The Concept of Accountability — from Stewardship to Discipline

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Accountability is a relationship that has found most extensive use in modern societies. In ordinary language, it means that somebody is responsible for something and liable to account to someone else. This relationship is sometimes overt but sometimes covered. For example, the relationship between voters and politicians is clearly a responsibility relationship; in a similar way, in armies, governments, associations, companies and even in families there are clearly observable accountability relationships. But this relationship also exists in normal conversations and even in non-verbal communication. For example, it can be observed in simple conversation starting "It's a nice day today, isn't it". After this beginning the other is liable for answering according to the rules of this kind of conversations.

In this paper we analyse the development of this concept as it has been used in accounting literature. This is a story of accountability but also a story of the way the nature of concepts changes in the 'scientific mill' producing new knowledge – perhaps new but at least more detailed compared with the previous literature. And this is a story of the oscillation of the content and implications of accountability from the all-embracing concept through narrow and practical feudal and classical concepts, to managerial and societal and, finally, back to managerial.

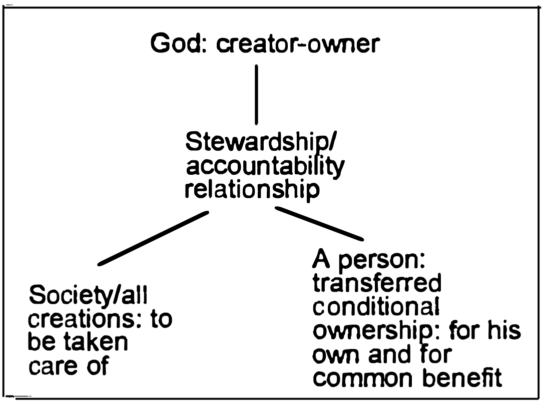

Figure 1. The first stewardship-accountability

1. ACCOUNTABILITY AS STEWARDSHIP

Stewardship is the first version of accountability. In the Western culture it has a strong religious flavour. (Chen 1975: 534). According to the biblical Book of Genesis, God is first a primary creator deity, separating the elements and forming the earth. After the creation of animals and humans, Adam and Eve were authorised to have the land and the animals. This authorised ownership was conditional on that man has the duty to foster and preserve this property. In those days, man was an integral part of the creation, being different than God, the creator, but similar to the other created things. According to the Christian religion and the Bible, the authorisation to rule all created, land, plants, and animals does not give authorisation without responsibility to foster and preserve what is ruled. (Günther 1994:8). This communal point of view is also reflected in Aquinas' twofold concept of ownership. On the one hand, man has the natural right to possess resources as his own. On the other hand, the owner has a social responsibility to use the property properly (Chen 1975: 534).

Our interpretation of this first accountability concept, stewardship, is the following (Figure 1). In order to understand the interpretation, one has to be able to see a distinction between causal relationships and manifestation relationships. Firstly, the stewardship-accountability is manifested by God as the creator-owner of things. In *causal* terms God created everything, including the relationships between everything, but in interpretative terms one can find here a *manifestation* relationship between God and his creation. This is saying that the character of stewardship is revealed by referring to what happened in causal terms and to what characteristics God can be understood to have. In this way, a created thing finds one of its manifestations as God. In a similar way, accountability-as-stewardship has another manifestation as society, that is, all people and resources that are to be cared for according the authorisation given by God. The fact that God gave his authorisation as conditional (the object of the condition being society and, in fact, all that was created) reveals the character of stewardship.

The third manifestation of this first stewardship concept is the status of a person as having the right to use resources under the condition of fostering them. Thus, these three manifestations give the interpretation of the concept in focus.

During the medieval time stewardship was reformed. The social life became more complex and the basis of the new social order was the resource that was seen as the most important resource for the activities of the time: land. Chen (1975: 535) gives the following description of the new order:

> "On the top of the medieval order was the king, who had a specific area of land under his command. From the king, a chain of lord-vassal relationships extended down to the lowest vassal class. The king granted the land to the lords. The lords, in turn, had the power to grant their land to their vassals. This process extended downward, from lords to those vassals at the bottom of the feudal system. The vassal was held accountable to the lord for discharging an obligation, while the king was the ultimate recipient of all legal obligations and the owner of all lands held in fief. The vassal's obligation, however, was a price to be paid in exchange for the privileges granted by the lord. In this system, ownership was essentially a stewardship associated with a responsibility to fulfil the obligations to the king or to the overlord who gave the grant. On the other hand, the nobles also established their estates on their land where, like minor kings, they exercised the power to control the property and its uses. Along with this power, they assumed a responsibility to manage and use the land for the common good of the manorial community. ... The manorial system may be conceived as either the subsystem or the counterpart of feudalism during the medieval period. The manor was the basic unit of the society, combining political, social, and economic affairs into one integrated system."

A new stewardship-accounting was reformulated in this way. Gradually God was substituted by king as the principal owner of resources. Resources were not understood as all resources on the earth but only those that were under the king's command. Men were not any more seen as integral parts of all creations, not even equal between themselves, but as a chain of grants and obligations. The system aimed at reaching stewardship of material resources and people. Each lord-vassal relationship was an exchange of privileges and payments. But if somebody did not accept his stewardship obligation, the prosperity of the area of land under his command was under thread and this misbehaviour threatened also the prosperity of the whole kingdom. Proper conduct guaranteed that both the owner's and the society's interests were served.

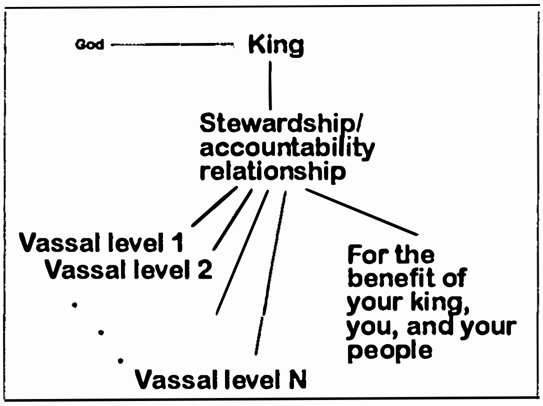

Figure 2. The second form of stewardship

Thus, a new form of stewardship is manifested by all qualities associated to king, to the chain of lord-vassal relationships and the obligation to foster the land.

But this was to be changed by several factors: by changes in technology, by the Lockean idea of every person's natural right to have private property that should not be limited by government, by the Smithian idea of maximising the social welfare based on every person's pursuit of his/her self-interests, the Darwinian idea of the survival of the fittest, and by the proliferation of private companies. When companies were small they were controlled by their owners, to whom the managers and other personnel were responsible in the pursuit of fostering the owner's property. In this way, owners substituted king and the role of government was seen as guaranteeing the working of free market. Managers, being a special group of personnel, had a similar position than vassal's previously had (Chen 1975: 537).

Gradually companies became bigger and ownership was separated from management. The relationship between dispersed owners and managers developed for the benefit of the latter. However, parallel to the strengthening position of managers, the belief in the market mechanism was questioned and the imperfect nature of existing markets was admitted. This led to a development in which managers were seen as responsible to the society. Today, they are seen as

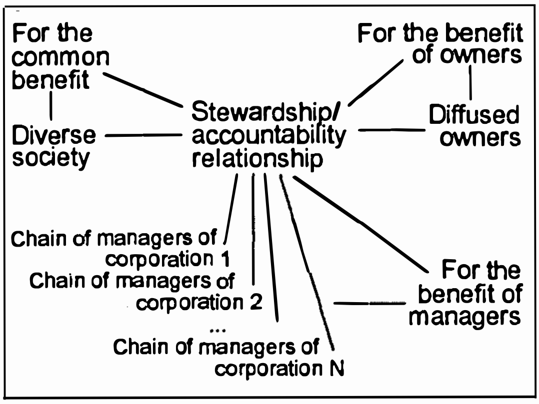

Figure 3. Modern stewardship.

public stewards being accountable for their conduct.

This stewardship concept is manifested by diffused owners, by chains of relatively strong managers, by the maxim of making profit for the owners, and by the maxim of benefiting the society. This part of stewardship can be seen as 'traditional managerial'. But there are also claims for stewardship to society, according to which managers are also responsible for the public at large. Today the relationship of the biggest corporations and nation-states is most complex. In addition to the direct manifestations given above, society has in this case one manifestation, the will to common benefit. In a similar way, owners and managers have this kind of manifestations.

The tension between owner-stewardship (classical stewardship) and society-stewardship (managerial stewardship) has a special meaning in accounting theory, that is, in the arrangements shaping the status of owners of companies, especially big ones. If the classical stewardship is taken as the starting point, companies are not separate from their owners but, instead, are seen as instruments in their strive to make profits. Consequently, accounting should be organised solely to produce information for the owners to fulfil the demands of accountability. On the other hand, if the so-called modern version of stewardship is accepted, accounting should be organised to produce information for diverse interest groups, a task that cannot be resolved optimally for all these groups simultaneously. Chen (1975: 540), borrowing from Goldberg (1965: 145) clarifies the importance of this special application of the two stewardship concepts in the following way:

"In comparing the two viewpoints (entity and proprietor), if we take that of the entity far enough backward we arrive at a stage where we depersonalize a person. If we take that of the proprietor far enough forward we reach a stage where we personalize a nonperson."

Thus, what is thought of the concept of accountability has far-reaching consequences in societies where the main body of economic activity is arranged by business sector. Thinking of companies as if they were persons identical with their owners is not a feasible way to describe big multinationals having relatively independent managers; but also thinking of companies as if they were artificial entities does not give a reasonable image of a big company. Chen (ibid. p. 540) suggests that for resolving the controversy, the viewpoint of managers should be chosen. They are identifiable persons having to account for their activities to both society and to owners.

What Chen does not make explicit is that the structure of accountability is still similar to feudal accountability. In classical accountability land was substituted by a plurality of productive resources, that is land + buildings + machines, and king was substituted by a plurality of kings, that is a group of biggest owners. The change to managerial accountability results in further increasing the plurality of kings to include all parties potentially having influence on the use of productive resources.

2. ACCOUNTABILITY FOR DECISION-MAKING

As a consequence of classical stewardship doctrine, accountability adopted a fitting form during the first three decades of this century. The battle between supporters of proprietorship accounting and supporters of entity accounting was ended with the victory of the latter (Chen 1975). Then accountability almost disappeared from the list of important concepts in accounting literature. This is here recorded with the help of some examples.

2.1. Drury

The first of these examples is a widely used textbook for beginners in accounting studies, Colin Drury's Management and Cost Accounting. Drury's starting point is an adopted definition of accounting, that of the American Accounting

Association. According to this definition, [accounting is ...]

> "... the process of identifying, measuring and communicating economic information to permit informed judgements and decisions by users of the information."

After this, Drury proceeds with the language metaphor of accounting, being the language that is used in communicating economic information to people who have an interest in an organisation (Drury: 1992). According to Drury:

> "The objective of accounting is to provide sufficient Information to meet the needs of the various users at the lowest possible cost. (p.4) ... Relevance is in the hearth of management accounting; if information is not relevant to some need, it has no value. (p. 5) ... The accountant acts as a transmitting device by observing the economic events and encoding them by means of the preparation of accounting reports and statements." (p.6)

The basic metaphor in this is the *transmission machine*, accountants having the task of transforming and transmitting economic information to people who are interested in the organisation in question. The task should be conducted at lowest cost, the information should be relevant and it should be presented in an accounting language being able to depict economic events. 'Accountability' is seen *as the reason for the accountant's duty* to work machine-like at the lowest cost, to choose relevant information and to transmit it without errors to the people who need it.

2.2. Riistama and Jyrkkiö

Riistama and Jyrkkiö's textbook is chosen as another example because it has been used for about 25 years as the basic textbook of managerial accounting in Finland. Similarity to the previous book is striking. On the page 13 one can find the following descriptions:

> "The task of accounting is to record transactions between this entity and other entities, to account for the financial position and the profit of the entity to the financiers, and to advice managers in planning and monitoring."

In this, accountants have the *duty* of conducting their described tasks to financial markets and to rational planners. Accountability, if it even exists, is in a shadow position as a reason for the recordings and calculations.

2.3. Belkaoui

Belkaoui's advanced textbook (1981) has been used in accounting curricula for about two decades. Thus, it can be assumed to reflect accounting thinking and the content of its central concepts. 'Accounting' is defined in this book following the well-known AICPA definition of 1970:

> "Accounting Is a service activity. Its function is to provide quantitative information, primarily financial in nature, about economic entities that is intended to be useful in making economic decisions, in making reasoned choices among alternative courses of action."

This represents a triumph in honour of the decision-making model, according to which accounting exists for producing information for economic decision-making. Consequently, accounting has the *duty* to provide useful financial information about economic entities to decision-makers. Accountability or stewardship is not even mentioned or, perhaps, it could to be seen as one underlying reason for accountancy.

3. ACCOUNTABILITY RE-VITALISED

3.1. Ijiri

Yuji Ijiri gave new life to accountability as a solid basis of accounting in his Theory of Accounting Measurement (1975). He deviated strongly from the mainstream thinking of his time as can be seen in the following quotation (p. ix):

> "By definition, accountability presumes a relationship between two parties, namely someone (an accountor) is accountable to someone else (an accountee) for his activities and their consequences. ... The accountability relationship normally requires an accountor to account for his activities and their consequences for the benefit of an accountee. Detailed records are kept by the accountor not because he expects the information to be useful for his own decisions, but because he Is expected to keep the records for the benefit of the accountee. ... The primary role of the accountant is to assist the accountor in accounting for his activities and their consequences and, at the same time, provide information to the accountee. ... In the accountability relationship the accountee often assigns a goal to the accountor. The accountor's progress toward accomplishing the goal is crucial information which must be reported to the accountee. ... For this reason, the accountability approach adopted in this book includes not only the traditional stewardship issues centred on the compliance with established rules but also the modern performance issues oriented toward the efficiency and effectiveness notions. Furthermore, the accountability approach may be extended to include information about the accountee's future activities when the accountee is held accountable for his plans."

Ijiri's starting point is accountability, not stewardship. Now, again, these concepts are central for accounting theory – the basic notion on which

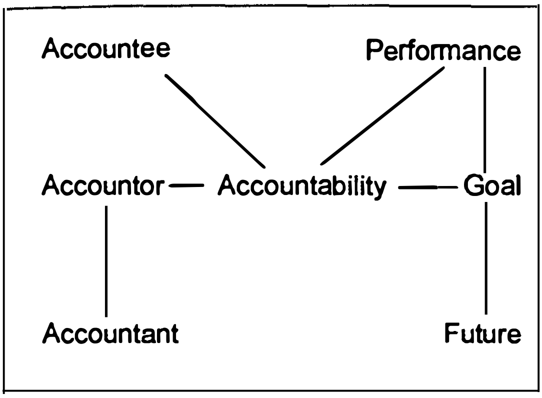

Figure 4. Ijiri's concept of accountability

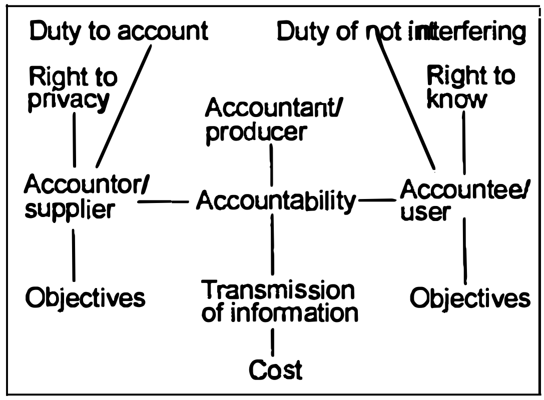

Figure 5. Accountability in Hendriksen

theory is built. Accountability finds several manifestations in this piece of text. They are presented to give an interpretation of the content of this concept in Figure 4:

3.2. Hendriksen

Hendriksen's book is comparable with that of Belkaoui in that both are advanced and both have been used widely over a long period in accounting curricula. He starts with the AIA's 1941 definition of accounting, a definition having no traces of accountability (Hendriksen1992: 13):

> "Accounting is the art of recording, classifying, and summarizing in a significant manner and in terms of money, transaction, and revenues, which are in part, at least, of a financial character, and interpreting the results thereof."

Hendriksen refers, however, to Ijiri and adopts his ideas of accountability (p. 130). The following piece of text is adopted directly from Ijiri:

> "... [in] an accountability-based framework, the objective of accounting is to provide a fair system of information flow between the accountor and an accountee. ... Based on the underlying accountability relation, the accountee has a certain right to know; at the same time this framework recognizes that the accountor also has a right to protect privacy. More information about the accountor is not necessarily better. Better perhaps from the standpoint of the accountee but not necessarily so from the overall accountability relation."

This kind of highlighting accountability understood as a relationship in which both parties have rights, interests and means, is typical to Ijiri. Hendriksen draws even more from Ijiri's work. In Hendriksen's own words (p. 130):

> "Information has the potential to affect the behaviour of both users and suppliers. One must consider both parties to the transmission of that Information, therefore. Stated otherwise, one has to take the objectives of the suppliers of information into account as well as those of the recipients. If nothing else, one must take the cost of supplying information into consideration."

Taken together, this is a clever mixture of mainstream thinking and Ijiri. Accountability is accepted as the basis of accounting without any references to the old debate between proprietorship and entity accounting. The status of the latter is already so strong that it does not serve any purpose to refer to the old dispute. Accountability is now presented as having similar status to decision-usefulness. In this way, accountability becomes more complex than previously, adopting manifestations from the mainstream thinking.

Here accountability is manifested by the existence and qualities of the accountee as the user of accounting information, accountor as the supplier of this information and accountant as the producer of it. Further, accountability is a phenomenon manifested by the existence of information flow having the manifestations cost and accountability. This reflects mainstream thinking, except that accountability is seen as a basic determinant of accounting, as adopted from Ijiri. Also adopted from Ijiri are the manifestations of the accountor and accountee. They both are manifested by having intentions and rights; the accountor has still an additional manifestation, the duty to deliver information.

This kind of accountability has a clear difference compared with the starting point, the stewardship of man. Man was authorised to use all created things under the constraint of being an integral part of them and taking care of them. But this right was not similar to the concept of right in the theory of ethics (Velasquez 1982: 58), because it is impossible to think that God would have the duty of not interfering. In Hendriksen, both parties have rights in the sense of ethical theory: the accountee has the duty of not threatening the private life of the accountor.

Hendriksen's accountability differs also from the feudalist stewardship. The latter was openly bound to the economic and political structures of feudalist kingdom. In contrast, Hendriksen follows the tradition of excluding all political considerations and maintaining the image of the neutrality of accounting and accountability. They are presented in the form of a two-person agreement. Further, Hendriksen's concept differs from the modern concept of accountability which is characterized by duty toward society. In Hendriksen there are only interested parties. In this, he follows the thinking of Ijiri who lists the following interested parties: shareholders, creditors, employees, consumers, the government, and public in general. Thus, both authors follow the American tradition of creating distinctions and isolating different parties to be handled from the viewpoint of managers according to their interests and power. This is most clearly seen in the present-day discussion on stakeholders in business management literature.

4. ACCOUNTABILITY AS DISCIPLINE

Accountability's history is a story of varying importance as described above. In the prescientific era it was a guide to reasonable behaviour, in the medieval era it was a part of the structure of governance, in the classical era it was an agreement between atomistic persons, and in the managerialist era it is an agreement between owner-manager coalitions and society (Donaldson 1982) or the basis of the legitimisation of the right to exist in society (Lindblom 1984). In the history of accounting it was first stewardship, then in the centre of the battle over the status of owners, then ignored for several decades until the days of its coronation by Ijiri. But previously it has not been a concept to be analysed or interpreted, nor a topic of books or a cornerstone of a scientific school.

In the book *Accountability* by Munro and Mouritsen (1996) the scientific status of accountability changes dramatically. Next we will recapitulate the essentials of what the authors of *Accountability* tell about accountability. After this, we interpret, once again, what is accountability and why it is what it is.

One of the co-authors of *Accountability*, Czarniawska-Joerges, relates accountability to ethnomethodological tradition where this concept has already, for a long time, been seen as a central concept for understanding human interactions (p. 307–8):

> "Accountability can be seen as a central concept in the understanding of social action. The ethnomethodological tradition ... postulates that accountability is the main bond in human interactions, indeed the main social bond altogether. Participants, usually called 'members', make the world 'reportable' by continuously accounting for what they do in the imaginary or real presence of other people, who serve as auditors. The point of such accounting is to display the (situational) rationality of one's action, and thus of one's social competence."

Ethnomethodology is also the starting point of Munro, one of the editors and co-writers of the book. He refers to Garfinkel (1967):

> Any setting organizes its activities to make its properties as an organized environment of practical activities detectable, countable, recordable, reportable, tell-a-story-about-able, analyzable — in short *accountable*."

From this it is not a long way to proceed, as Munro does, to the following (p. 5):

> "The argument here is that work is nothing more than making readable. Work is not ever organized instrumentally, as some would have it and as it is treated in many management textbooks. It is organized to be 'read' by other members, including oneself. Accountability is about making the invisible visible."

The nature of work, understood as Garfinkel and Munro do, can be seen clearly in the background of the medieval stewardship where governance work was the glue adhering together the parts of a kingdom; or in classical stewardship and managerial stewardship, where different people specialise in different roles and in this way create accountability relationships. But this Garfinkelian work concept does more. It shows that accountability is a reversible relationship: by organising their work and work-roles, principals own the accountability of their agent but the agent also owns the accountability of the principal. The two have different roles and are expected to behave according to their societal roles.

Understood this way, work always creates accountability relationships, moreover, work *is* accountability relationships. In the Biblical sense, accountability was created and became ubiquitous at the moment when Adam and Eve were doomed to work for their living.

This is analysed by Wilmott in the following way (p. 23):

"Accountability has two intertwined aspects. One is universal; the other is historical. Accountability – in the sense of rendering intelligible some aspects of our lives or our selves – is a pervasive feature of what it is to be human. Human beings are continuously involved in making and giving accounts to others, and to ourselves, about who we are, what we are doing, etc. .. The universal aspect of accountability enables our experience in the world to be rendered intelligible to others and to ourselves. ...Universal processes of accountability do not float free from historically and culturally distinctive frameworks of accountability."

Because work is accountability and something that human beings have to do we may say that accountability is a pervasive feature of what it is to be a human. But Wilmott adds another aspect to accountability: its universal character is coloured by its dependence on history and culture. Being owner means different things in different cultures and in different times. Words like owner or accountability or accounting mean different things in different circumstances.

Boland and Schultze explain this aspect of accountability, the dependence of the meaning of accounting on history and culture by referring to the etymology of this English word (p. 62):

"Accountability ... involves both an explaining of conduct with a credible story of what has happened, and a calculation and balancing of competing obligations, including moral ones. These two faces of accountability are also seen in the etymology of the word 'account' and are crucial for understanding the social construction of accountability. In the Oxford English Dictionary, we see that *account* comes from both the Old French *a conter*, meaning a story and from the late Latin *accomputare*, meaning to compute. Accountability thus entails the giving of an account as in a narration of what transpired (a recounting of events in a story form) and the giving of an account as in a reckoning of money (a calculation of the net balances of events in a transaction form)."

In this, we can see that the meaning of the English word accounting includes an idea of not only telling a story but also evaluating what the story tells. This is also present in the meaning of the Finnish term *laskentatoimi* because *laskenta* originates from 'letting many to go' and *toimi* originates from 'sensible', the latter part referring to the idea of evaluation (laskentatoimi is an artificial and unlucky translation of accounting, Rechnungswesen and redovisning; Tamminen and Manninen 1995).

Kreiner also refers to this dual nature of accountability in the following passage (p. 85):

"'Accountability'... 'refers to the need to justify one's views and preferences to others ... and to concerns about the evaluation of one's views and preferences to others.'"

This telling-the-story-and-evaluating-it is related to Festinger's 1954 hypothesis that human beings have a trait to compare one's accomplishments and one's opinions with those of other people (Freedman 1978:55–56).

Laughlin continues the analysis of the structure of accountability in relatively formal terms. Drawing from Steward he presents a ladder structure for accountability (*Accountability*, pp. 227–228):

"Steward talks about accountability in terms of a 'ladder'. The rungs of his ladder start with 'accounting for probity and legality'. Appropriate, in this sense, is usually loosely defined and related to legally acceptable pursuits rather than in terms of definable actions and activities. The next level is 'process accountability' which accounts for the detail of the action processes followed by the 'agent'. The next two levels are 'performance accountability' and 'programme accountability' which together are intended to provide an account of the total work performance of the 'agent' in terms of the specific goals set by the 'principal'. Finally, 'policy accountability' complements the 'performance' and 'programme' levels presenting the account in broad policy terms in relation to the goals. ... It is at the performance and programme levels that the significance of accounting technology is most apparent."

The first step of this ladder is familiar from social contract theory (Donaldson 1982) and organisational legitimacy theory (Lindblom 1984). The second rung of this ladder refers to instrumental tests applied in the theory of control (Ouchi 1979; Macintosh 1994:129) while the next rung – efficiency tests – is even more familiar in accounting and management literature. This is the agenda of score-keeping, management by objectives or results and, for example, balance sheet and income statement. The last rung, policy accountability, has recently found applications in quality management and in environmental management (Com (91) final, 1992: 15; Sayre 1996).

By those authors of *Accountability* referred to so far, accountability has been analysed, interpreted and described from a relatively distant perspective, from the workings of whole societies or mutual agreements. There have been no evaluations of what it is to live in a world impregnated with accountability. Kreiner takes another tone by adding some Foucaultian flavours to accountability (p. 85; drawing from Tetlock):

"... accountability is a critical rule and norm enforcement mechanism: the social psychological link between individual decision-makers on the one hand

and the social systems to which they belong on the other. The fact that people are accountable for their decisions is an implicit or explicit constraint upon all consequential acts they undertake."

Hoskin goes even further in this direction with the 'awful idea of accountability' (p. 265):

"Accountability, on the other hand, is in its operation and scope more total and insistent [than responsibility/ stewardship]. Not only are duties specified, but the means of evaluating the level of their performance is already prescribed, in implicit or explicit norms, standards and targets of performance; wherefore surveillance over and judgement of performance is vastly widened and deepened. One is no longer just a steward of goods, moneys or powers, answerable for past performance and present circumstance. Accountability ranges more freely over space and time, focusing as much on future potentials as on past accomplishments, connecting and consolidating performance reports to plans and forecasts. As it does so, accountability in all its processes engages the self more insistently in the successful accomplishment of what is demanded over time and space. ... If responsibility entails being answerable to questions, then accountability does not so much dispense with questions as provide implicit answers to questions not-yet-dreamt-of. The constant mutual implication of standard, actual and forecast measures of performance means that what is currently invisible may subsequently become visible. Not only new targets but new *kinds* of targets may at any moment get constructed out of the debris of past success and failure. The 'awful idea of accountability' as one of the first recorded usages of that term, around 1800, presciently names it, is therefore a system threatening continual potential failure, even for those who are consislently successful."

Who could argue against this? The managers of asbestos plants or the constructors using asbestos did not know that some day they will be deemed responsible for the injuries caused by asbestos to people; the young graduates at Finnish universities in the seventies did not know at the moment of choosing their careers that some day they will be evaluated in the terms of funds raised outside the university, and, perhaps, Saddam Hussein did not know when he bought biological weapons from the U.S. with the permission of the U.S. authorities, that in some not so distant day he will be punished for having those weapons.

Being accountable is unavoidable, illogical and unjust; simply awful.

5. ACCOUNTABILITY AS STORY

This is what the accounting literature tells about accountability. From a relatively simple stewardship we have proceeded to a basic metaphor of human existence. From a relationship between the deity creator and all the created we have proceeded to heaven and hell. From political agreements and managerial contracts we have proceeded to a discipline, to a school of thought.

What *is* accountability?

In relatively formal terms, the material given above can be grouped into sets, still partial but together manifesting the essence of accountability on a conceptual domain. In *Accountability*, there is a group of words that are related with each other by similarity and a relationship to verbs 'to make' or 'to see'; *to make to be seen*, or to make visible. There is another group of words related to each other by similarity and to the verbs 'to do' and 'to reason'; *to do reasonable*. Further, there is a group of concepts that seem to relate to the idea of belonging, being human and belonging to a society as humans do; *belonging for being*, subjects. And a further group tells why something is done or made, for what and to whom; *objects*.

The colours (manifestations) of accountability are *making to be seen, doing reasonable, belonging for being, and objects*. This is the *structure* of accountability. But there is also the emotional side of accountability, considerations on what it feels to live with accountability: *enforcement, constraint upon, threatening, awful*.

But accountability is also a story. There is subject, there is doing and making, there are objects, and there is reasonableness. Stories take place in time; and the problem with structure is that it is static. Munro (1996) gives some examples of acts by which accountability stories might develop. One central concept is self and its actions. Munro lists the following (ibid. p.16):

visible	
countable	
reportable	
detectable	universal
analysable	pervasive feature of humans
recordable	main bond in human interactions
tell-a-story-about-able	historically and culturally distinctive
MAKE TO BE SEEN	**BELONG FOR BEING**
OBJECTS	**DO REASONABLE**
for probity and legality	justifying and evaluating one's views
for broad policy	giving and demanding reasons
for performance	displaying rationality
for action	rendering intelligible
to oneself	calculating
to others	balancing

Figure 6. The colours of accountability

"1. Self is imagined as drawing distinctions between 'itself' and 'others'.
2. To do this, it incorporates material as 'mine' or 'hers', sometimes 'ours'.
3. Self reshuffles this material, seeing how it looks as 'mine' rather than 'hers'.
4. Accordingly, the self takes up different positional arrangements; sometimes looking at 'self', as is portrayed by others; sometimes looking from the 'self' as it is portrayed by 'others'; and, recursively, acting as a spokesperson for each of these versions of the self. – Summarising: *the self accounting to the self, for the self.*"

This explains at a detailed level how self creates accounts to others. All human beings have sensitivity to what they look like in the eyes of others, and clever ones can act on the basis of the image that others have, even if one does not have the same self-image. But there is more of the dynamic story yet to take shape. Munro (ibid. p. 17) explains that accountability is managed in ways that create new allegiances, and dissolve differences that might hinder participation:

"1. Participants' accounts enrol each other as 'members'
1. To do this, participants attribute accounts as 'ours', or 'theirs'.
3. But members are understood to be already enrolled by other sets of accounts.
4. Accordingly, accounts become framed so as to address networks of memberships. – Summarising: *Participants accounting to others, as putative members.*"

Stated simply, participants that encounter each other try to define an area of accounts that might be acceptable as 'ours', different from 'theirs', and in this way to reach membership in networks of memberships. This adds dynamics to accountability, gives content to what is 'reasonable'. This is why self has to look at its self-portrait and from the self-portrait as others see it.

In trying to win membership, selves take manoeuvres in which they use some intermediaries that mark their position. In Munro's words (ibid. p. 17):

"1. Participants' accounts enrol intermediaries as manoeuvres.
2. To do this, participants elect themselves as 'spokespersons' for intermediaries.
3. These manoeuvres attract other spokespersons as 'members', albeit temporarily.
4. Accordingly, manoeuvres, to be understood, have to be seen as accomplishing membership in temporary networks that straddle across more stable networks. – Summarising: *Participants accounting to members, as spokespersons.*"

This way such well-known intermediaries as profit numbers, management accounting systems or political stances enter the stage. When they work as intended and membership is reached they become 'obligatory passages' maintained by this membership (ibid. p 18):

"1. Intermediaries are drawn on by participants to form their accounts.
2. To ensure this, intermediaries are interposed *between* participants as accounts.
3. Intermediaries are difficult to manoeuvre as they are pre-aligned in networks.
4. Lined up as a 'precession' of accounts, intermediaries create lines of visibility imputing a centre of calculation. So arranged, accounting numbers are more likely than not to prevent membership and sustain relations of hierarchy. – In summary: *Participants accounting to each other through intermediaries.*"

Membership networks own the ability to use specific intermediaries and in this way hinder other networks (membership groups) to use the same accounts. If a network is successful in creating an obligatory passage it is able to create a distinction between it and other networks, that is, a hierarchy, especially if the network is able to define the meaning of, and access to, their own intermediaries. Intermediaries make some groups or persons visible, strengthening in this way inequality and hierarchy.

But in organisations there are many membership groups, stable and temporary, and each of them may have one or several intermediaries. For example, there may be a production planning and control system, quality system, golf-playing system and accounting system if the spokespersons of these have succeeded to make these as obligatory passages for specific negotiations and decision-making. A person may have access to, say the production system, but not, say, to the accounting system. Someone else may have access to the quality system and the golf-playing system. Then it is essential to have *discretion,* and the ability to *distribute* obligatory passages in the organisation.

Accountability in *Accountability* unfolds a world full of struggles, alliances, arms, victories and losses. This is similar to the worldview offered by Bourdieu's reflective sociology, for instance (e.g. Bourdieu and Wacquant 1992).

6. ACCOUNTABILITY GAMES IN PUBLIC SECTOR

6.1. The change of entity and accountability

In order to understand a phenomenon it is useful to think of its changes. Today, in the private sector, accountability is a mixture of classical and managerial accountabilities (Takala 1991). In the public sector the role of accounting and accountability has changed in a radical way during this decade. The European Community has adopted the attitude of promoting standardisation, harmonisation, control and accountability of the public sector. In this, the role of nation-states is weakened in favour of supranational organs and procedures. In Finland this has lead, among others, to the adoption of private-sector accounting in the public sector – a change that no accounting professional could expect or recommend beforehand. But Kunnallislakikomitea (The Finnish Committee of Municipal Act) wrote the following in 1993 (pp. 282–283):

> "The Accounting Act would give a readily made, generally accepted and commonly known set of regulations which would guarantee the comparability with the other municipalities and economic entities."
>
> "The application of the Accounting Act would improve the information given by financial statements. The municipality would receive an income statement which would show whether the periodical revenues of the municipality are sufficient to cover the depreciations based on the deterioration of fixed assets. The income after the deduction of depreciations of an accounting period, based on the income statement, would show the change in the equity capital of the municipality. The balance sheet, based on the Accounting Act, would allow assessment of the self-sufficiency and indebtness of the municipality by using the same accounting ratios as the private sector."

Mostly the discussion on this topic has been sales promotion of the change or clarification of its practical execution. But this change is not only a change to an already existing, well-functioning and operative control system. Probably the main features of this change are (i) the change of the accounting entity and, related to this, (ii) the change of accountability. For example, a health care professional should now limit his/her area of consideration to the consequences pertaining to the hospital in question, not to the consequences to patients or to the national health care system; or a university professor should not consider the consequences to science or nation-state but his/her university (or perhaps his/her faculty, department or him/herself).

The private-sector Accounting Act and Accounting Decree define the borders of entity in financial accounting to be given by ownership as defined by the law. Principally, the situation in managerial accounting could be different because the law does not regulate managerial accounting. But in practice the main body of managerial accounting has adopted the same concept of entity. The most usual deviations are non-realized revenues and costs in investment calculations. Mainly the borders are drawn according to the area of the whole company or business unit, department, or cost centre.

On the other hand, before the total change-over there has already been at least one example in which public sector accounting has tried to follow the practice of private sector accounting. This is the formal calculative evaluation of investments. In this, the practice of discounting has been recommended for a long time, meaning that in this special circumstance the public sector has been seen as an amount of cash.

It is, at least in principle, reasonable to think that under the old cameral accounting system accountability was understood in a twofold way: spending money according to budget limits and the law and producing benefits to the nation. If people have thought in this way, then, according to the new law, they should not continue it any more. The entity has changed now to reflect only legal ownership. Consequently, accountability is now defined for the benefit of this legal entity. This is not without problems (Ezzamel and Wilmott 1993):

> "It is perverse that the qualities of clan control, on which such a high value is placed by private sector consultants, are currently denigrated by public sector reforms which seek to emulate private sector practice."
>
> "Without wishing to exaggerate the presence of influence of what may loosely be termed a 'public sector ethic' within the public sector, we argue that it is a valuable resource, socially as well as economically, even though its presence and significance is largely ignored or negatively assessed within the established framework of institutional economics."

In the terms of ethics, this limited entity concept refers to lower levels of ethical thinking. The well-known Kohlbergian 'ethical ladder' makes the main distinction between ethical levels based on how many and different 'others' are taken into consideration (Abuthnot and Faust 1981: 47–54; Tamminen 1992:377–378), the higher levels being manifested by larger and more diverse groups. Arbuthnot and Faust (ibid. p. 145) present that in educating ethics one should proceed gradually, by discussing ethical dilemmas at one step higher level than the student's level. A greater step is not possible to reach directly. Public sector administrators have applied this in such a way that they try to teach ethics at a relatively low level hoping, perhaps, that their high-level employees learn to climb down and even in big steps.

In accountability terms, conforming the Accounting Act means not the Biblical stewardship accountability or not the medieval feudal accountability or (hopefully) not the classical profit-accountability. It could be the managerial accountability.

In managerial accountability the basic strategy of the accountor is to make the accountee isolated and visible. According to Ijiri, and Hendriksen following him, there are many accountors: shareholders, creditors, employees, consumers, the government, and public in general. One single person can belong to several of these groups but it is usually thought that each person has one of those roles as the main role. On the other hand, the basic strategy of the accountee is making distinctions, trying to create advantageous memberships. This leads to creating distinctions in the group of accountors and isolating different groups to be handled from the viewpoint of managers according to their interests and power. By the creation of distinction and isolation the power balance between the accountee and the accountor is changed to be more favourable to the accountee/manager: *divide et impera*.

6.2. Accountability games in the health sector

In order to say something more specific we have to choose some practical setting to be considered. In what follows we concentrate on the health sector and the higher education sector.

In the health sector, the central players are administrators (the state, local politicians and hospital managers) and health professionals.

The fact is that accountability has changed from 'public service ethics' to 'modern' or 'managerial'. The bundle of controlled productive facilities and the groups of players in this field are similar as before. What is different is the entity, a narrower perspective to be adopted. The full implications of this change are difficult to see based on only the managerialist concept presented by Chen. In the former battle referred to by Chen, it was a question mainly on what kind of financial reports should be prepared. In the present situation the amount and quality of financial information is stated. The implications are somewhere else.

According to Munro (1996), the self makes a distinction between things that are *mine* or *theirs*. Most probably the administrators make this distinction in such a way that the new accounting system and way of thinking and acting is *mine*; the professionals, on the contrary, will see these systems as *theirs*. This leads inevitably to a collision. The professionals who have previously fostered the ethic of public service will observe that what is now demanded by administrators is, in addition of being different, also irrational, perhaps even harmful for professionals, patients, or the society at large. It will take a long period of time before the professional party will fully adopt the narrow scope of accountability.

But the professionals have the ability to look *at* themselves as portrayed by others and *from* their self as portrayed by others. Then some of them will observe that they can create memberships with the administrators to promote their own pursuits. Then some portion of the professionals will ally with the administrators thus creating a division of professionals *as us* and professionals *as them*. This is exactly what administrators wish to take place. On the other hand, the administrators are able to mirror themselves as portrayed by the professionals. But because they can be assumed to have more power than the professionals even before the division of the latter, the division of the administrators will be rare. The administrators have their accounting technology and act as spokespersons of the intermediaries carrying accounting; they use their status for creating obligatory passages of accounting.

The administrators wish that the process continues so that the 'nice' party of professionals will gradually strengthen and after a while, the other party will become negligible. But accounting technology, especially managerial accounting, is relatively easy to adopt. This leads to a situation where some professionals begin to enrol accounting intermediaries. When they have control over accounting they begin to see accounting as *ours* as the administrators do; but, at the same time, the specific intermediaries promoted by the professionals as spokespersons may be different. Professionals controlling the same technology as administrators form a threat against administrators.

It is for this reason that the private-sector accounting was adopted by the administrators. It is relatively hard to manipulate, especially the financial reporting part of accounting. And this hard part will be more difficult to adopt by the professionals.

Some of the professionals will be able to use even this part of accounting because of their activities in private-sector health companies. Some other will be able to adopt the technology along the use of it by the administrators. Sooner or later both administrators and a portion of professionals command the technology and are able to create intermediaries and obligatory passages. The question is: at the end of the day, have they adopted the narrow scope of accountability or not?

There are at least two forces operating in this. Firstly, the public sector has previously, during the late seventies and during the eighties, experimented with social indicators and planned programme budgeting systems. The results have not been inspiring. Different kinds of indicators are still used when, for example, some municipal units build measurement batteries for management by results. But it is not to be expected that health professionals find useful intermediaries from there.

Secondly, *accounting* professionals have not worked for creating innovations for the health sector. Their attitude is more or less like accepting the prevailing situation, criticizing it in principle but not really trying to change it. An example of criticism is Mayston (1993):

> "... published financial statements often lack in practice the 'desirable qualitative characteristics of accounting information' of timeliness, relevance and reliability desired by conceptual framework projects for company reporting in the private sector." ...
>
> "The discussion of the problems of achieving both accountability and efficiency in the private sector suggests that rather than the private sector being an unambiguous model for the public sector to emulate in the achievement of accountability and efficiency, the private sector has its own problems that must be avoided as far as possible in any reform of the public sector..."

Without ready-made alternatives health professionals have to adopt the accounting technology as it is offered by administrators. Then there most probably emerges three different groups: administrators, health professionals who have adopted the new narrow accountability concept, and health professionals who still carry the old public service ethic in their habitus. The last group has to learn to selectively use the new vocabulary in order to get at least temporary memberships with the other two groups. This is a troublesome position. For them, the accounting technology is given (the private sector system); the other groups have the ability to create intermediaries (systems of machines, programs, and reports which are already aligned according to the negotiations and agreements of the two other groups) and state them between players (the three different groups at large or the members present in some meeting); they do not accept the existing claims and aligned forms of accountability and visibility but they have to take part in obligatory passages (listening to arguments based on accounting numbers at specific occasions); and they very well understand that this accountability is against their will to serve the public benefit. Are they mammoths deemed to disappear, to cease to exist, railway men in Dent's (1991) story of a transition from railway culture to business culture? Or will they finally win the esteem of patients, patients' relatives, and nurses, gain momentum and turn the big wheel back? Or will they be the necessary glue to keep the health sector running in spite of the administrators and politicians?

Accountability is a matter of life and death.

6.3. Accountability games in higher education

The tendencies described above in the context of the health sector exist also in other parts of the public sector. In universities the situation is, however, a bit different than in the health sector. The basic difference comes from the fact that mistakes in the health sector may kill but mistakes in the higher education sector do not.

As in the health sector, in universities the two doctrines borrowed from private sector have also been combined: management by results and accounting. In fact, there is no necessity to combine these two. It just happened that management by results was hanging on the air and was picked up by the administrators when the yearn for effectivity began. Then 'profit centre' accounting was needed.

Thus, a central question is whether there was a public service ethic in universities before the change. It is the opinion of the writers that there was. In the rhetoric of the seventies there were rare signs of thinking only of ones' own university or department. On the contrary, the ethos of the reform of university education was loaded by the idea of developing personality and the Humboltian ideal was heavily emphasized. In the late seventies and early eighties effectivity was not the tune and direct usefulness in business life nearly forbidden. University was public service.

Today, after the adoption of private sector accounting and narrow accountability, the identity work in universities is similar to that in the health sector. The division into three main groups is the same: administrators, early adopters and public service. All that which is written above on the expected behaviour of these three groups in the health sector will proceed in the same way in universities. But what is interesting, is the attitude adopted towards the incentive system.

Basically, the tax money could be allocated to universities in the following categories (adopted from Scapens et. al. 1994):

- income for teaching (guide unit prices for teaching)
- income for research (evaluation of research)
- fees (paid by students)
- other earned income
- load transfers (internal payments for teaching the students of other centres)
- central development fund (for new initiatives)
- virements (cross-subsidisation between units of the same university).

The categories for expenditures are the following:

- pay
- non-pay
- virements
- load transfers
- actual savings.

The costs of central administration could be allocated on the profit units, or the central administration could be one more profit unit (as in Manchester; Scapens et. al. 1994). Now, the essential question is how severe the system is. Let us suppose that in the beginning profit centre A has not succeeded and B has succeeded according to the new standard evaluation procedures. Then B will be financed more and A less. The result is that A has to concentrate on the activity that brings income most quickly. That is teaching. Then other criteria will become even worse than before, and the result might be less money. Gradually A has to operate in smaller space with less teachers and no research. This is possible because the students will not get sick or be killed by the restrictions. Then: will A be closed or not, for the benefit of B who has grown all the time?

The answer is somewhere between. The closure of established faculties has so far been next to impossible in Finland. The units that have been under the threat have succeeded quite well to find allies from Finnish society. Some kind of public service ethic has defended them (or benefits for powerful). Today the logic is different. Established units are not under severe threat, but *new* faculties are created by central governmental financing, e.g. by moneys from the nation-states and the EU, and they can be easily closed after a test period. Then the battles are limited inside one university, perhaps inside one faculty or department. This means that the narrow concept of accountability paves the road to success and growth. The old public service ethic and societal accountability are to be buried with the persons who preserve them.

Accountability kills, however, also in universities; not people but organization units and the public sector ethics.

SUMMARY

There are many matters that change with the change of entity and accountability. The capitals of the players (in Bourdieun sense) change and some players have new chances to make new moves. For example, new offices are established (three administrators for each Special Hospital District, new hospital managers and accountants), which both reveals new powers and increase new powers of accountants and financial **administrators**. They indicate an increase both in cultural capital and in economic capital. In the new situation they have the responsibility to act as the *spokespersons* in support of using the calculative information technologies as intermediaries. They have also good new opportunities to create and distribute *obligatory passages* and attract temporal *members* as their allies. For example, calculations showing the effects of alternative courses of action on an income statement or calculations showing the financial effects of new health technologies can be used instead of the previous obligatory passages based on the special knowledge of physicians. Some **professionals** learn quickly the essentials of accounting technology, most easily managerial accounting, gaining more cultural capital compared to other colleagues. They can change the distribution of obligatory passages by being able to administer both kinds of technologies, the professional technology of giving reasons and the accounting technology for giving accepted arguments for distributing money. They have *discretion* in choosing one or the other of these technologies. This naturally attracts temporal members into their networks, both administrators and those professionals who have not adopted the new narrow accountability.

Politicians have new arguments in favour of their ability to guarantee 'good public service' by expressing the rationality and cost-effectivity of the public sector. In some cases a professional may belong also to some of the local political networks, and if s/he does and if s/he, in addition to this, also commands calculative technologies and is able to use different intermediaries, then the increase in his/her capitals is remarkable.

The years to come will see a continuing battle between the supporters of public service ethics and the supporters of managerial ethics in the public sector.

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