

## **GLOBAL ACCOUNTABILITIES:**

### **Participation, Pluralism and Public Ethics**

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## 1. INTRODUCTION: FORGING GLOBAL ACCOUNTABILITIES

Edward Weisband and Alnoor Ebrahim

Accountability is a confusing term, one that readily confounds efforts at precise definition or application. On one hand, its implementation is regarded as a kind of panacea with respect to the need to prevent and, whenever necessary, to punish unethical, illegal, or inappropriate behavior by public officials, corporate executives and nonprofit leaders. The refrain is by now familiar: act against sham deals, accounting tricks, securities fraud, personal use of charitable and public funds, exchange of political favors and monies, and so on. The “problematics” of accountability are accordingly framed in terms that underscore the ever-present risks of deliberate malfeasance perpetrated by individuals acting to aggrandize themselves. The commonly espoused “solution” is predictable: better oversight through tougher regulation, combined with harsh penalties as a deterrent. The magic wand of accountability is similarly seen to be at play in instances of global and state governance, where it is regarded as a supervening force able to promote democracy, justice, and greater human decency through the mechanisms of transparency, benchmarked standards, and enforcement.

In recent years, however, the analytical domains of accountability have become so extended that the very precision once conveyed by the concept has become eroded. This has generated widespread concern that the term will become devalued or incapacitated through overuse. “Appropriated by a myriad of international donor and academic discourses,” write Newell and Bellour (2002, p.2), “accountability has become a malleable and often nebulous concept, with connotations that change with the context and agenda”. Other observers add further skepticism, finding the term to be “slippery,” “chameleon-like” and suffering from “notorious ambiguity,” with little correspondence in linguistic systems or cultures other than English, or to the complexities of management in democratic settings (Dubnick and Justice, 2004; Mulgan, 2000; Romzek, 2000). Perhaps more significantly, it is not at all clear that efforts in the name of accountability actually achieve their purported aims. The Cambridge philosopher, Onora O’Neill, brought this point home in a series of BBC lectures, where she spoke about the “new accountability” among professions:

Unfortunately I think [accountability] often obstructs the proper aims of professional practice. Police procedures for preparing cases are so demanding that fewer cases can be prepared, and fewer criminals brought to court. Doctors speak of the inroads that required record-keeping makes into the time they can spend finding out what is wrong with their patients and listening to their patients. Even children are not exempt from the new accountability: exams are more frequent and time for learning shrinks. In many parts of the public sector, complaint procedures are so burdensome that avoiding complaints, including ill-founded complaints, becomes a central institutional goal in its own right. We are heading towards defensive medicine, defensive teaching and defensive policing. (O’Neill, 2002, pp. 49-50)

So it behooves us to take stock of this phenomenon. Certain sets of questions tumble one to the other. What is accountability? Why has it recently emerged as so central a concept in relation to the predominant issues of local and global governance, organizational behavior, and

politics? How is it created, sustained, and nurtured? What influences a willingness to implement accountability procedures, regimes, and standards where none had existed before? Is more accountability necessarily better, or is there a danger of introducing “too much” accountability into the dynamics of organizational and social life? What are the real “effects” of accountability, as compared to its rhetoric and normative assumptions? How do cultural factors, social relations and institutional forces affect accountability practices and outcomes? What are appropriate analytical metrics and measures in evaluating the impacts or influences of accountability regimes and structures?

In light of these and related questions, this volume pursues two primary objectives. The first is to problematize accountability, that is, to seek to understand the concept and its applications without taking prototypical normative assumptions for granted. The contributing chapters have been selected in order to bring a diverse set of disciplinary and empirical perspectives to bear on the problem of framing accountability. The task assumed by the authors is to muddy the waters, to develop their own definitions and perspectives, and thus to add both depth and diversity to commonly held understandings of the concept. The result is, in part, a challenge to dominant assumptions concerning accountability, especially those characterized by rationalist and principal-agent logics, in ways that stress the current value-laden and technocratic underpinnings of the concept, and so to prepare the way for a new set of heuristic propositions. In so doing, we seek to contribute to the development of what might become a “second-generation” perspective on accountability. In this sense, our approach tends to be interpretive and hermeneutic, one that anticipates future conceptual reconsiderations of accountability. This is designed to emphasize the shifting sands of discursive meanings that arise and come into play whenever and wherever the language of accountability is applied to purported realities shaped by institutional or cultural dynamics.

Our approach may be disconcerting for those readers looking for an all-encompassing and rationalist accountability framework. The chapters in this book suggest that the reality of accountability is far more ambiguous — that it is a socially embedded, politicized, pluralistic, and value-heavy construction — thus defying broad generalizations and universal theorizing. This does not mean that we cannot draw cautious conclusions among seemingly incommensurable frameworks or aim for normative ideals. A dose of skepticism, however, seems warranted.

The second related aim of this book is to observe accountability as a form of participatory praxis, and thus to identify its impacts on social relations and on the configurations of power. Accountability does not operate in a vacuum; it is a means of social control used by the weak as well as the powerful. In order to observe its actual effects in practice, the chapters rely on empirical experience and case studies where possible. The contributions thus draw on a wide range of settings seen through a number of analytical lenses, with cases from the local to the global, the North and South, and including nonprofit or non-governmental organizations (NGOs), inter-governmental organizations (IGOs), and private sector firms. Our overriding intent, therefore, is to examine accountability by comparing and contrasting how it operates within various cases of governance and social interaction. We seek to understand it as a social phenomenon shaped by and reflective of alternating alignments of politics, cultures, social norms and institutional expectations. In this, the chapters seek to dramatize the techniques of control

and the methods of articulation used by practitioners of accountability in multiple cultural and institutional settings. We do this to illustrate and, to the extent possible, to elucidate the institutional problematics and participatory practices that attend attempts to forge global accountabilities.

### **Framing Accountability in Public and Global Institutions**

Numerous authors who have sought to portray the nature of accountability find it necessary to define what it is. The “problem of accountability” is frequently cast in technocratic terms; it is a problem of poor oversight and inadequate representation, amenable to correction through stringent regulation, more representative electoral and decision making processes, and backed up by punitive measures. A veritable slew of definitions emerge from attempts to frame accountability in these terms, such as “the process of holding actors responsible for actions” (Fox and Brown, 1998, p. 12), or “the means by which individuals and organizations report to a recognized authority (or authorities) and are held responsible for their actions” (Edwards and Hulme, 1996, p. 967), or “the capacity to demand someone engage in reason-giving to justify her behavior, and/or the capacity to impose a penalty for poor performance” (Goetz and Jenkins, 2001, p. 5). Each of these definitions points to a “core sense” of accountability which Mulgan (2000, p.555), identifies as having a set of three key features:

- a. It is *external*, in that the account is given to an outside authority;
- b. It involves *social interaction and exchange*, with one side seeking answers or rectification, while the other responds and accepts sanctions; and,
- c. It implies *rights of authority*, where those calling for an account assert rights of superiority over those who are accountable.

This is essentially a principal-agent view of accountability, in which the lead actor or principal sets goals and employs agents to accomplish them. The primary accountability problematic thus lies in constraining the opportunistic behavior of agents. The logic of accountability flows from this. For Mulgan (2000, p.557), this “original core of accountability” is premised on external scrutiny, supported by justification, sanctions and control. In public institutions, particularly in modern democracies, such forms of accountability can be applied to two broad sets of relations: between citizens who, as principals, elect candidates to office as their agents; and, between those elected politicians who oversee the work of public administrators and other bureaucrats who act as their agents and, by extension, as agents of the public.

This view of public accountability is also widely shared among scholars of global governance and international politics. Discussions of accountability in public institutions at the global level, have frequently centered on the “democratic deficits” of inter-governmental organizations such as the World Bank, the International Monetary Fund, the United Nations, the World Trade Organization, etc. (Nye, 2001). Definitions here likewise refer to authority of some actors over others, for example, “that some actors have the right to hold other actors to a set of standards, to judge whether they have fulfilled their responsibilities in light of those standards, and to impose sanctions if they determine that those responsibilities have not been met” (Grant

and Keohane, 2004, p.3). The literature further identifies four core components of accountability in global governance (e.g., Coleman and Porter, 2000; Oakerson, 1989; Woods, 2001).<sup>3</sup>

Transparency — collecting information and making it available and accessible for public scrutiny

Answerability or Justification — providing clear reasoning for actions and decisions, including those not adopted, so that they may reasonably be questioned.

Compliance — monitoring and evaluation of procedures and outcomes, combined with transparency in reporting those findings

Enforcement or Sanctions — imposing sanctions for shortfalls in compliance, justification, or transparency

Because each of these components builds on the others (with transparency being necessary for compliance, and enforcement depending on all), accountability relies on the presence of all four. But for numerous observers, what underlies the power of accountability mechanisms is enforceability. Goetz and Jenkins (2001, p. 5) envision accountability as a discursive space between *answerability and enforceability*; they regard both “equally important,” but recognize that “neither is sufficient.” Answerability invites a conversation moored to reasons, reflections, excuse giving. It requires justifications for decisions and a rational basis for behaviors, both before and after the fact. To the extent that an accountability framework inheres in reasons given, it engages in answerability. But only enforceability and rectification produce “strong forms” of accountability. This requires the application of sanctions. Or, as Mulgan (2003, p. 9) puts it “[t]he principal must be able to have the remedies or sanctions imposed on the agent as part of the right of authoritative direction that lies at the heart of the accountability relationship,” and that accountability “thus involves an element of retributive justice in making the guilty pay for their wrongdoing.”<sup>4</sup>

For Goetz and Jenkins, as well as for Mulgan, the key to effective forms of accountability rests in a form of *role reversal*. In the space between answerability and sanctions, or what they call the “accountability drama,” the *objects* of accountability (those upon whom the call to account is both incumbent and punishable) and the *agents* of accountability (those empowered to seek answers and to level punishments) must and on occasion do play out their roles in reverse.<sup>5</sup> “Many public bodies,” they observe, “are both objects *and* agents of accountability. Legislators are accountable to voters, but are also legally empowered to hold executive agencies to account”

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<sup>3</sup> This list of core components is adapted from a review of various analyses of accountability summarized in Herz and Ebrahim (2005). For example, Woods (2001) identifies the three “elements” of transparency, compliance and enforcement. The component of “justification” draws from Coleman and Porter (2000, p. 380) who note that “The concept of accountability includes the idea that political leaders will explain to citizens how their actions have addressed the articulated wants and preferences of the ‘people’” and from Oakerson (1989, p. 114) who writes that “To be accountable means to have to answer for one’s action or inaction, and depending on the answer, to be exposed to potential sanctions, both positive and negative”.

<sup>4</sup> Many authors who examine the issues of answerability and enforcement in accountability refer to Day and Klein (1987).

<sup>5</sup> Note the difference in use of terminology here. What we have called principals and agents, Goetz and Jenkins respectively call agents and objects. This is because the agent of a goal (i.e., someone tasked with achieving a goal) becomes the object of accountability. Similarly, the principal who set that goal becomes the agent of accountability when he or she seeks to exercise oversight.

(Goetz and Jenkins, 2001, p.5).<sup>6</sup> In such a manner, those armed with power and the capacities of decision-making become themselves subjected to the authority of the rectification procedures they previously applied. As Mulgan concludes, “Accountability is incomplete without effective rectification.” Seen in this light, accountability becomes the morality play of principals and agents, objects and subjects, dramatized by role reversals in the exercises of that power and authority. It is this reversibility of roles, of subjectivities and ontologies that embeds the ultimate promise of enforceability or sanctions and grounds their legitimacy in terms of public ethics.

In considering how accountability might be operationalized in practice, Goetz and Jenkins (2001, p.7) offer two further distinctions. First, *vertical accountability* refers to mechanisms in which citizens and their associations can directly hold the powerful to account, such as through elections in which voters select representatives and also hold incumbents to account. It also includes the lobbying of governments by citizen organizations, and involves demands for explanations both through potential sanctions such as negative publicity and through formal procedures such as freedom of information legislation. Second, *horizontal accountability* refers to inter-institutional mechanisms or checks and balances (Goetz and Jenkins, 2001, p.7; Woods, undated, p.4). In the public sector, this typically includes the oversight of executive agencies by legislatures, the use of quasi-independent review bodies such as auditors-general and anti-corruption commissions, as well as assessment by the judiciary of adherence by public actors to laws and legal norms, and so on. Constitutional divisions of power among the executive, judiciary, and legislative branches of government further enable such forms of accountability.

Vertical and horizontal mechanisms such as these have proven much more difficult to apply at the global level because of the absence of the “political infrastructure” that would support oversight in nation-states, such as geographically bounded political communities, direct election of representatives, and formalized relations between political, administrative, and judicial bodies (Grant and Keohane, 2004; Herz and Ebrahim, 2005; Nye, 2001). As a result, some observers of global public institutions such as the World Bank and World Trade Organization have concluded that these institutions are unlikely to ever be much more than venues for bureaucratic bargaining between elites (Dahl, 1999, p.19; as cited in Herz and Ebrahim, 2005, p.55; Kapur, 2002, p.75).

Conceptualized another way, a question of legitimacy and norms arises in discourses over accountability with respect to authority, power and control mechanisms. “Accountability presupposes a relationship between power-wielders and those holding them accountable”, write Grant and Keohane (2004, p.3, emphasis added), “where there is *a general recognition of the legitimacy* of 1) the operative conditions for accountability and 2) the authority of the parties to the relationship.” They stress the relevance of consensus or common understanding by adding that the very concept of accountability, “implies that the actors being held accountable have obligations to act in ways that are *consistent with accepted standards of behavior...*” (Ibid). If

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<sup>6</sup> Goetz and Jenkins (2001, p.5) also note that “divisions of labor” in accountability processes can become complicated so that the role reversals are not always direct. “Those entitled to demand answers from power holders,” they write, “are not necessarily the same as those put in charge of deciding on and doling out penalties”. Several authors that address the tensions between answerability and enforceability or sanctions in accountability systems, as in this present instance, refer to Schedler (1999, pp. 14-17).

accountability is embedded in accepted standards of behavior, and if it is this factor that endows it with legitimacy, then the struggle for accountability at the global level is a battle over how to establish and enforce such standards or norms of behavior. Mechanisms of vertical accountability (such as elections and right-to-know legislation) and horizontal accountability (such as legislative oversight and judicial checks) typically associated with democratic societies do not necessarily enjoy broad legitimacy at the global level. Efforts to impose them from abroad are frequently characterized as infringements on state sovereignty. Even where broad norms are accepted in rhetoric and even formalized in treaties or declarations (such as the Kyoto Protocol and the Universal Declaration on Human Rights) their enforcement remains problematic despite procedural structures designed to insure the enunciation of guidelines.

As a consequence, this discussion suggests that calls for accountability in global public institutions are likely to pursue three general directions: 1) improving vertical accountability by reforming representation in existing governance structures, and thus making it possible for principals (i.e., member governments and their citizens) to hold their agents (i.e., the managers and directors of those institutions) to account; 2) improving horizontal accountability through quasi-independent oversight mechanisms, separation of powers, ombudspersons, judicial review, and conflict management procedures; and, 3) establishing new approaches to decision making that are less well-charted and constrained by the binary distinctions of principal-agent and vertical-horizontal dichotomy, but which are more pluralistic, on the grounds that this can improve both legitimacy and effectiveness.

The chapters in this book contribute insights into each of these arenas. Goetz and Jenkins examine the limitations of both horizontal and vertical accountability mechanisms in the context of municipal and state governance in India, and draw on local experiments to forge “hybrid” mechanisms developed by citizens and civil society groups. Woods and Germain each examine mechanisms currently used in institutions of global finance and trade, and point to the need for new participatory approaches and logics. But while Woods emphasizes a need for better monitoring and enforcement, Germain proposes a shift away from a “logic of compliance” towards a “logic of participation.”

The chapters also go beyond evaluation of the mechanisms in order to develop new ways of conceiving accountability and its frameworks. The predominant principal-agent perspective, while no doubt useful, is nonetheless constrained in its ability to explain how accountability functions in practice, particularly in settings where distinctions between principals and agents are ambiguous, shifting, and interdependent. The chapters by Brown, Ebrahim, and Macdonald examine the limitations of analyses shaped by the rationalist assumptions intrinsic to principal-agent formulations. Brown compares principal-agent accountability to representative accountability and presents a third model — *mutual accountability* — based on his experience with multiparty social action initiatives. Ebrahim builds on Brown’s use of principal-agent theory, by showing how organizations such as development NGOs act as both principals and agents in their relations with funders, regulators, and communities. This dual role creates tension and ambiguity in accountability relations, with actors vying to establish authority through mechanisms of control. Macdonald, too, provides a critique and alternative framework, through her analysis of transnational supply chains in the garment industry. She articulates a *plurilateral accountability* framework that more accurately describes the interdependence among the key

players: Southern workers, transnational firms, producer states, consumer states, and non-state actors in transnational advocacy networks. In this last category, she observes that while Northern NGOs play crucial roles in raising the profile of worker's issues, they often dominate decision-making in advocacy campaigns and thereby demonstrate little direct accountability to Southern workers. She argues for a re-conceptualizing of accountability based on the idea "complex reciprocity" in networks rather than on simple binary relationships. The analytical significance of networks is revisited by Weisband in his concluding chapter to this volume in order to emphasize the need to problematize the role and impacts of accountability regimes within theoretical frameworks that combine the discursive character of public ethics to efficiencies in participatory action.

### **Framing Accountability in Organizations**

Attention to accountability has, of course, not been limited to public institutions, be they governmental or inter-governmental. In the business world, corporate social responsibility and transparency have become ubiquitous terms. This is a result not only of highly visible cases of corporate malfeasance and whistle-blowing, but also from a growing recognition of the diverse interests and values of corporate stakeholders (e.g., Braithwaite and Drahos, 2000; Gundlach, et al., 2003; Halal, 2001; Weaver and Agle, 2002; Zadek, et al., 1997). In the world of nonprofit or non-governmental organizations, previously buffered by their reputations as "do-gooders," board members and key officers have been accused of wrongdoings ranging from mismanagement of resources and use of funds for personal gain to sexual misconduct and fraud. In the United States, for example, scandals have been reported at well-known organizations such as the United Way of America, Goodwill Industries, Head Start, the American Cancer Society, and the American Red Cross. Concerns at these and other organizations of inappropriately high executive compensation, high costs of administration, operation and fundraising, wealth accumulation, commercialization, and failure to reach the poor, have all contributed to an erosion of public confidence in nonprofit organizations (Gibelman and Gelman, 2001; Young, et al., 1996).

Discussions of accountability in the organizational behavior literature have largely focused on organizational ecology, resource dependence, and stakeholder theories. The organizational ecology literature has suggested that accountability provides a sense of stability in organizational relations by maintaining the commitments of members and clients. Accountability, as such, involves the production of internally consistent — but not necessarily truthful — accounts of how resources have been used by an organization, as well about the decisions, rules, and actions that led to them (Hannan and Freeman, 1989, pp. 73-74, 245). Social selection processes tend to favor organizational forms with high levels of such accountability and reliability. This suggests that accountability practices have value in creating stability and assuring public confidence, but not necessarily in promoting ethical behavior.

The resource dependence literature concentrates more explicitly on the problems of establishing stability in the face of asymmetries in resources, and thus power. Much of this literature has focused on private sector firms (e.g., Pfeffer and Salancik, 1974; 1978), although its characteristic forms of analysis are equally applicable to relationships among nonprofit organizations and their funders. Indeed, NGO concerns about accountability to donors have often

centered on asymmetries in resources that result in excessive conditionalities or onerous reporting requirements attached to funding. Accountability mechanisms, such as annual project reports and financial statements, are used not only by funders to keep track of NGO spending, but also by NGOs to leverage funds by publicizing their projects and programs. Thus there is a resource interdependence (albeit often asymmetric) in which NGOs rely on donors for money, and donors rely on NGOs for their reputations in development activities. Studies of resource dependence potentially offer much insight on accountability, especially by revealing the kinds of mechanisms used by organizations to leverage responsiveness (e.g., Hudock, 1999; Smith, 1999). This theme is developed in several chapters below that deal with issues of development and accountability.

Accountability relationships within organizations tend to become complicated by virtue of the fact that organizations must often deal with competing demands. Stakeholder perspectives evolving from the organizational behavior literature point directly to subsequent predicaments. Much of the early work in this field is credited to Edward Freeman's (1984) writing on a "stakeholder approach" to strategic management among private sector firms, in which stakeholders are defined to include not only stockholders but also other individuals and groups who can affect, or are affected by, a particular business. This work, in turn, has fed into a burgeoning literature on corporate social responsibility, performance, and ethics (e.g., Clarkson, 1995; Hummels, 1998; Jawahar and McLaughlin, 2001; Soule, 2002; Wheeler and Sillanpää, 1997; Wicks, et al., 1994), which has become increasingly relevant in the wake of corporate accounting scandals. Private firms are thus not only accountable to stockholders, but now also face demands by customers and communities with respect to social and environmental criteria. Similarly, a number of observers of nonprofit organizations have noted that they are accountable to multiple actors: upwards to patrons, downwards to clients, and internally to themselves and their missions (Edwards and Hulme, 1996; Kearns, 1996; Lindenberg and Bryant, 2001; Najam, 1996). Some scholars have even suggested that there are as many types of accountability as there are distinct relationships among people and organizations (Lerner and Tetlock, 1999, p. 256). At the very least, it seems that accountability is not the simple and clear social panacea that its advocates might pitch, but rather a complex and somewhat ambiguous construct even when applied to fixed corporate realities.

What sense, therefore, is one to make of these varied but related discussions on accountability in organizations? Within the context of institutional or agency dynamics, the problematics of accountability center on two sets of issues, the first dealing with power asymmetry, the second dealing with learning and benchmarking. As to the first, since accountability frameworks include organizational or agency actors embedded in structural arrangements, asymmetric relationships among stakeholders are likely to result in modes of accountability skewed or distorted in ways that satisfy the interests of dominant actors. *In other words, accountability is about power, in that asymmetries in resources become important in influencing who is able to hold whom to account.* Or, to borrow a stronger characterization, accountability is a relationship of power (Goetz and Jenkins, 2001, p. 5). Thus whether one adopts an analytical lens based in organizational ecology, resource dependence, or stakeholder theories, one must deal with the relationships, demands, and power plays among actors.

This leads some authors to characterize the problematics of accountability as political theater — where relationships among actors are sometimes tightly scripted and cast, and at other times improvised and experimental. In the chapter by Jordan, for example, this theatrical stage is internal to organizations. Based on the experiences of ActionAid and the Humanitarian Accountability Project, she proposes a new model of accountability that casts organizational mission in the leading role. On the other hand, a sense of dramatic political interaction among organizational actors permeates many of the case studies in this volume. In the chapter by Lewis, which examines the social embeddedness of NGOs in Bangladesh, the accountabilities of actors are bounded by culture and values where power asymmetries shape the forms of political confrontation and define the contexts of struggle. For Smillie, who looks at efforts by NGO networks to ban “blood diamonds,” there is a sense of constant improvisation in order to build a collective or networked accountability among NGOs, states, and transnational corporations. Therefore, power asymmetries, institutional structures and arrangements and inter-organizational dynamics all combine in alternating episodes and modalities to produce multiple sets of accountability relationships and in a sense multiple accountabilities and accountability problematics. These accountabilities are contingent upon context and on the relationships. No single form of accountability predominates the field. The overall result is that we live in a world in which numerous types of accountability battle for recognition and legitimacy.

A second central feature of accountability in organizations concerns the balance, or perhaps tension, between internal organizational learning and external standards and benchmarking. On the one hand, measurable parameters standardized across organizations are necessary for purposes of legitimation: they send signals of appropriate behavior and possibly of quality. On the other hand, is it not plausible that a “strong unified accountability will be at the expense of diversity and innovation” (Cnaan, 1996, p. 223-4) in organizations? Observers of the nonprofit sector have noted that there is “a delicate balance between enough regulation to protect legitimate social interests in preventing diversion of charitable assets to private pockets . . . and enough regulation to squelch the qualities our society has most valued in the charitable sector” (Chisolm, 1995, p. 149) such as creativity and independence of thought and action (Young, et al., 1996, p. 348).

But is accountability really possible without externally verifiable benchmarks? How important are internal processes of learning for accountability? Several of the contributors to this volume examine these questions, with all agreeing on the critical need to integrate external benchmarking with internal learning. They differ, however, in emphasis. In Part III of the book, Ebrahim identifies a set of “accountability myopias” common among NGOs and nonprofits that are an effect of external benchmarks and short-term targets – and which have a chilling effect on organizational learning. This theme is developed empirically in the chapters by Jordan and Bryant, both of which point to the need for more reflective forms of accountability among NGOs and donors, and which are driven by mission and internal learning processes rather than external demands. But the chapters in Part IV, on corporate social responsibility, advocate on behalf of a greater emphasis on external benchmarks as part of this delicate balancing act. Weisband, in particular, suggests that the absence of externally verifiable benchmarks is what renders corporate social responsibility (CSR) inadequate as a form of corporate accountability. Drawing on seven different CSR frameworks, he argues that while CSR fosters internal learning, it falls

short of providing the recursive forms of feedback benchmarked to external standards that are essential, indeed, the *sine qua non* necessary to insure genuine global corporate accountability.

The dilemmas of accountability at the organizational level are clearly numerous: multiple and competing accountabilities, asymmetries in resources and power among actors, and the difficulties of balancing internal learning and innovation with external benchmarking and standards. These challenges are not altogether different from those faced by global and public institutions. While the literature on accountability in global institutions speaks of the inadequacy of vertical and horizontal mechanisms for enabling citizen influence, this is similar to problems of resource asymmetries and interdependence in the organizational literature. And where observers of IGOs point to the problems of weak enforcement and rectification in accountability systems, students of NGOs and private firms frame this as a problem of integrating externally benchmarked standards with internal processes of organizational learning. Although these accountability challenges may not be identical, since public institutions seek to compensate for democratic deficits, the problematics are sufficiently similar to prod us to explore them collectively in this book.

### **The Approach in this Volume: Accountability as Sign and Symbol**

Whether one considers accountability at the level of single organizations such as for-profit and nonprofit firms, or in institutions of public governance at the state and inter-governmental levels, one is confronted with a common analytical dilemma: the rift between how accountability is imagined and how it actually operates. As Goetz and Jenkins (2001, p.5) put it, “Accountability is often derided as a cure-all development buzzword: a fit subject for exhortation, but something that in most parts of the world is rarely achieved because it demands too much compassion of the powerful and too much undiluted civic virtue from ordinary citizens”. This disjuncture poses an analytic problem that must be addressed if we are to better understand the concept — that definitions and framings of accountability tend to be driven by normative agendas rather than by empirical realities. Such an approach tends to proceed formulaically: specify the agents; identify the principals; enumerate the objectives; define the standards; review the mechanisms; locate the sectors or the policy domains and issue areas. This treatment tends to devolve into a format comprised of the following: “who,” “to whom” “why,” “for what,” and “how.”

This approach leaves out what Clifford Geertz once called, “thick description” — empirical observation and interpretation that might enable us to better understand how accountability actually operates, how it is appropriated and manipulated, how it varies across social and cultural contexts, and with what effects. In this spirit, Dubnick and Justice (2004, pp. 14,20) argue for a socially constructed analysis of the concept, cautioning that “Any effort to categorize, measure, or model accountability must be guided by the qualities of the construct, magnitude or ‘reality’ it is intended to represent” and further advising that “students of accountability must be prepared to deal with alternative and shifting manifestations of the concept depending on the issue and arena being examined.” Theirs is a decidedly postmodernist outlook on accountability, one that confronts the discontinuities between discourse and reality (Dubnick, 1998; 2002; Dubnick and Justice, 2004). For them, the word “accountability” serves to cover, conceal and mask disparate meanings and realities precisely because so much semantic

freight is conveyed by it. It is a “semiotic sign,” one that acts as a “symbol,” or stand-in for other terms, including transparency or answerability<sup>7</sup> and as an “indicator” of desired conditions such as bureaucratic efficiency, organizational effectiveness, equity or fairness in social relations, due process and democracy in political order. And, perhaps most powerfully, the word accountability serves as an “icon” that stamps an imprimatur of legitimacy on a whole range of activities on the assumption that agents, processes and structures are being held to account.

Such an assessment of accountability must be nested within an analysis of the positions and relations of actors, standards, and mechanisms within broader configurations of power. Here, Dubnick and Justice point us to the work of the French social theorist and historian, Michel Foucault. They argue that what matters in examining accountability is *perspective*, that is, an emphasis on how actions and events are the effects of power and knowledge. In an especially revealing passage, they explain:

The term ‘perspective’ is not used lightly when related to Foucaultian analysis. Those who apply Foucault’s approach explicitly refuse to regard it as a theory or paradigm or method, but instead put it forward as an ‘effect’: the making visible, through a particular perspective in the history of the present, of the different ways in which an activity or art . . . has been made thinkable and practicable (Burchell et al., 1991, p. ix, as cited in Dubnick and Justice, 2004, p.17).<sup>8</sup>

To examine accountability in “perspective,” one cannot take for granted its normative assumptions, particularly the notion that more accountability is necessarily better. Scholars must instead seek to uncover the effects of accountability: how and to what extent its mechanisms and techniques serve to reinforce existing relations of power, or under what circumstances they result in reconfigurations. This is a skeptic’s view, and one in which the tools of the trade — disclosure and surveillance, standards and regulation, monitoring and compliance, sanctions and deterrents — are more likely to serve the interests of the powerful than the weak through the control of those very tools and expertise employed to validate them. In Foucauldian terms, accountability may thus be seen as part of a new set of disciplinary knowledges or *savoirs*, with its attendant forms of measurement, monitoring, auditing, and punishment. Accountability, in this sense, is a subset of “governmentality,” which Foucault has described as an “ensemble formed by the institutions, procedures, analyses and reflections, the calculations and tactics that allow the exercise of this very specific albeit complex form of power” (Foucault, 1991, p. 102). This does not mean that accountability mechanisms cannot be agents of social change, but rather that one must look to the effects of those mechanisms to understand their impacts and operations, rather than the rhetoric that motivates and accompanies them. A central point here is that the discourse of accountability is a reflection of broader social norms and assumptions at work in our society.<sup>9</sup> In other words, accountability discourse is a manifestation of more pervasive forms of social

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<sup>7</sup> Newell and Bellour (2002, p.2) list the following as synonymics: surveillance, monitoring, oversight, control, checks, restraint, public exposure and punishment.

<sup>8</sup> The Foucauldian analytical methods adopted in the analysis of governmentality and perspectivism require investigation into the origins of knowledge/power; such a methodological process is referred to in terms of genealogical excavation or historical ontology. For an account of the historical origins of accountable governance, see Dubnick (1998; 2002).

<sup>9</sup> For a discussion on the term “discourse” see Edwards (1996, p. 34) and Gardner and Lewis (1996, p. xiv.)

mistrust, marketized measurement, and control that have emerged and come to characterize our worlds, thereby influencing our individual relationships, our organizations, and our governance systems.

For students of accountability, this discussion can be summarized as pointing to two general sets of analytical assumptions that in philosophical terms reveal both modernist and postmodernist themes and predilections. As indicated above, accountability discourses are frequently framed as a technocratic or administrative issue where problems are relatively identifiable, e.g., mismanagement of financial resources for personal gain, fraud, and other forms of malfeasance. The solutions that follow from this form of “problem framing” tend to be fairly straightforward, e.g., tougher regulation, codes of conduct, sanctions. Such an approach to accountability is common in managerial and public policy discussions involving private corporations, nonprofit organizations, the public sector, and inter-governmental organizations. This may be classified as a positivist and modernist view of accountability where it is assumed that more information and transparency can reveal the “truth” about behavior, thus making corrective action or rectification possible. As a line of inquiry, this approach leads to questions such as: What standards or measures are indicative of good, or poor, behavior and performance? How can such behavior be monitored? What penalties for non-compliance will deter such behavior in the future?

A second and more skeptical approach to accountability treats it as a social phenomenon, in which its actual impacts are a result of relationships of power and interplays among actors. The method is empirical, based on observations of the effects of accountability discourses and mechanisms on actors, their relationships, and their relative positions in society. Within this context, Dubnick and Justice (2004, p., 20) offer three clusters around which the concept can be framed and analyzed: a) social relationships which serve as the context for action; b) “normative points of reference to which accounted-for actions are compared”; and, c) the actual processes or mechanisms through which accountability plays out. Such an approach to accountability seeks to understand how specific knowledges and mechanisms influence (or are influenced by) shifting configurations of power. This can be both a structuralist and/or a postmodern view of accountability. It is pluralistic rather than universalizing, and leads to questions such as: What kinds of knowledge are considered legitimate or valid in designing and implementing accountability systems? Whose interests are served and validated by systems of accountability and the specialized forms of knowledge embedded in them? What kinds of information, knowledge, expertise are devalued in this system? How do the mechanisms of accountability serve to reproduce, or alter, existing configurations of power?

The cases in this book and many of the chapters here mark a transition from the first mode of inquiry to the second, from modernist forms of certainty and universalism to postmodernist forms of skepticism and particularism. Most of the contributors straddle both worlds, hoping for clear and replicable models of accountability guided by normative ideals, while skeptically viewing the effects of past or current efforts to generalize in universalistic or globalist terms. While we are able to draw thematic generalizations from these chapters — on the prevalence of accountability myopias, on logics of participation, and on the tension between externally benchmarked standards and internal organizational learning — our central aim is to illustrate the multi-leveled, pluralistic, and contested nature of the terrain of accountability.

It becomes useful, therefore, to situate the contributions in a simple typology of levels of analysis. Table 1-1 identifies four basic levels at which the scholars in the chapters that follow have engaged the accountability debate: individual, organizational (private, nonprofit, state, inter-governmental), network, and structural. Units and levels of analysis shift according to case, culture and setting in ways that permit us to clarify how accountability relationships differ instance to instance and with what effects.

[Insert Table 1-1 about here]

Admittedly, the individual level of analysis receives limited attention in this volume. There is an established literature dating back to at least the 1940s, in fields such as public administration and ethics, that examines the relationship between professionalism and personal morality (e.g., Finer, 1941; Friedrich, 1940), and which Mulgan (2000, p. 557) sees as extending beyond the “core sense” of accountability. Nonetheless, questions of personal integrity and responsibility do permeate organizational life and, as Dobel (1999, p. xi) has argued, “institutions could be made more effective by placing public integrity at the core of their strategies.” As such, issues of personal integrity, morality, and responsibility are addressed in the following chapters only to the extent that they shed light on organizational approaches to accountability. This link is especially apparent in the chapter by Jordan which stresses the importance of mission and purpose, and in Weisband’s concluding chapter, in which he proposes embedding accountability within a postmodern public ethics grounded in value-pluralism.

Most of the chapters in this book focus on the organizational level of analysis. The nature and scale of organizations examined varies substantially, ranging from highly localized NGOs to corporations and multilateral institutions. Yet, commonalities in accountability constraints and concerns do arise and appear to be significant. The distinction between the organizational and public governance levels is somewhat artificial, since the analysis still focuses on the organization, except that the latter is distinguished by explicit attention to questions of “democratic governance” and “democratic deficits” in especially large and complex organizations. Most of the chapters in Parts I, II, and III of this book examine particular organizations and relationships among organizational actors.

The third level of analysis involves networks and fields of organizations. The case material for such analysis necessarily centers on interdependence among diverse sets of actors and examines the development of what Brown calls “mutual accountability” or Macdonald terms “plurilateral accountability” — in contexts as diverse as development advocacy campaigns in the Philippines and cooperation among competitors in the U.S. semiconductor industry (Brown), multiparty negotiations to develop product certification systems for diamonds (Smillie), transnational supply chains in the garment industry (Macdonald), and tripartite multilateralism in the International Labor Organization (Weisband). Networks offer a potentially powerful mechanism for increasing both efficiency and effectiveness in complex policy domains in which resolution of social problems requires collaborative forms of interdependence among actors.

The final level of analysis is structural, alternately called the accountability “regime” or the “social” level of analysis.<sup>10</sup> A handful of the chapters venture into a discussion of social relations and configurations of power as a means of reflecting on the social and cultural substrata on which their cases are built. Macdonald’s piece, in particular, captures the essence of a structural exploration of accountability. In her look at the highly politicized and globalized setting of the global garment industry, she examines not only existing accountability structures, but also the efforts by networks of actors radically to transform them, as well as the counter-responses of states and firms to protect the existing accountability regime. Such structural contextualization is also a feature of Lewis’ analysis of the role of politics and culture in shaping accountability discourses and, to some degree, of MacLeod’s constructivist description of corporate social investment. In this vein, Ebrahim’s essay at the end of Part III revisits some of the preceding chapters in order to identify deeply rooted logics of accountability that dominate and constrain the nonprofit and NGO sector. And Weisband’s analysis of tripartite multilateralism provides an inventory of the major frameworks of corporate social responsibility, with an eye to identifying their limitations as accountability mechanisms.

Taken as a collection, this book cannot help but communicate a normative agenda. As scholars, we seek to describe, analyze, and frame alternative discourses of accountability, their assumptions, realities, and purported effects. But as privileged inhabitants of a world characterized by pervasive forms of inequity and poverty, we also recognize our niches in those structures where we trade in the production of knowledge, of expertise, and where we are active participants in its legitimation. In the spirit of accountability, it would be appropriate for us to attempt to acknowledge our normative agenda. This agenda is, in part, to inject skepticism into current accountability debates, which are heavily technocratic, modernist and binary in orientation. Accountability is a social phenomenon, reflective of relationships of power in society. One can thus expect the instruments of accountability to reproduce those relationships rather than overturn them.

And yet, as the cases in this book show, accountability as a battle cry for participatory practice also possesses enormous transformative potential. On the basis of the empirical insights presented throughout this book, it becomes reasonable to seek external benchmarks of behavior that can effectively be integrated with internal dynamics of learning. In multiparty settings, it is possible to envision and devise interdependent forms of accountability (what our contributors have variously labeled mutual, plurilateral, and tripartite). But this requires a vision of what is important in social and political development, and a perspective on the interconnected nature of normative expectations in a world that is both global and local. Such normative accountability is thus a public endeavor, in the broad and inclusive sense of promoting an ethic of societal betterment, rather than in the narrow and exclusive sense of oversight, punishment, and control. This normative agenda is further elaborated in the closing chapter to this volume, in what Weisband titles a “Prolegomena to a Postmodern Public Ethics.” It marks a beginning rather than an end and, in this sense, is part of a process of forging global accountabilities based on the recognition that empowerment requires reciprocity and mutuality. This is a vision of public ethics that resists the temptation to offer a meta-narrative of accountability, offering instead a

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<sup>10</sup> The authors are grateful to Steven Heydemann and Mark Moore for conversations on these terms. A regime is “emergent” in that it reflects the ongoing tensions that surround the diffusion and adoption among organizations of the norms, regulations, and practices that constitute it.

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landscape of value-pluralism, and grounded in participatory practices that nurture trust, learning, and civility in collective action.

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**Table 1-1: Levels of Accountability Analysis**

<b>Level of analysis</b>	<b>Primary accountability concerns</b>
<i>1. Individual</i>	<ul style="list-style-type: none"> <li>• personal integrity, morality and responsibility</li> <li>• personal and professional ethics</li> </ul>
<i>2a. Organization (private, nonprofit)</i>	<ul style="list-style-type: none"> <li>• control of self-interested behavior and malfeasance</li> <li>• fiduciary/legal requirements concerning disclosure and reporting</li> <li>• organizational reputation, risk, and performance</li> <li>• externally benchmarked standards</li> <li>• internal organizational learning</li> </ul>
<i>2b. Public organization (state and inter-governmental)</i>	<ul style="list-style-type: none"> <li>• democratic deficits in governance, representation, and decision making</li> <li>• transparency, answerability, compliance, and enforcement</li> </ul>
<i>3. Network</i>	<ul style="list-style-type: none"> <li>• interdependence among actors</li> <li>• creation of ‘mutual’, ‘plurilateral’ or ‘tripartite’ forms of accountability</li> </ul>
<i>4. Structure (regime, social, cultural)</i>	<ul style="list-style-type: none"> <li>• social control through relationships and configurations of power, and through knowledge systems, expertise and professional norms</li> <li>• legitimating behavior through socially accepted standards of behavior</li> </ul>