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ACCOUNTING, ACCOUNTABILITY, CLOSENESS AND TRANSPARENCY.

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> [The] understanding which is relevant to the sciences of man is something more than this implicit grasp on things. It is related rather to the kind of understanding we invoke in personal relations when we say, for instance: 'I find him hard to understand'; or at last I understand her'. To switch for a minute to another language, it is the kind of understanding one invokes in French when one says 'maintenant on s'entend'. We are talking here in these cases of what you could call human understanding, understanding what makes someone tick, or how he feels or acts as a human being. (Taylor, 1980, p. 30).

Introduction

John Roberts has argued that a corporation cares about how you perceive it. In his article "No one is perfect: The limits of transparency and an ethic for 'intelligent accountability' he offers a way to think about the limits of transparency. The argument is based on the supposition that corporations are able to utilise reform measures based around concepts such as forgiveness, openness and transparency. Roberts' message is that these reforms may not lead to the desired outcomes when in fact transparency can actually diminish accountability.

Roberts follows Derrida, Lacan and Levinas in exploring the argument that because we never quite know the outcomes of our actions it is therefore not possible to specify desired corporate outcomes. In this paper, I offer an alternate view that it is imperative we articulate and acknowledge the sources of our identity and the structures of closeness, openness and transparency that shape communities. For the purposes of this present paper, accountability, forgiveness and transparency are important ways to think about how our presence in the world is

recognised. This is an important point given accountability is such an ambiguous ideal that one wonders whether true meaning can be expressed through a postmodern emphasis on dissemination and fragmentation. What are the true intentions of any interlocutor? Are there any authentic interpretations of actions such as transparency?

The emphasis and process of dissemination within postmodern quarters, I maintain, is part of a Derridean quest to unravel truth regimes and then explore the implications of particular concepts, ideas and value systems. My counter argument is that a process that focuses on the power of dissemination itself has the potential to become a truth regime that imposes a particular world view on communities. The issue, then, becomes one of finding a means to combine different world-views in a postmodern world of half-understood social and structural domination. What role can accounting, accountability and organisational theory perform in this world?

In contrast to an ethic of accountability based on a postmodern conception of dissemination, I argue that we must acknowledge, explore and articulate the sources of our identity. It is important that we know precisely what we aim to do and work towards healing differences in the creation of commonalities when constructing a world where accountability is a real ideal. To do otherwise, is to fall victim to the (anti)-structures of a postmodern vision. This is a vision of a world shaped by the nihilism that is implicit in the supposition that we never quite know what we are doing. Such a world has the potential to fragment the existing social fabric such that we perpetuate a vision of the world where we do not quite know what we are doing? I argue that the quest for such a vision of accountability leads only to anomie, disharmony and fragmentation between interlocutors.

It is worth remembering, at this point, that Roberts began his analysis utilizing a set of issues from the Governor of the Bank of England to whom transparency worked to further the

recent financial crisis. The Governor pointed out that given the easing of financial constraint there are 'bare' bottoms for all to see and this perpetuated the financial spiral downward. The credit crisis, he argued, caused much hardship and no-one can be proud of what has happened. Roberts utilized this example to continue his critique of the criterion of transparency itself has led to some of the panic even though it has been proffered as a panacea to solve our corporate ailments. Roberts began by quoting Charlie McGreevy:

> In appropriate circumstances, transparency has a useful role to play; for example, when it comes to dealing with opaque financial instruments. But I have always been of the view that when the stability of a financial institution is at risk, the situation is best resolved behind closed doors. Unfortunately, in recent weeks, gold-plated transparency rules stood in the way of a quiet resolution of a problem before it became a crisis. The result was that transparency rules that were intended to underpin investor confidence, when put to the test, actually promoted investor panic. It would surely be irresponsible for the regulators not to reflect on this experience and not to draw the appropriate lessons. Clearly transparency that culminates in panic, followed by a rescue, followed by the proliferation of moral hazard is transparency that we would be better off without. Charlie McCreevy, European Internal Market Commissioner, 26 October 2007.

He argues that corporations want to be perceived as it sees itself, not necessarily as it really is. The issues involve whether corporations can ever be accountable and how the corporate social

reform project can achieve its aim. Arguably, this involves reconciling the corporation with its communities. But the question then arises: should we speak about accountability in this context? More generally, does it make sense to speak about accountability in order to achieve reconciliation or attempt to minimize our impact on the natural environment and others?

Roberts is certainly sympathetic with the function of such objectives but I argue that to focus on the unknowing is at the expense of bringing things further to light. Here, it seems that the critique of transparency is based on what seems to be a Derridean aporia: that is, real transparency only comes into play when we reach beyond the point of that which is totally non-transparent. Like many of Derrida's aporias the ideal of forgiveness, hospitality and transparency to examine a few operates by intensifying our relationship to the concept. Roberts adapts this argument to deepen our responsibility and obligation to the ideal of transparency. In a similar way to other aporias – such as forgiveness or hospitality – the aim of the analysis is to move beyond superficial interpretation and analysis.

Transparency as a concept worthy of its name must reflect a forgiveness that is beyond the transparent and unforgivable. In unpacking Roberts' argument it will be recalled that Derridean aporias maintained that concepts such as forgiveness are impossible. Transparency like forgiveness should not be: it does not exist. One should not forgive *per se*. That all we can forgive therefore is the unthinkable. But I will argue that he does not think that it is appropriate to speak about accountability and transparency in regard to such public acts of corporate reform initiatives.

Roberts argues that the "pure" unconditional concept of transparency, like forgiveness, is unlikely to achieve its stated aim to do with reconciliation, redemption, or salvation. Like forgiveness, accountability only comes into its own when we begin to think within intelligible

structures and interrogate the structure (in this case transparency is another aporia for us to consider).

Transparency: A Concept and Genealogy of The Aporia.

In what follows, I explore how transparency can work as an ideal to make better judgments and inform relevant publics. Moreover, I argue against the impossibility of accountability and transparency even though I may fear the exposure that the process may create. From the interpretivist perspective, that I consider appropriate, I am at the same time encouraging us to take pride in what is disclosed. As such the ideal of accountability and reconciliation is a chimera.

Roberts' paper began with this quotation before moving being inspired by reading Butler's (2005) book *Giving an Account of Oneself*. Here Butler argues that it is simply impossible to give a full account of oneself; any account fails by virtue of that which is unavoidably opaque to the self. This is both in relation to the origins and drivers of my own agency and the social norms and categories which furnish me with the frames within which I structure any account. This forces us to investigate what is of concern to Roberts as it involves how transparency contains these dual and contrasting potentials. These potentials may be held perhaps in binary form; it promises and threatens to reveal or discover 'the self as good or bad, clothed or naked, beautiful or ugly' (Roberts, 2009, p. 958).

Roberts then moves to insights from Emanuell Levinas to examine the criterion of accountability and the ideal of transparency. The overall conclusion, the quest for transparency, is a flawed in that such concepts impose structures on organisations from which people cannot escape. In the process of interrogating the ideal of transparency:

> [T]he impossibility of my giving a full account of myself, lies not only in the way that it brings into sharp relief the anxiety, 'violence and narcissism that are a routine part of accountability as transparency, but also in the way that it furnishes us with an ethic of humility and generosity with which to approach intelligent accountability (Roberts, 2009, p. 969).

The end product of this deliberation, inspired by Butler's thinking, is that a new ethic of accountability is required (but more on this later). Here Roberts echoes Derrida's work on forgiveness in that we never quite know if it is possible to arrive at a full appreciation of the concept and its meaning.

Arguably, it is because forgiveness seems to become impossible that forgiveness finds a starting point, a new starting-point. Roberts argues that in relation to myself there is a certain compassion to be demanded if I can acknowledge that I can never quite know what it is that I am doing. Accordingly, it is then possible to be more modest about myself and more willing to acknowledge the value of the abilities and capacities of different others, and my dependence upon them. Roberts continues:

> To acknowledge my own incoherence is, however, to discover others' incoherence – the always frail and partial grounds upon which their own demands on me are built. What emerges in this space is something of the weight of our practical dependence upon each other which accountability as talk, listening, and asking questions then allows us to explore and investigate. Accountability is thereby reconstituted as a vital social practice – an exercise of

> care in relation to self and others, a caution to compassion in relation to both self and others, and an ongoing necessity as a social practice through which to insist upon and discover the nature of our responsibility to and for each other (Roberts, 2009, p. 969).

In this passage, Roberts (2009) utilises the structure of an aporia that concerns what it is we are doing as accountants and whether transparency is a useful concept. The implication is that accountability offers ambivalent and contestable implications. How do we know what we are doing? What are the implications of our accountability mechanisms? Are we ever fully aware of what we are doing?

Environmental Transparency: Early Aporias

The ideal of accountability and criteria, such as closeness and transparency, assume any failure of governance can be overcome by additional information in the public sphere. From an accountability perspective, transparency involves greater disclosure or new objects of disclosure, as if the solution lies simply in finding ways of seeing more sharply or more completely. This is the logic that Michael Power first explored in the 'audit explosion' and the faith that the following quote from Gray expresses in relation to the potential of greater transparency:

> [T]o create environmental responsibility. 'The development of accountability increases the transparency of organisations. That is it increases the number of things that are made visible, increases the number of ways in which things are made visible, and in doing so encourages a greater openness. The inside of the

> organisation becomes more visible, that is transparent'. (Gray, 2009 found in Roberts 2009).

Indeed, as the ecological crisis has deepened a raft of accountability literature has attempted to fill out accounting's role as a mechanism to alter corporate direction and minimise ecological impacts. This is because there is nothing left other than personal and subjective interpretations, where environmental protection groups would be assumed merely seeks to maximise their own interests. It is therefore problematic whether nature's intrinsic value is independent of valuing subjects or reflects different bands of power and knowledge. The worry is that this decentred argument can be used to support apolitical perspectives such that no environmental crisis exists Wildavsky (1994); or, that more procedure puts us in touch with the external world (see Simnett et al. 2009). On such an anti-realist view, there exists no environmental crisis and any conception of a crisis merely reflects a certain epistemological conception of that reality. And even if such a crisis can be proven to exist, it is possible that new procedural statements (assurance) will save the day.

From an accountability perspective Gray (2002) argued for a conception of accountability that would inform relevant publics and emphasised localised struggles as opposed to more ivory tower research. Critics of such environmental accounting reforms, emanating from postmodern quarters, through to the public sphere, such as those associated with the Foucaultian School of thought emphasise subjectivity, fragmentation and a need to deconstruct traditional metaphysical assumptions (Connolly, 1993). But is what we are doing actually helping the planet, or just making us feel better about ourselves? Extending these ideas to environmental and accountability processes leads to the conclusion that there are no necessary reasons why one

interpretation of nature is better than any other. One wonders whether the natural environment should not be preserved or whether it should be framed as a sign in virtual reality.

The Impossibility.

From the perspective pioneered by Derrida and utilised by Butler (2006), all we can do is to explore the aporias that are put before us. From Derrida we have learnt to deconstruct the text to understand all the forces at play (Arrington and Francis, 1989). From Roberts (2009) we learn about the impossibility of accountability and transparency: the quest is to make us more aware of the other. The argument involves not only the fact that we cannot manage only with transparency but develop accountability with the notion of an intelligent accountability. Transparency becomes a supplement to intelligent accountability. Roberts argues:

> The transparency of 'fair value', coupled with intense individual performance incentives, was arguably itself part of the problem; feeding 'over optimism' in financial markets, as well as the subsequent panic as asset values were written down (see Roberts & Jones, 2009). Significantly, informed insiders to the credit crisis have subsequently suggested the need not only for enhanced transparency, but also for new forms of accountability that supplement reliance on risk management models with institution wide brain storming around sources of risk, and that supplement institutional disclosure against Basel 11 with regular meetings between central bankers and individual institutions to review systemic risk (CRMPG, 2008). In such suggestions there is possibly a tacit. (Roberts, 2009, p. 968).

Transparency itself can become a veil of tears when it impinges on our ability to lead full lives. The ideal of transparency reflects the nothingness that exists outside a text or particular linguistic phenomenon. Derrida says of a limitless text that:

> [It] presupposes that in no instance can one fix something outside of the sphere of the differential referrals, that would be something real, a presence, or an absence, something which itself would not be marked through the textual *difference.* (Engelman quoting Derrida, 1987, pp. 107-108). [

Here, Derrida is claiming that '*reality is a text*' where the text is 'an openness without limits to the differential referral.' Derrida's interpretation of language, therefore, has profound implications for the social sciences and how we think about the social sphere, our relations to others and the external world. On such a depoliticised view, there exists no reason to preserve the natural environment, support an ideal of transparency or forgive the unforgivable. These arguments in turn reflect an anti-realist view that we can never come in contact with the natural environment: the politics of the public sphere become trivialised and our vista to the world through bodily engagement and perception become marginalised. Accordingly, accountability is a chimera – like forgiveness it is an endless impossibility and true reconciliation only begins when we investigate its negation.

Can I ever know what I am doing?

Furthermore, on the Butler-Derrida-Levinas perspective the role of interpretation and understanding in the public sphere might become nothing more than the endless play of

difference. There exist no settled, unique or singular solutions. Derrida, and others of a postmodern persuasion, stress the fragmentation and decentring of the subject that is a consequence of a fragmentary conception of the role of language and interpretation. These arguments, I contend, perpetuate the fragmentation of the public sphere and the dissemination of the politics of the good that has the potential to empower our stronger evaluations.

Here it is useful to refer to those liberal attempts to inform the public sphere actually utilise the philosophical resources of democratic openness and community based conceptions of closeness. Like forgiveness and transparency, the ideal of closeness has been criticised by postmodern theorists. Thus far I have attempted to give a sympathetic account of Roberts account of transparency and its connections with Derrida's work on *aporias* (such as forgiveness, openness and transparency). I want to go further, however, to begin to think about accountability, forgiveness and transparency to reveal the structure of the aporia and the integrity of these constructs.

This present paper finds the same "logic" at work in Roberts (2009) and the same tracking down of aporias. This logic is revealed in the same insistence on the way in which the 'unconditional and the conditional are heterogeneous and indissociable' in other conceptual genealogies (for example, Derrida's genealogy of hospitality, language and religion (Bernstein, 2006, p. 399)). Arguably, this leads to further difficulties when we try to consider how Derrida's work on forgiveness reverberates throughout the interrogation of other aporias. For current purposes this tracking down of aporias and the logic on which they are based impacts on Roberts (2006) concern with transparency and repairing organizational relationships.

This present paper attempts to consider and develop that interrogation by considering the role of accounting and accountability in a world where public intervention and social awareness

have become so trivialised. The modern world seems to have created a social structure where prospects of revolutionary change are now a distant dream. From this perspective, the recent wave of Foucaultian and Derridian research attempts to transform modernity but these strategies themselves might just be interpreted as just an[other] strategy to reform modernity. Central to my reflections on forgiveness and transparency involve thinking about how and whether our visions of the world are able to transform and change the world.

Transparency as Accountability: Interpretation as the Real.

Roberts argues that Butler and O'Neill suggest a way toward an ethic for an intelligent accountability as a strategy to shape the contours of democratic accountability and transparency. An intelligent accountability would be one that accommodates the contingent view of the self and is guided by the view that we can never quite know what we are doing self. A contingent vision of the self requires an ethical sensibility sufficiently robust to accommodate in pragmatist-like fashion these complexities. The contingency and irony implicit in an intelligent accountability provides accountants, managers and regulators sufficient scope to accommodate these variable factors and features of the self. However, there are important and consequential differences concerning what one *judges* to be accountable, unaccountable, unforgivable and forgivable. Richard J. Bernstein explained:

> And furthermore, the *boundary* between what is unforgivable and forgivable is open to dispute. In deciding what is unforgivable and forgivable, fallible risky judgments are *always* involved. There is no escape from judgment. Derrida would never even be able to state his aporia unless he presupposed that we could make a "rigorous" distinction between the unforgivable and the

> forgivable –and between unconditional and conditional forgiveness. But I am inclined to say –in the spirit of Wittgenstein – that there is no rigorous distinction between what is unforgivable and forgivable except the line that we draw (Bernstein, 2006, p. 401).

As an Aristotelian one is able to argue that a separation is not a distinction. This reflects an observation made by Arrington and Francis that Derrida offers us a deconstructive way to visualise the world. Here it is useful to remember that Derrida maintains that language 'is not an instrumental medium referring to entities in the external world, but is instead a self-referring, indefinitely complex, open-ended, *differential system* of signifiers.'[1] This claim goes to the heart of Derrida's objective of dismantling and replacing the narrative of traditional philosophy and moving away from those artificial and impositional attempts to create the condition for truth in morality and discourse. Hannah Arendt referred to this process as an attempt to think without banisters. Nevertheless, the Derridean aim is to engage in free exchange, which is not constrained by pre-determined truth regimes or thinking with barristers. It is for this reason that Derrida argued that 'there is no extratext…There is nothing before the text; there is no pretext that is not already text.'[2] We are simply signifiers floating in the world and there are no firm foundations for us to cling to.

For Roberts' a fusion of ideas that draws on Butler, Derrida and Levinas illustrates that there are no straightforward correlation exists between the validity claims we express and fixed external reality.[3] The aims of forgiveness and transparency fail to achieve their stated objectives.

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1 *Ibid.*

2 Derrida, J., *Positions,* (trans. Alan Bass), Chicago, Chicago University Press, 1981, p. 26.

3 Zimmerman, *Contesting Earths' Future, op. cit.,* p. 382.

Postmodern theorists, often inspired by the work of Derrida in this regard, argue that language is not constitutive of morality nor does it disclose anything in particular. Nor does language reflect reality and cannot put us in touch with the world. That is, language merely reflects, and is reflective of, some particular conception about what is truth. One consequence is that there are no necessary constitutive relationships between people and the world. Borrowing Nietzschean terminology, language and universal claims to truth are merely a reflection of a will to power. For example, the will to environmental power reflects the interests of some at the expense of the majority. There are no means to order, or demonstrate why one interpretation is better than another. It is probably for this reason that Derrideans and Levinasians stress the fragmentary possibilities that are thrown up to people living their lives in the world.

From a Derridian perspective, all we can do is to deconstruct the text to understand all the forces at play. This is because there is nothing left other than personal and subjective interpretations, where environmental protection groups merely seek to maximise their own interests. It is therefore problematic whether nature's intrinsic value is independent of valuing subjects or reflects different bands of power and knowledge. Nothing exists outside the text. Derrida utilises literary resources to make the aforementioned point that there is no instance where one can fix something outside of the sphere of the differential referrals, that would be something real, a presence, or an absence, something which itself would not be marked through the textual *difference (* Engelmann, 1987, pp. 96-110). For Derrida '*reality* [itself] *is a text*' where the text is 'an openness without limits to the differential referral.' (Engelmann, 1987, p. 96) His interpretation of language, therefore, has profound implications for the social sciences and how we think about being, nature, organisations and society. For example, what happens to

nature whilst we wait for the transition to this new postmodern world? Here one of the core features of Derrida's work emerges as it concernsdecision and responsibility.

On the current reading of Derrida and Levinas – and Roberts for present purposes – there exists an infatuation with decision and responsibility (see Bernstein, 2006, p. 398). Forgiveness and transparency that is worthy of the name is *never* simply conditional forgiveness on this view. But neither is it absolutely unconditional. The unstable 'space' that is opened by concepts such as forgiveness, hospitality and transparency leads to an irreducible, heterogeneous tension *in-between* these two poles. Accordingly, decision and responsibility take place 'in this tensed *in-between*' and there is (necessarily) 'always *risk* and *uncertainty* in the *experience* of passing through this "space" (Bernstein, 2006, p. 398). Derrida emphasizes this when he writes:

> [I]f we want to embody an unconditional forgiveness in history and society, we have to go through these conditions. We have to *negotiate* between the unconditional and the conditional. They cannot be dissociated, although we know they are absolutely heterogeneous and incommensurable. It is because these incommensurable poles are indissociable that we have to take responsibility, a difficult responsibility, to *negotiate* the best response in an impossible situation. (Derrida, 2001, 28 found in R. J. Bernstein, "Derrida: The Aporia of Forgiveness', p. 398).

In this passage it is reasonable to argue that this argument reflects Derrida's hidden, or perhaps it is not so hidden, *existentialism*. This existentialism motivates Roberts and the development of argument that adapts Derrida's obsessive thinking on aporias such as forgiveness and language.

Following R. J. Bernstein I mean this as a compliment because the best thinkers are obsessed with an idea, a theme, or a motif to which they return over and over again.

Furthermore, Derrida in all his writings has been obsessed with decision and responsibility. The obsessive motif is that there are no algorithms, no rules, no decision procedures, nothing that we can rely on in making decisions – including decisions about when, whom, and what to forgive. Bernstein observes:

> He tells that "between the widest, the most refined, the most necessary knowledge, and the responsible decision, *an abyss remains, and must remain*" (54, my italics). There is no real forgiveness unless we pass through this abyss – the experience of *trembling* when we struggle with the aporias that we confront – when we face up to the realization that forgiveness is impossible, that forgiveness forgives only the unforgivable. When Derrida tells us that forgiveness is an impossible possible, he is not playing frivolous games with us. He seeks to *intensify* the experience of decision and responsibility involved in forgiveness. We might accuse him of exaggerating, and I do not think he would deny this. He tells us: "I remain 'torn' (between a 'hyberbolic' ethical vision of forgiveness, pure forgiveness, and the reality of a society at work in pragmatic processes of reconciliation)" (51). He might even cite what Hannah Arendt once said when she was accused of exaggeration. One can't really *think* without *exaggerating*. (Bernstein, 2006, p. 399).

For instance, on this Derridean view the role of decision, interpretation and understanding in modern communities becomes nothing more than the endless play of different interpretations. Derrida, and other postmodern methods, stress the fragmentation and decentring of the subject. Arguably, this leads to claims such as those that I presented in the introduction when Roberts referred us to Gray's work on closeness, environmental crises and openness which are assumed to be a(nother) reflection and outcome of an epistemological conception of reality. Roberts is responding to other critics of the art of interpretation – by postmodernists such as William Connolly and John Roberts – that emphasise subjectivity, fragmentation and a need to deconstruct traditional metaphysical assumptions.

Stressing the power of discourse, they argue that language does not reflect any objective conception of 'the good' and therefore no intrinsic values rank higher than anyother. This is allegedly because all dialogue is a reflection of the subjective preferences of the speaker. In an environmental, context this would mean that the dilemma between humanity's transformation of the natural world turns ecosystems into metaphysical constructs, but this method might have potentially disastrous consequences for humanity and the natural world. In Hegelian fashion one may want to argue that the natural environment imposes real constraints on us and to ignore these constraints jeopardises alternate futures and opportunities to disclose the world.

By way of contrast, I stress the power of discourse to make a judgement. That transparency, closeness, forgiveness have nothing to do with judgement (phronesis). Notice that Roberts' utiliation of Levinas and Butler does not extend to Derrida's declaration that "forgiveness has precisely nothing to do with judgment" (43), and he also tells us "forgiveness has nothing to do with knowledge."10 Rather obviously the counter argument is that forgiveness has *everything* to do with *judgment*, and that frequently, knowledge is crucial for making a

responsible decision to forgive or not to forgive. This can be undertaken by using ideas from interpretivist philosophers such as Richard J. Bernstein and Charles Taylor who have pointed out that Derrida's work depends on making a 'rigorous' distinction between the forgivable and the unforgivable. But I have argued that the distinction between what is forgivable and unforgivable is open to dispute and interpretation.

It will be recalled that for Derrida concepts such as forgiveness and transparency it is useful to remember that we are told that only '[f]orgiveness forgives only the unforgivable.' But what precisely is unforgivable when it comes to making things transparent? In his analysis of Derrida's work on forgiveness, Bernstein then refers us to a debate between Derrida and Jankelevitch. The latter insisted that the deeds "the Germans" committed in the Shoah are unforgivable. Jankelevitch explained:

> Thus the extermination of the Jews is the product of pure wickedness, of *ontological* wickedness, of the most diabolical and gratuitous wickedness that history has ever known. The crime was not motivated, even by "villainous" motives. This crime against nature, this unmotivated crime, this exorbitant crime is thus to the letter a *metaphysical* crime; and the criminals guilty of this crime are not mere fanatics, not simply blind doctrinaires, nor abominable dogmatists – they are, in the proper sense of the word, *monsters*.11 These deeds and those who committed them are unforgivable. Hannah Arendt would *not* agree with everything that Jankelevitch says here, but she does believe that the radical evil exhibited in the Nazi death camps – the systematic attempt to

> make human beings as human beings superfluous is unforgivable. And Derrida himself agrees that this radical evil is unforgivable. (Jank´el´evitch, 1996, 556).

Intelligent Accountability: How do we judge what is intelligible?

In the section that follows I return to Roberts' developments of Judith Butler's recent work to explore the possibility of our doing accountability differently. This is based on a conception of accountability that reflects a conception of conscious and a realistic rejection of this ideal of a self that is fully transparent to itself. The rationale for accountability, as offered by Roberts, lies not simply in the pursuit of my own or any other's perfection: but, rather in the fact that I do not and can never know quite what it is that I am doing. While it may be argued that my previous sections may offer a rather simplistic interpretation of Roberts complex argument, the sources he draws on, and the worldview articulated they did emphasise the need for making judgements.

In this regard I have attempted a more detailed analysis of Roberts and those that he draws upon such as Levinas, Derrida, and Butler in the context of debates with direct realists such as Dreyfus and Taylor. In their work there is a means to reveal that their vision of the world can act to create deeper relationships between people but requires rethinking the commonalities needed between citizens in a civil society. Roberts refers to one further implication of Butler's turn to Levinas in the requirement that it would be better to ask less of our bosses and take back some of the shared responsibilities/authorities that we project onto them (Roberts, 2009, p. 967).

It has been said that further reading of original Derridean and Levinasian sources would reveal that the lack of firm foundations of the 'self', of identity, subjectivity and sovereignty is,

for these authors, precisely the basis for a much greater ethical subjectivity. This is an ethic where the 'sovereign self', and the compulsion to 'know thyself' etc, does not take precedent over the infinite moral responsibility to the Other. Levinas's writings, in particular, are most explicit on this point: Levinas theorises precisely the responsibility to the other as the basis of any compelling sense of a unique selfhood. However one may continue and ask precisely what is the Other to whom I am responsible and how do these arrangements come about.

The present argument is based on a theory of language and realism itself a reflection of on an optimistic and progressive account of moral reasoning where people are brought together in an overlapping civil society where human rights are the defining feature of our human condition. Here the work of Charles Taylor offers another pathway to explore how we arrive from mere objective spirit to something absolute. He explains:

> Hegel's way (to use my jargon) was to recapture the upshot of his hermeneutical dialectics, tracing our development in history, by what claimed to be an ontic dialectic, unfolding the necessary connections in being. The most central of these latter in his system were set out in the Logic. If the development of Reason in history turns out not to be just the way things happened to fall out, but is in fact the necessary unfolding of the stages of Geist and Reason itself, then we have an unchallengeable grounding in reality and truth itself. (Taylor, 1999, pp. 158-159).

On this view, Taylor acknowledges the commonalities, realities and transparencies that are a component of our moral history itself shaping a search to create a fusion of horizons between

people and their cultures. However, I have argued that if we do not know what we are doing then it is possible for us to act in ways that are open to variable and heterogenous actions. The difference-commonality conundrum involves nurturing the type of connections between people needed to create civil society. The question then becomes one associated with how do we judge and make distinctions in such a world view concerning what is ethical and objective? Again, Taylor usefully offers a different means to consider the role of language and meaning in human communities. He explains:

> [The] understanding which is relevant to the sciences of man is something more than this implicit grasp on things. It is related rather to the kind of understanding we invoke in personal relations when we say, for instance: 'I find him hard to understand'; or 'at last I understand her'. To switch for a minute to another language, it is the kind of understanding one invokes in French when one says 'maintenant on s'entend'. We are talking here in these cases of what you could call human understanding, understanding what makes someone tick, or how he feels or acts as a human being. (Taylor, 1980, p. 30).

For Taylor, once an action has been disclosed it reveals itself, its purpose, as well as the practices in which it operates. Irrespective of how an action is interpreted, it reveals itself as significant for its 'being in the world' (Taylor, 1980). This means that all discourse can be settled in that all values are no more than a reflection of subjective preferences – all that remains is relativism and the play of difference. Here, Dreyfus argues that Rorty's search for 'consensus' and 'agreement' ignores the background values shaping language and interpretation. Dreyfus notes:

> They hope that by seeking a shared agreement on what is relevant and by developing shared skills of observation, etc., the background practices of the social scientist can be taken for granted and ignored the way the background is ignored in natural science. (Dreyfus, 1980, pp. 16-17)

Dreyfus's 'strong hermeneutic' involves embedded coping that is characteristic of humanity's perceptual skills that can be confirmed and checked against reality.[4] People are directly in touch with the world and its significant values. Modern secular theories fail to recognise this and have put humanity on a wrong pathway.

Last, Derrida, Butler and Roberts do not explore how better interpretations build up our appreciation of the world. As long as someone feels that something has been left out of the objective account he may be inclined to propose and defend an interpretation of what that nontheoretical residue is and what it means for human action (Dreyfus 1980). It is probably for these reasons that interpreters find aspects of the postmodern immersed in relativism and do not critically interpret the practices that shape our lives. The postmodern stance does not examine how the social sciences provide different ways to understand humanity and the way nature involves not only thoughts and ideas but skilful coping and our everyday ability to live in the world. While it might be the case that 'science is in fact zeroing in on (one aspect of) the

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[4] Dreyfus notes that Taylor's most recent work can answer the brain in the vat objection. In a possible world it might be the case that we are not really embodied or coping agents engaged with the world because we are given the impression that we are by an outside agent. No matter how unlikely this scenario is, Dreyfus notes that it can be met by noting that it an agent's perception that matters. Rorty therefore overlooks Taylor's claim that this is a totally different way in which humans create knowledge, engage with the world, and understand its limits.

physical universe as it is in itself' it does not explore how our experiences influence our actions (Taylor in Dreyfus, 2004, p. 75.). Taylor argues:

> Once we see the emptiness of the myth of the Given, our problem is somehow to bring this free spontaneity together with constraint. In order to stop the oscillation between the need for grounding which generates the myth of the Given, and the debunking of this myth, which leaves us with the need unfulfilled, 'we need to recognize that experiences themselves are states or occurrences that inextricably combine receptivity and spontaneity',[5] we have to be able 'speak of experience as openness to the lay-out of reality. Experience enables the lay-out of reality itself to exert a rational influence on what a subject thinks.' (Taylor in Dreyfus, 2004, p. 58).

Our basic experiences themselves put us in touch with the world – simply put we do not always utilize our thinking skills when acting in the world. We have basic innate coping skills that allow us to get about in the world. As such we are not detached contemplators making our way about in the world, but engaged agents to whom articulation and interpretations shape our being-in-the-world. Our individual beliefs do not simply mirror the in-itself-of-the-world, but involve our active engagements in that world.

Ultimately, postmodern inspired theorists move too fast and ignore our embedded grasp of reality as it gives us access to the world. While Derrida and other similar thinkers would view the Tayloian seeing a relationship with the world more primordial than representation, there is in

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[5] McDowell, *Mind and World,* (Cambridge, MA, Harvard University Press, 1993), p. 58.

fact no necessary 'break between nonlinguistic and linguistic interactions for organisms (or machines) with the world'.[6] This is because the only difference between such interactions is that 'what we call interactions "linguistic" when we find it helpful to correlate the marks and noises being produced by other entities with the ones we ourselves make.'[7] However Rorty, who follows Donald Davidson on this point, does not explore how the sciences of man have different ways to reveal meaning. There is more to the human condition than simply satisfying economic appetite and new insights involve interactions with the world.

Intelligent Accountability

The exploration into transparency began by analyzing the panic of investor confidence in the 2007 financial crisis which was arguably stimulated by this lack of transparency; by the fact that no one knew what exposures their counter-parties had, and in this way risk that had apparently been widely dissipated was suddenly everywhere. Roberts has also shown that we cannot manage only with transparency – our instinct to invest in yet more transparency as the only remedy for the failures of transparency – but rather should see transparency as at best a supplement to more context specific 'intelligent' accountability. The transparency of 'fair value', coupled with intense individual performance incentives, was arguably itself part of the problem; feeding 'over optimism' in financial markets, as well as the subsequent panic as asset values were written down (see Roberts & Jones, 2009). He explains:

> Significantly, informed insiders to the credit crisis have subsequently suggested the need not only for enhanced transparency, but also for new forms of

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6 See Rorty, R., Charles Taylor on Truth', in Rorty, R., *Truth and Progress: Philosophical Papers Volume 3*, (Cambridge, Cambridge University Press, 1998), p. 96.

7 Ibid., p. 96. (also see Heidegger, *'The Thing' in Poetry, Language, Thought*, p. 170).

> accountability that supplement reliance on risk management models with institution wide brain storming around sources of risk, and that supplement institutional disclosure against Basel 11 with regular meetings between central bankers and individual institutions to review systemic risk (CRMPG, 2008).

In attempting to enquire into the construction of a new ethic on which to base accountability and transparency the analysis turns to the Other as specified by Heidegger. But before I move into an analysis of the structure of difference and being it is important to remember that Roberts turns to Butler and Levinas to explore the imperative to meet the ideals of transparency as it gives rise to a particular form of ethics: Butler argues that transparency is a form of 'ethical violence' and 'moral narcissism': for Butler the pursuit of high ideals with violence and yet I think that accountability as transparency is often characterised by an anxious paranoia.

> Violence describes my own relationship to myself – the ways in which I constantly berate the self for being less than ideal – as well as the ways in which I seek temporary relief from such selfpersecution through finding opportunities to attack the failures of others. Similarly, narcissism seems not to belong with morality. Yet the effect of accountability as transparency seems all too often to be a defensive or assertive preoccupation only with myself, and my own continuous self improvement and advancement, which has as its correlate an indifference to, or neglect of the interdependencies within which my own self interest is nested. Cynical disidentification can seemingly offer me some distance from the threat of transparency but often serves only to make my

> practical conformity easier. The subjective correlate of the pursuit of a complete transparency is the pursuit, or at least presentation, of an already perfect self; of a self that knows what it is doing.

However a reliance on Butler and Levinas requires exploring the implications of an ethic that focuses on the Other. Will it achieve its aim? Can it create the necessary sociality that is requisite for the construction of an accountable world. This returns us to the aim of Heidegger's work as it explored the being of *Dasein*. For Roberts, it is Levinas who offers an ethic for the Other as a means to engage *Dasein:* but what is meant here is really the being of *existence.* Heidegger began by enquiring into the Greeks in order to discover *on what* the understanding of existence which is Greek is stood. This is not a mere archaeology or historiography: the same question needs to be posed toward Lévinas concerning how is it possible (and so on what ground or basis) for him to think what he thinks?

As is well known Heidegger and Levinas offer an exploration into our eschatological existence – a focus on our own death from which we cannot escape, it is our own-most (*eigentlich*) possibility. Here we recall Lévinas's claim that I do not have the right to leave the other alone to his death. But this is not Heidegger's point: it is not that we need to be alone to die — indeed, to die well may well be to die surrounded by those dearest to us — but rather only I can work out for myself what it will mean for me and how to die well. For Heidegger it is our being-in-the-world as reflected in the concept of throwness that requires ontological analysis.

Implicit in any analysis into the limits of transparency is an affiliation with the commonalities and difference conundrum. From postmodern quarters accountability, closeness, forgiveness and openness reflect an anxious paranoia – an excessive focus on the individualistic

and narcissistic culture that we have created. From the vantage point offered through this focus on commonalities the quest then becomes concerned with bringing people together despite their difference: the additional aim is to create through our organisational and social structures a fabric that nurtures those commonalities despite our differences.

Interpretation worthy of its association with forgiveness and transparency involves coming to terms with the fragility of our current institutions and conceptions of accountability.

Conclusion

The paper began by exploring Derridean aporias that have been introduced into accounting and accountability research by John Roberts. I offered a different way to think about how to choose between such binary oppositions such as those between transparency and (non)-transparency. I offered an Aristotelian and Taylorian way to think about bringing members of corporations and organisations together in a spirit of magnanimity that harks back to our understanding of freedom as it relates to a radical understanding of our being-in-the-world. This reworking has important implications for not only the natural sciences but also accountability and organisational research as it attempts to re-align itself from the contours associated with a focus on economic growth at the expense of disclosing the world.

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