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A Funny Thing Happened on the Way to the Forum: Prospects for an Ethical Theory of Accountability*

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Introduction

Anyone familiar with American pop culture over the past sixty years or so would recognize the origins of the main title for this paper. A Broadway musical with that title opened in 1962, and its success was followed by a film version released in 1966 and (over the decades) many theatrical productions staged in London (1963 and 2004) and just about every theatrical venue one can imagine from secondary schools and colleges to numerous traveling companies and two Broadway revivals (1972 and 1996). It is perhaps most memorable for its opening number, "Comedy Tonight!", which included lyrics intended to describe the nature of the play in a series of descriptors as "frenetic", "erratic", "dramatic", "frenzy and frolic", "gaudy" and "bawdy." In the familiar lines at the top of the song (and twice repeated), the show promised "something familiar, something peculiar, something for everyone: comedy tonight!"¹

For scholars engaged in the study accountability, the relevance of the title might seem as merely a "play on words" given the increasingly central role of "accountability forums" in both our theoretical and empirical work. Among the many alternative models and metaphors applied in accountability studies over the past three decades, few have taken hold like that of the "accountability forum". This important perspective on accountability has proven very useful, but as we attempt to show in this paper, it has also acted as a distraction -- diverting attention from other forms of significant accountability-relationships that have yet to get the attention they deserve.

And it is in that regard that some of the details of the theatrical presentation of "A Funny Thing Happened on the Way to the Forum" can prove metaphorically insightful. A basic point drawn from the play is that what "happens on the way" to the forum is everyday life itself, including the various chaotic, frenetic and indeed comedic interactions taking place in a range of social spaces through which one passes on the way to the forum.

Richard Lester, director of the film version, captures this in the opening credits of the movie by having Psuedolus (played by Zero Mostel) sing "Comedy Tonight!" as a means of "setting the stage" and introducing the main characters while using a rapid fire collage of scenes and clips as a visual overture to complement the song's descriptors.² The scenes are of people at work and play, individuals gossiping, gambling and soliciting, tending to animals or carrying out basic household chores, haggling over prices and engaged in arguments over some mundane event or issue. It is clearly a

¹ See Sondheim et al., 1963. General information on the presentation of the play is found at the play's Wikipedia listing.

² One can find videos of clips from the film's opening sequence on the internet. E.g., <https://archive.org/details/AFunnyThingHappenedOnTheWayToTheForum>, accessed March 5, 2019.

picture of life experienced outside the forum, and yet the streets are filled with the kind of interactions that indicate there is a good deal of account-giving and account-taking taking place.

It is the various forms of accountability found on the way to the forum that is of interest for this author....

The Project

This paper is part of a long-term project³ to develop an “ethical theory” of accountability. The objective is to provide an alternative ontological foundation for the study of accountability that focuses on basic relational acts of account-giving as central to understanding administrative behavior and decision-making.

The characterization “ethical theory” is intended to differentiate this from the kind of “action theory” underpinning most current work on accountability when applied to questions of governance. Action theory, in its standard form, regards account-giving and other forms of social behavior as voluntarist, purposive and motivated. As summarized by James C. Coleman, it is rooted in methodological individualism and “grounds social theory in a theory of individual action.”(Coleman, 1986, 1309.)

In contrast, an “ethical theory” of accountability in the sense meant here (and not to be mistaken for either “moral theory” or a “theory of ethics”)⁴ regards account-giving as an involuntary, emergent form of problem-solving behavior activated under “ethically challenging” conditions (e.g., “ethical dilemmas”). The argument underlying the theory is that *the capacity (“ability”) to engage in account-giving/receiving behavior is triggered by the human need to deal with problematic conditions involving social interactions where there exists a regard and respect for the reaction of others.*

Central to this perspective is the basic view initially expressed in my earlier work with Barbara Romzek that accountability involves the management of situations characterized by “multiple, diverse and often conflicting expectations” (hereafter MDCE). (Romzek and Dubnick, 1987; Dubnick and Romzek, 1991; Dubnick and Romzek, 1993) The dramatic example of the decision to launch the “Challenger” stands out as a tragic case study, but it also represents one instance among literally thousands of dilemma-facing situations where choices (from the significant to the mundane) have to be considered and made in the face of MDCE conditions. It is under such conditions that the decision-maker(s) have to consider and make choices and thus have to call

³ See Dubnick, 1998. That chapter was initially presented in Dubnick, 1996.

⁴ See Williams, 1985.

upon or rely on accountability (in its many forms) as a means for contending with those dilemmas.

This perspective on accountability was central to my search for an adequate conceptualization and theoretical frame for understanding this elusive subject.⁵ In the process I came to the conclusion that if those of us committed to the study of accountability and its role in governance are to take our efforts to the “next level” of understanding and comprehension, we need to shift our “ontological” perspective (Dubnick, 2014b) and explore radically different approaches to what it means to be accountable.

The unmet need for a theory

As a growing number of scholars turned their attention to issues of accountability during the 1980s and 1990s, it became evident that the research required greater attention to theory development. For some, the problem with existing “theories” was an inability to transform research insights into useful reforms and policies: “existing frameworks for analyzing public accountability,” argued John Uhr in 1992, “are responsible for much of our inability to contribute to more effective institutions of public policy.” (Uhr, 1992, 18.) For others, the proliferating frameworks failed to provide the conceptual clarity needed to deal with an “ever-expanding” subject. (Mulgan, 2000) Richard Mulgan highlighted the problem in 2003 book on “Holding Power to Account”:

...the concept itself remains unclear and contested. What is the meaning of ‘accountability’ and how does it differ from related terms such as ‘responsibility’, ‘control’ and ‘responsiveness’? Beyond questions of definition, lie disputed issues of institutional design. Is institutional accountability best achieved through centralised concentration of control or through dispersed power and delegated responsibilities? Does external scrutiny militate against professional trust and efficiency among the staff of an organisation? Do individual members of staff have accountability obligations that conflict with those of their organisations? On all such questions, linguistic and practical, the experts disagree. (Mulgan, 2003, 8.)

Despite the acknowledged need for a theory of accountability and/or accountable governance, with few exceptions those engaged in accountability studies continued to rely on traditional (mostly institutional, e.g., ministerial responsibility, checks and balances) framings or typology-driven analyses (e.g., DeLeon, 1998, Koppell, 2005) as they expanded and extended their research efforts into two areas: the accountability of conduct (AC) and the conduct of accountability (CA).

⁵ See my assessment of accountability as a cultural phenomenon in Dubnick, 2014a.

The AC/CA approaches are quite distinct on the surface. The AC group looks to the use of excuses, rationalizations and other means by individuals who face situations where errors or perceived failure have rendered them accountable to some other individual or group.⁶ Theirs is an empirical endeavor concerned with describing and/or explaining a common human behavior. When they consider an instance of accountability in government, it is regarded as merely as just another case of a generic account-giving action. While the distinctive governmental setting has an impact, it is not the focus of attention; the floor of the legislature might as well be the factory floor or the crowded elevator. What is important is how and why individuals account for their (typically erroneous) behavior to others.

The CA group, in contrast, tends to be more institutional in its focus and normative in its purpose. Their focus tends to be on the structures and procedures through which account-giving is managed and achieved, and they typically regard the context (i.e., governmental or private, legislative or executive) as a crucial variable. As a subset of that general group, students of bureaucracy and public administration have engaged in debates over the relative value of different forms of accountability (e.g., the Friedrich-Finer debate), oftentimes giving more attention to the normative than the empirical endeavor.⁷

While each of these approaches has generated a rich and diverse literature on a variety of topics and perspectives associated with accountability (e.g., performance, restorative justice, democratic deficits, etc.), little progress has been made in creating the conceptual and explanatory framing that a theory of accountability could provide. The purpose and benefit of such an accountability-focused theory would be (1) to help us make sense and integrate the growing body of knowledge generated over the past three-plus decades, while (2) providing the foundations for enhancing our understanding of the subject.⁸

Existing “theoretical frames”

Of course, some would argue that the problem is not the lack of a theory of accountability, but rather the existence of too many theories.⁹ However, this represents a misunderstanding of what a credible and useful theory of accountability would entail. In lieu of efforts to develop a relevant and focused theory of accountability, a considerable amount of energy and effort has been devoted to applying a wide range of alternative theoretical frames and models to the subject of accountability — but at a conceptual cost. Each of the applied framings has reconceptualized accountability to

⁶ For example, see McLaughlin et al., 1992.

⁷ However, see Gruber, 1987.

⁸ On the nature and functions of theories, see Kaplan, 1964, chapter 7.

⁹ Consider, for example, the coverage of theoretical approaches to accountability in Bovens et al., 2014.

suit the requirements of their respective schemes.

For example, studies that deal with accountability through the application of principal-agent models stress a mechanistic view of accountability – that is, that accountability involves various arrangements aimed at dealing with the problematics of getting agents to comply with the preferences of their principals (see Gailmard, 2014; Broadbent et al., 1996). Others treat accountability as institutionalized arrangements and practices (e.g., checks and balances, ministerial responsibility) for assuring that expectations for legitimate governing are being fulfilled (Stone, 1995; Harlow, 2014) and rely on a range of "institutional theories" and models to explain their emergence and development over time (see Zucker, 1987). Still another theoretical perspective views accountability as a particular form of behavior (typically "answerability") that can be explained using theoretical lenses borrowed from social psychology and cultural studies (see Lerner and Tetlock, 1999). A governance view focuses on the basic role that accountability plays in the emergent relational patterns of interaction that develop between (and among) those faced with collective action problems. (Peters, 2011; Van Kersbergen and Van Waarden, 2004; Ostrom, 1990).

One can hardly argue with the value and quality of the research and insights generated by these and other studies of accountability, but upon close examination many studies seem to be dealing with different versions and visions of accountability. We have yet to meet the challenge articulated by Uhr and Mulgan.

The Primacy of the Forum in Accountability Studies.

As noted at the outset of this paper, my primary purpose here is to make the case for developing a firm theoretical foundation to take accountability studies to the next level. And yet attention needs to be drawn to the research scheme that stands out as an example of just how far we as a field can go without making a commitment to an ontological shift to an "ethical" (or similar) theory of accountability.¹⁰

The Forum Model developed by Mark Bovens and his Utrecht colleagues has emerged as a major (if not the dominant) framework for the study of accountability. With roots in Bovens' "The Quest for Responsibility" (Bovens, 1998), the Forum construct became the basis for a research scheme (conducted over four years) centered at Utrecht University developed to study the "patterns and practices of accountability in European governance." As summarized in the 2010 capstone publication, the project was sharply focused on accountable governance arrangements in key EU institutions

It assesses to what extent and how the people who populate the key arenas where European public policy is made or implemented are held accountable.

¹⁰ For an elaboration and critique of the Forum Model, see O'Kelly and Dubnick, 2014.

Using a systematic analytical framework, it not only examines the formal accountability arrangements but also describes and compares how these operate in practice. In doing so, it provides a unique, empirically grounded contribution to the pivotal but often remarkably fact-free debate about democracy and accountability in European governance. (Bovens et al., 2010, 6.)

As is the case with other such endeavors, the Utrecht group faced a key conceptual hurdle before embarking on the project: how to define accountability without getting stuck in the field's conceptual (and theoretical) quagmires. Adopting what Bovens termed a "parsimonious analytical framework," the project assumed a "narrow definition" of accountability as "*a relationship between an actor and a forum, in which the actor has an obligation to explain and to justify his or her conduct, the forum can pose questions and pass judgement, and the actor may face consequences*" (Bovens, 2007, 450 ; emphasis in original). The elaboration of the model involved seven characteristics of the what would constitute an accountability relationship:

A relationship qualifies as a case of accountability when:

1. there is a relationship between an actor and a forum
2. in which the actor is obliged
3. to explain and justify
4. his conduct;
5. the forum can pose questions;
6. pass judgement;
7. and the actor may face consequences. (Bovens, 2007, Box 1.)

The simple and spare construction of the Forum Model served the purposes of the Utrecht study and has been extended (see especially Brandsma and Schillemans, 2013) and applied in various ways by many in the field.¹¹ There is little doubt that the Forum Model has established itself as the principal perspective for the study of accountability. In short, what passes for the current theory of accountability is a self-described "parsimonious analytical framework" designed to actually avoid the challenge of dealing with the conceptual and theoretical problems plaguing accountability studies.

Something familiar, something peculiar...

Finally, let us return to the metaphorical theme of this paper and consider what we might learn about accountability "on the way to the Forum" that might prove useful for developing the "ethical theory" perspective.

What we witness in the everyday social interactions of life outside the Forum can be regarded as variations on what the model posits is taking place in the forum as an

¹¹ For example, a recent (March 1, 2019) Google Scholar search for articles published in 2019 referencing the "accountability forum" model generated: Landwehr and Wood, 2019; Lee et al., 2019; Park and Lee, 2019; Hansen et al., 2019; Schillemans and Bovens, 2019; Hupe, 2019; Dawson et al., 2019; Krick and Holst, 2019— and the list continues to expand.

actor/agent/individual is called upon and expected to offer an account of some act or behavior that has been attributed to her. If this was the case, then each exchange and interaction we see outside the forum should, to some extent, resemble a juridical relationship between an account giver and the account demanding members of the forum. It would involve viewing all forms of accountability through the lens of action theory presumptions.

Shifting perspectives, it is clear that many — if not most — of the interactions we are witnessing on the road to the Forum involve account-giving and account-receiving behaviors that do not necessarily fit the standard assumptions set by methodological individualism. What we witness is haggling over prices in the marketplace, solicitation, individuals engaged in an argument over some family issue, participating in a game of chance, or even inadvertently stepping on a stranger's toes while rushing to an appointment at the Forum. Each of these interactions, whether between two individuals or among groups of individuals, reflect the existence of relationships rooted in the capacity of each individual to give (and receive) an account of their own (and the other's) behavior. Accountability, in short, can be regarded as an inherent characteristic of human interactions at their most basic levels. This is the fundamental world view that would inform the ethical theory of accountability.

Also uncovered on the road to the Forum are a number of relevant but overlooked theories that deal with the kind of accountability manifest in everyday interactions. Each of these can offer an intellectual opening to the development of the ethical theory.

1. Adam Smith and the Second-Personal Standpoint

Adam Smith, the iconic “founder” of economics who is often mythologized as the intellectual father of capitalism, can also lay claim to another title: the first theorist of accountability. It is important to note that Smith's use of the concept occurs within a decade of what the Oxford English Dictionary notes as the first recorded use of the word in 1750.¹² Specifically, in his first edition of The Theory of Moral Sentiments (TMS 1759), Smith uses accountability as a characteristic of a “moral being”, which today could be read as “social being”:

A moral being is an accountable being. An accountable being, as the word expresses, is a being that must give an account of its actions to some other, and that consequently must regulate them according to the good-liking of this other. Man is accountable to God and his fellow creatures. But tho' he is, no doubt, principally accountable to God, in the order of time, he must necessarily conceive himself as accountable to his fellow creatures, before he can form any idea of the Deity, or of the rules by which that Divine Being will judge of his conduct. A child surely conceives itself

¹² See (OED), 2011. A distinction should be made between the etymology of the word and the historical emergence of the concept as a practice of governing. See Dubnick, 1998.

as accountable to its parents, and is elevated or cast down by the thought of their merited approbation or disapprobation, long before it forms any idea of its accountableness to the Deity, or of the rules by which that Divine Being will judge of its conduct. (Smith, 1759, Part III, ch. 1. ; *emphasis added*)

What is “peculiar” about this aspect of Smith’s work is that despite slight modifications of the wording over the next four editions of TMS,¹³ any mention of accountability is edited out of the sixth and final edition issued just before his death in 1790.¹⁴ Thus, the role of accountability in Smith’s “moral theory” was lost for decades since most readers relied on that final edition as the definitive version of TMS. It was only when scholars based at the University of Glasgow issued the definitive edition of TMS¹⁵ covering all variations among the six editions that this particular aspect of his work drew scholarly scrutiny.

Typically regarded for decades as a secondary figure in moral, ethical and social thought who worked in the shadow of Hume, a close reading revealed that in TMS Smith had laid the foundations for a distinctive perspective that Stephen Darwall has elaborated as the “second-personal standpoint”. (Darwall, 2006) Essentially, the second-personal standpoint abandons the primacy of both individualism (the first-personal standpoint) and the existence of some higher authority (the third-personal standpoint) as the basis for what he term “mutual accountability” — an accountability based on mutual respect and regard for the legitimacy and standing of the Other.

As Darwall’s explication of the “standpoint” demonstrates, this second-personal view is neither new nor unique. Judith Butler, for example, relying on the work of Levinas and others, has explored how account-giving to the Other reflects one’s development as a subjective self. (Butler, 2001; Butler, 2005) Much of this work— from Smith to Darwall and Butler -- would be foundational for an ethical theory of accountability.

2. Ethnomethodology and the Legacy of Harold Garfinkel

Although constructing an “ethical theory” would be regarded as antithetical to the work of ethnomethodologists (who often regard themselves as committed anti-theorists), accountability plays a major role in how they conduct and analyzed their research. For Harold Garfinkel,¹⁶ accountability is not a relationship involving account-giving and account-receiving. Rather, it is a constitutive feature of social interaction, a heuristic device — often in the form of rules, narratives or shared understandings —

¹³ Initially as a response to a criticism level by his friend David Hume, who suggested he avoid the link to God. On Hume’s influence on Smith — and vice versa — see Rasmussen, 2017.

¹⁴ For an elaboration and study of these points, see Dubnick, 2010.

¹⁵ See Smith, 1976, and the Liberty Fund online version at Smith, 1982.

¹⁶ See Garfinkel, 1967; Garfinkel, 1988. Also Rawls, 2008.

developed reflexively among those engaged in place and overtime that helps participants to make sense and establish (and maintain) an adaptive order. For ethnomethodologists the problem of social order is solve by

how people organize social actions so that others can make sense of them, so that each person involved in an interaction can identify the actions being performed by the others - and thus comprehend the relationship of the actions to the complex of activity under whose auspices they are done, and whose implementation they comprise. The design of social actions so that others can make sense of them is an indispensable feature of social action, for unless it is possible for people to recognize 'ordinary social facts', they would not be capable of mutually adjusting their conduct with respect to one another in commonplace setting.

Garfinkel's notion of 'accountability' does not, however, involve a relationship between two objects — an action, and the account of the action — but refers instead to the ways in which actions are organized: that is, put together as publicly observable, reportable occurrences. They are not only done, they are done so that they can be seen to have been done. The study of 'accountability' therefore focuses upon the way actions are done so as to make themselves identifiable within the social setting. (Button and Sharrock, 1998, 74.)

Viewed in this light, accountability is regarded as a vehicle through which individuals deal with the challenges of making sense of (and orienting) their interactions with others in specific settings. The settings generating the accountable order are perceived as “expectancies” — that is, situations similar to MDCE conditions. Thus, despite its obscurities and peculiarities, ethnomethodology offers a source of material and logic for an ethical theory to work with.

3. Rereading Chester Barnard

Another component of any ethical theory of accountability relates to issues of how accountability emerges within given contexts and what forms it assumes. The key concept here would involve “accountability spaces” — that is, social spaces where accountability relationships take root and develop. Again, there is a relevant literature to be mined for purposes of theory building.

For example, in a reexamination of the work of Chester Barnard, Jonathan Justice and I explored what we termed “Barnard’s Regret” (Dubnick and Justice, 2014) — that is, his views on “business morality and responsibility” articulated in a lecture delivered two decades after the appearance of Functions of the Executive. Barnard believed that he did not effectively and clearly address these topics in Functions, treating moral and ethical problems as “technical issues” and something to be handled by organization executives who were assumed to possess both an understanding or what is best for the

organization and the authority to imposed the appropriate moral and ethical order. When he did revisit issues related to the moral milieu of organizations twenty years later, Barnard concluded that his original approach was a prescription for failure. What emerged from his reflections on morality and responsibility was an acceptance of the need to allow considerably more autonomy for those who engage in the cooperative endeavors that are at the heart of organizations.

Our rereading of Barnard led to a model that focuses on the creation and design of accountability spaces (labelled “zones of expectations”) within which accountable relationships can emerge. If an ethical theory is to prove useful, it must deal with the spatial factors — that is, the contexts and settings within which accountable relations emerge, develop and can be (re)designed. Revisiting Barnard has proven useful in that regard, and the vast literature on organizations need to be explored for whatever insights they can provide for the construction of the ethical theory.

4. Other avenues to explore

In addition to the work on the second-personal standpoint, ethnomethodology and organization theory discussed above, there are at least two other fields where issues related to accountability and accountable relationships has taken hold.

In anthropology, the study of morality has been reemerged in recent years with new approaches and insights that related to what it means to apply an ethical theory as well as the ethnographic studies of the role accountability, responsibility and moral obligation plays in shaping social behavior.¹⁷

Issues of accountability are also playing a major role in the fields of information technology and artificial intelligence. Beyond the efforts to integrate accountability into a wide range of algorithms, discussions about what it means to be accountable have bordered on the philosophical — and raised a number of extremely interesting and challenging issues in the process.¹⁸

Conclusion

This paper was intended to restate the case for the development of an “ethical theory” of accountability as an *alternative* to current theoretical frames being applied by students of accountable governance. I would emphasize the word “alternative” at this juncture, noting that an ethical theory should not be regarded as replacement for current models; rather it is offered as a reframing of accountability that can provide a significantly different perspective -- one rooted in (and built upon) ontologically distinct presuppositions about the nature of account-giving/receiving.

¹⁷ For example, see Faubion, 2014; Laidlaw, 2014; Keane, 2016.

¹⁸ For example, Rosenblat et al., 2014; Crawford, 2016; Neyland, 2016; Lepri et al., 2018.

As noted above, central to the effort is establishing accountability as *the capacity to engage in account-giving/receiving behavior triggered by the human need to deal with problematic conditions involving social interactions where there exists a regard and respect for the reaction of others*. This reconceptualization of accountability represents a major ontological shift and is supported by both the move to a second-person standpoint and acceptance of the Strawsonian view that ethical behavior is grounded in reactive attitudes inherent in interpersonal activity. As the previous section indicates, the basic elements of an ethical theory reframing of accountability are in place and need to be explicated and extended. Our objective should be to broaden and deepen our understanding of accountability, providing opportunities to integrate insights from ethnomethodological (sociological) and cultural (anthropological) studies and theories into our approaches to accountable governance in its many and varied forms.

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