different approaches to strategy: the “classical” (profit-maximization approach), the “processual” approach, the “evolutionary” approach, and the “systemic” (social-integration) approach.

⁷⁰ Strategic management in the public sector does not conform to a normative model of the independent decider. This in no way diminishes the usefulness of developing high-intentionality strategies but weakens the expected causal link between intention and action (Drumaux & Goethals, 2007).

Table 5: Attitude and strategic contribution⁷¹

Attitude	Strategic contribution	Contribution to accountability
Looking backward	<ul style="list-style-type: none"> - Identify expectations - Identify resources needed to fulfil expectations - Identify limits and constraints 	<ul style="list-style-type: none"> - Identify conditions governing the multiple relationships - Define resources needed to satisfy relationships
Looking forward	<ul style="list-style-type: none"> - Identify beneficiaries of the task - Define future priorities - Define operational management of the task 	<ul style="list-style-type: none"> - Identify potential challenges generated in terms of accountability - Identify forums that may potentially crop up depending on orientations adopted by the organization - Prioritize accountability relationships
Looking inward	<ul style="list-style-type: none"> - Analyze the organization's capacities - Possible adjustment to attain objectives based on analysis 	<ul style="list-style-type: none"> - Establish an operational definition of how to satisfy accountability conditions
Looking outward	<ul style="list-style-type: none"> - Identify events that could affect the organization's completion of the task - Identify potential barriers to optimal completion of task - Identify potential trends that could impact the completion of the task 	<ul style="list-style-type: none"> - Identify elements in the environment that could impact accountability relationships - Possibly take inspiration from similar organizations to achieve optimal management

As regards accountability, strategic analysis makes it possible to mobilize resources needed to maintain suitable relations, minimize or prevent the risks of crises, identify challenges and organize resources to deal with them, or avoid making the organization vulnerable through negligence (Kearns, 1996). Strategies for managing accountability must therefore be constantly monitored, with an eye on changes in the external environment and internally in the organization⁷². This strategic analysis makes it possible to define the accountability environment in which public organizations now operate⁷³, an environment that is complex and volatile, made up of a host of forces and stakeholders (forums). Actors can quickly encounter difficulties with identifying forums and developing the strategies needed to meet their expectations. Rather than asking the traditional questions⁷⁴ about accountability, Kearns (1996) recommends approaching the concept more strategically by examining other aspects. He poses the following questions:

⁷¹ Based on Kearns (1996).

⁷² Kearns (1996) calls for the creation of an "accountability culture" as the best way of meeting this challenge.

⁷³ Analysis of the accountability environment must be conducted using recognized management tools such as SWOT analysis (Learned, Christensen, Andrews, & Guth, 1965) or the event priority matrix (Lederman, 1984).

⁷⁴ Who is accountable, to whom, for what task, with what mechanism and with what potential consequences.

Table 6: Kearns' questions⁷⁵

No.	Questions
1	What are the legal or regulatory standards to which we are held accountable? Who enforces these standards?
2	What are the informal or implicit standards to which we are held accountable?
3	Who are the opinion leaders who define and enforce these standards?
4	How, if at all, is our accountability environment changing? What forces are contributing to these changes?
5	What strategies or tactics are available to ensure the organization's accountability in a changing environment?
6	What has been the experience of comparable organizations?

These questions allow accountability to be positioned as a strategic element within an organization since it gives rise to a framework that is strategically useful⁷⁶ based on two evaluation criteria: evaluation standards and the organization's response (Kearns, 1996).

Over the course of the last century, the importance of strategy and management in the public sphere increased constantly with successive reforms of the public sector. Accountability has followed a similar trend, taking on greater importance and growing correspondingly more complex. The strategic and managerial scope of the concept in public organizations can therefore no longer be downplayed. Accountability may have been marginalized for a long time, but is today central to organizational strategies. It has to be regarded as an essential element in political-administrative terms. Practices have been transformed and become professionalized, and the literature has abundantly described the tools now used to direct and manage the public sector efficaciously and efficiently.

4. Accountability, autonomy and trust

Trust and accountability have certain antecedents in common, as pointed out by Caldwell and Clapham (2003). Many also see public accountability as a crucial factor in improving or at least sustaining trust (Fard & Rostamy, 2007; Kim, 2005). As explained by Greiling (2014), trust, in its relationship with accountability, can be seen as a dependent variable or an independent variable, or the two can be seen as concepts independent of each other. Accountability can be the source of trust, just as trust (or the absence thereof) can imply accountability. Accountability mechanisms are therefore aimed at creating trust, but are themselves dependent on it (Philp, 2009). The relationship is complex and circular.

Although this relationship has always existed, it evolved during the 1980s. Models of public management brought in at the time resulted in a loss of public trust in governments, who were unable to provide services suited to the needs of citizens (SGJ Van de Walle, 2010). To increase trust, explicit short-term performance standards, additional levels of accountability and numerous audits and

⁷⁵ Kearns (1996)

⁷⁶ This framework will be developed in greater detail in the following section.

inspection mechanisms were introduced⁷⁷ (Greiling, 2014). In current governance models, the relationship between trust and public accountability is scarcely more clear than at that time, particularly because complex (“wicked”) problems have emerged that traditional government mechanisms are incapable of solving (Bovaird & Loeffler, 2007).

The concept of trust is very broad, covering social relationships, the basis of economic transactions, and the role of social glue (Bovens & Wille, 2008; Greiling, 2014). Trust, founded on shared social expectations, makes it possible to reduce the complexity of one’s environment and increase predictability by reducing uncertainty regarding actors’ behaviour (Fivat, 2013). Trust is therefore a risky investment, in that it is extrapolated on the basis of available information (Luhmann, Davis, Raffan, & Rooney, 1979). Interpersonal trust is very different from trust in institutions or political authorities (Putnam, 2000). It can be described as a mental state that allows an individual to accept vulnerability and to put his or interests in the hands of another, hoping for a suitable attitude from this person (Yang, 2006). It is, therefore, a kind of rational assessment of a social situation, in the view of Kasperson, Golding, and Tuler (1992). Institutional trust, on the other hand, is described by Maguire and Phillips (2008) as an individual prediction that an organized system is going to act in a predictable and benevolent manner. Carnevale (1995) adds that one must be convinced or have faith that the organized system will be fair, reliable and nonthreatening.

Thus the trustor predicts not only that the organization as an entity will take action that is beneficial to him or her, but also that most of the organization’s agents will act justly, competently and reliably (Barney & Hansen, 1994). Trust in an organization therefore appears to be equivalent to a judgment of its overall reliability, its characteristics and its members while at the same time associating with it positive predictions about its future actions (Fivat, 2013). Grimmelikhuijsen (2012) identifies three different levels of institutional trust, set out in the table below.

Table 7: Levels and objectives of institutional trust⁷⁸

	Political trust	Public sector trust
Macro	Trust in democracy	Trust in government (in general) Trust in bureaucracy
Meso	Trust in political institutions	Trust in a government organization/administration Trust in public institutions
Micro	Trust in politicians / in a particular politician	Trust in civil servants Trust in policemen, journalists, etc.

Public accountability, as a social process, needs trust at the personal level between the actor and the forum as a prerequisite for trust to be established between organizations or institutions⁷⁹ (Greiling, 2014). This trust, in the sense of reliability, shows itself through many processes, such as demonstration of competencies or the attainment of objectives in terms of public accountability. Trust is therefore an essential prerequisite for avoiding excessively constraining accountability arrangements or an explosion of demands from forums. According to Halachmi and Holzer (2010), this

⁷⁷ Distrust is often cited as the essential cause leading to the development of accountability and the rise in its importance in modern democracies (Johansson & Montin, 2014).

⁷⁸ Grimmelikhuijsen (2012).

⁷⁹ The introduction of accountability mechanisms is generally considered as an essential factor in the promotion or restoration of trust in societies or governments where trust is at low levels (Johansson & Montin, 2014).

prerequisite is acquired on the basis of performance. But other authors, such as Greiling (2007), maintain that the risk involved in trusting is diminished by the setting up of accountability mechanisms. In this line of thought, public accountability appears to be an instrument of control that demonstrates the organization's competence and reliability.

However, it would be a mistake to think that accountability mechanisms, even when recurrent and compulsory, do not allow the actor room to exploit "asymmetrical information". Incomplete or faulty mechanisms create opportunities for actors to present their organization in a particularly favourable light (Greiling, 2014). Similarly, proactive steps taken voluntarily by actors can be designed to influence forums' perception of their organization. In any case the perception of forums is limited because they are aware of only a part of organizational practices (Greiling & Spraul, 2010)—those that actors are obliged or willing to show them. Although, in the traditional three-phase conception of accountability, forums can subsequently ask questions and attempt to rectify asymmetries, it is highly improbable that they will ever succeed in being as well informed about the organization's practices as the actor.

While many individuals may share the same attitude towards an organization, trust today remains an "inherently interpersonal-level concept" (Zaheer, McEvily, & Perrone, 1998). This makes it difficult, on the one hand, to measure trust and, on the other hand, to understand how it interacts with accountability. As explained earlier, trust is engaged in a circular relationship with accountability, being both a prerequisite for the introduction of mechanisms and also their result, since these mechanisms are in some cases aimed at promoting or restoring trust. Promoting trust in public administrations is a subject for separate study in itself.

5. Classification frameworks

Accountability can be classified into several categories using set parameters. Historically, three parameters have been used: the source of control, the intensity of control, and the orientation of mechanisms.

- The source of control may lie inside as well as outside the organization. In the traditional vision of accountability, accountability mechanisms are oriented towards managing the past through legal tools, whereas in the Morton vision of accountability, they are used along with performance indicators to manage the future (Johansson & Montin, 2014). Internal accountability has been a major concern for decades, whereas external accountability is a relatively new concept (Drumaux, 2014). The distinction is crucial, since it defines the nature of the forum and the accountability relationship. When accountability is defined as being internal, this means that the forum and the actor belong to the same organization, or at least two organizations pursuing a common goal. When accountability is defined as being external, this means that the source of control lies outside the organization and has power over the organization or individual that has to be accountable⁸⁰.

⁸⁰ This power can just as easily be legal rather than political or procedural in nature. It may have been sought voluntarily, as for a performance audit, but in most cases it is the result of an obligation imposed by the forum.

- The intensity of control—weak or strong—also plays an important role in the possible categorization of the accountability relationship. It is negotiated between the actor and the forum at the time of the devolution of power leading to the accountability relationship. In cases of high-strength control, accountability mechanisms multiply, leaving less room for reshaping the mission, for example. On the other hand, weak control allows the actor greater autonomy and freedom in carrying out the task⁸¹.
- Regarding the orientation of mechanisms, the third parameter used historically, a fundamental distinction must be drawn between verticality and horizontality⁸². Horizontal accountability, the opposite of vertical accountability, describes a relationship between individuals or organizations assumed to be equal⁸³ (in terms of their institutional positions). The distinction goes further, considering the orientation towards higher (upward accountability) or lower (downward accountability) authority. An actor’s having to be accountable to both lower and higher sources of authority was dubbed “dual accountability” by Gregory (2003). Vertical accountability therefore describes a relationship between individuals or organizations that are unequal (in terms of their institutional positions) and have different powers because they are positioned at different levels in the metaphorical institutional pyramid.

The historical classification of types of accountability includes four categories set out by Romzek and Dubnick (1987). Bovens (2007a) reworked their classification, adding a category to give the following five: political, legal, administrative or managerial, professional, and social accountability. Bovens (2007a) deemed it necessary to include social accountability to account for changes in the concept. This last category arose out of the lack of trust in governments, but also the ever-increasing importance of social stakeholders for governments (Christensen & Lægreid, 2011). The purpose is to put pressure on governments to induce them to display a degree of transparency.

Table 8: Historical classification of accountability by Romzek and Dubnick⁸⁴

	Source of agency control (internal)	Source of agency control (external)
Degree of control (high)	Bureaucratic	Legal
Degree of control (low)	Professional	Political

This classification distinguishes between types of accountability on the basis of the source of control and its degree. The most recent development of the classifications of Romzek and Dubnick (1987) and Bovens (2007a) has been proposed by Lindberg (2013). His scheme comprises 12 categories classified by three factors: source of control, strength of control and direction of relationship. To date, this is the

⁸¹ The strength of control is frequently the subject of political debate because it defines the autonomy that the government wishes to allow its decentralized units.

⁸² The notion of vertical versus horizontal relations derives from the spatial metaphor (Schedler, Diamond, & Plattner, 1999). In this classical image of the hierarchical pyramid, height signifies an abundance of resources. The top monopolizes power to the detriment of the bottom.

⁸³ Pollitt (2005) and (Wang, 2002) find that most new accountability mechanisms tend to be horizontal.

⁸⁴ Romzek and Dubnick (1987).

most detailed and successful classification in the literature from a descriptive and theoretical perspective.

Table 9: Lindberg’s classification of accountability ⁸⁵

Source of control	Strength of control	Vertical		Horizontal
		Upward	Downward	
Internal	High	<i>Business</i>	<i>Bureaucratic</i>	<i>Audit</i>
	Low	<i>Client-patron</i>	<i>Patron-client</i>	<i>Peer professional</i>
External	High	<i>Representative</i>	<i>Fiscal</i>	<i>Legal</i>
	Low	<i>Societal</i>	<i>Political</i>	<i>Reputational</i>

However, an alternative framework developed by Kearns (1994) has a more strategic, and less purely descriptive, focus. His framework in turn contains two dimensions: first, a set of implicit or explicit performance standards generated by the organization’s strategic environment and, second, a reactive or proactive response from inside the organization. Superimposing these two dimensions, one can extract the grid devised by Kearns (1994). This classification in the form of a matrix not only presents a system of accountability composed of four distinct, interconnected dimensions, but also includes all the organization’s potential, tactical and strategic responses in order to best meet or anticipate the demands of forums (Kearns, 1994). On the basis of this matrix, the organization faces four different types of accountability: negotiated⁸⁶, compliance ⁸⁷, professional or discretionary ⁸⁸, and anticipatory or positioning accountability⁸⁹.

Table 10: Kearns’ classification of accountability⁹⁰

		Mandate for external control	
		Implicit (de facto)	Explicit (De jure)
Internal response system	Reactive (tactical)	Negotiated accountability	Compliance accountability
	Proactive (strategic)	Professional discretionary accountability	Anticipatory/positioning accountability

The considerable advantage of Kearns’ (1994) framework over that of Romzek and Dubnick (1987) is that it introduces the notion of proactivity and does not describe accountability solely on the basis of control but also on the basis of the organization’s response to the demands of ever more numerous

⁸⁵ Lindberg (2013).

⁸⁶ Negotiated accountability involves standards of accountability that are implicit, derived from societal values and political trends or beliefs that have not yet been codified in law, administrative regulations, or procedures that are loosely defined and therefore open to interpretation.

⁸⁷ Compliance accountability describes an organization’s obligation to meet a standard of performance or explicit operational procedures imposed and monitored by an external body.

⁸⁸ Professional or discretionary accountability applies in a context where performance standards are implicit and where the organization responds proactively.

⁸⁹ Anticipatory or positioning accountability refers to steps taken by the organization to anticipate future requests for compliance.

⁹⁰ Kearns (1994).

forums. It thus adds a strategic perspective to a concept that had hitherto always been described and envisaged descriptively. By adding proactivity, Kearns (1994) gives anticipation and strategy places of importance in the accountability of public organizations.

Lastly, a new framework has been put forward recently by Zumofen (2016), dividing accountability into three distinct categories. The first, operational accountability, has as forums beneficiaries and their representatives (who can also be described as the users, recipients or targets of the service that the organization produces). Operational accountability thus focuses on the final goal of the service delivered by the organization and on the organization’s propensity to attain this objective in individual cases. The second category of stakeholders in this framework is representative accountability, which concerns the public sphere. It, too, presents expectations that must be satisfied in the broad sense of the term and which essentially involve the proper use of public funds and optimal completion of the public task entrusted to the organization. Lastly, regulatory accountability focuses on regulatory and control authorities. This is the most demanding category, but also the one whose expectations are most easily identifiable since they are often defined *ex ante*.

Table 11: Classification of accountability by Zumofen⁹¹

	Operational accountability	Representative accountability	Regulatory accountability
Forums	Beneficiaries and their representatives	Public sphere	Regulation and control authorities
Mechanism	Satisfaction survey	Annual report Press articles	Quality audit Professional certification
Potential negative impacts	Administrative overload	Lowered motivation among collaborators Increased stress	Training costs Buildup of similar controls

In conclusion, the contributions of Romzek and Dubnick (1987), Bovens (2007a), Lindberg (2013), Zumofen (2016) and (Kearns (1994), 1996)) appear at first sight to be in competition or even to contradict each other, since they set out different or competing categories. However, these numerous frameworks can be aligned and used jointly because they are aimed at different objectives. The descriptive aim of Romzek and Dubnick (1987), Bovens (2007a), Lindberg (2013) and Zumofen (2016) allows actors to distinguish between the various types of accountability they face and to sort them on the basis of the forums, their expectations and the mechanisms chosen to meet their demands. The choice of one framework rather than another falls to the organization and the degree of complexity it wishes to introduce. For example, Lindberg’s (2013) framework, although very exhaustive, seems not to be suited to smaller organizations whose accountability relationships are limited both in number

⁹¹ Zumofen (2016).

and in scope. This framework achieves a degree of detail that is relevant from a theoretical point of view but is difficult to accommodate in reality. Kearns' (Kearns (1994), 1996)) framework, on the other hand, provides a strategic and managerial tool that is highly useful for dealing with various types of accountability. When classified in the various category set out by Kearns, accountability relationships can be seen from any point of view by the organization, which can then decide to respond proactively or reactively.

Conclusion

As this article has shown, the concept of accountability takes multiple forms and can be studied from various angles. The overview I have given touches on only a few selected facets among many that are possible. In the debate between Friedrich and Finer, no "victor" has yet emerged, and probably none ever will. In the past accountability took on, and still takes on, the role of a virtue and that of a mechanism. It can even be viewed from a behavioural, a functional or a relational viewpoint. The researcher's attitude and approach thus play a crucial role in how the concept is understood and studied. The methods and theories that can be used to study it are equally numerous and must depend on the research objectives.

Moreover, because accountability is specific to each organization, it will involve different actors with different requirements from one situation to another. The manner in which it is defined and divided thus differs from one organization to another, depending on the specific features of each. A study focusing on the possibilities of the optimal way of bringing accountability into strategic thinking and operational imperatives would today be of greater usefulness than yet another theoretical framework further multiplying the categories of forums. The future of accountability will hinge on the capacity of organizations to build it into operational processes in such a way that its impact is minimal. Although accountability stands today as an essential objective for all organizations, it must not overshadow their original missions.

Today, then, accountability relationships can be described as dynamic and constantly evolving, a situation that stimulates increasingly complex redefinitions of the concept. However, it is vital that accountability be treated as a managerial imperative, being enshrined in strategy and translating into operations, yet without being held up as an end in itself—or as the "final objective"—for the organization. Because it is only by means of more global scrutiny of its place in strategy and management that accountability will establish for itself a place commensurate with its status as a societal obligation.

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L'IDHEAP en un coup d'oeil

Champ

L'IDHEAP, créé en 1981, se concentre sur l'étude de l'administration publique, un champ interdisciplinaire (en anglais Public Administration) visant à développer les connaissances scientifiques sur la conduite des affaires publiques et la direction des institutions qui en sont responsables. Ces connaissances s'appuient sur plusieurs disciplines des sciences humaines et sociales, comme le droit, l'économie, le management et la science politique, adaptées aux spécificités du secteur public et parapublic. L'IDHEAP est le seul institut universitaire suisse totalement dédié à cet important champ de la connaissance. Il est intégré dans la Faculté de droit, des sciences criminelles et d'administration publique de l'Université de Lausanne.

Vision

A l'interface entre théorie et pratique de l'administration publique, l'IDHEAP est le pôle national d'excellence contribuant à l'analyse des mutations du secteur public et à une meilleure gouvernance de l'Etat de droit à tous ses niveaux, en pleine coopération avec ses partenaires universitaires suisses et étrangers.

Mission

Au service de ses étudiants, du secteur public et de la société dans son ensemble, l'IDHEAP a une triple mission qui résulte de sa vision:

- Enseignement universitaire accrédité au niveau master et post-master, ainsi que formation continue de qualité des élus et cadres publics;
- Recherche fondamentale et appliquée en administration publique reconnue au niveau national et international, et valorisée dans le secteur public suisse;
- Expertise et conseil indépendants appréciés par les organismes publics mandataires et enrichissant l'enseignement et la recherche.