

# Accountability: a Review

Kanchan Lata Tripathi<sup>#1</sup>

<sup>#</sup>Senior Research Fellow, Institute of Management Studies, Banaras Hindu University, Varanasi-221005, U.P., India.

**Abstract**

Accountability has not assigned a proper definition which is accepted by all yet, then also from ages it is understood as the answerability of the accountee (the person who has the responsibility for the task he/she is answerable for) to the accouter (the person who has the authority to ask for the status of responsibility given). In this paper researcher has tried to give the review of the meaningful insights for the word accountability given by different authors in different contexts.

**Keywords** — Accountability, responsibility, Transparency.

**I. INTRODUCTION**

Accountability is a wider term for accepting responsibility and when comes from within, it's at its best. An accountable Person understands that when he is saying that he will do this by this date, he is making a promise for that. He has a plan for the way he will accomplish the thing. He doesn't point fingers to others for his failures; he doesn't search for the escapes for that. Even he doesn't need a praising party for his accomplishments as he finds it obvious for himself. He is his own taskmaster and his own expeditor, and for that he doesn't need continuous external supervision. Only when we assume full accountability for our thoughts, feelings, actions, and results we can direct our own destiny; otherwise, someone or something else will. The tips<sup>21</sup> for creating a culture of accountability are S.I.M.P.L.E.: viz, Set expectations, Invite commitment, Measure progress, Provide feedback, Link to consequences, and Evaluate effectiveness.

**II. LITERATURE REVIEW ACCORDING TO DIFFERENT DICTIONARIES**

Dictionary	Meaning/ definition of accountability
According to the Merriam-Webster's Unabridged Dictionary <sup>1</sup>	the quality or state of being accountable; is an obligation or willingness to account for one's actions or to accept responsibility
According to Miller-Keane Encyclopedia and Dictionary of Medicine <sup>2</sup>	responsibility for one's own actions
Mosby's Medical Dictionary <sup>3</sup>	Accountability or responsibility for

	moral and legal requirements for proper patient care.
Segen's Medical Dictionary <sup>4</sup>	Ethics The extent to which a person is answerable to a seni or authority
Medspeak	(1) A situation in which individuals who exercise power are guarded by External resources and internal norms. (2) Taking responsibility for one's own actions and shielding them to anyone who asks (e.g. to stakeholders, partner agencies , colleagues, the general public and policy makers)
Oxford English Dictionary 2nd Ed	Accountability" comes from late Latin <i>accomptare</i> which means 'to account', a prefixed form of <i>computare</i> which means 'to calculate', which is derived from <i>putare</i> that means 'to reckon'.
McGraw-Hill Concise Dictionary of Modern Medicine <sup>5</sup>	A condition in which people who exercise power are restricted by external means and internal norms , The extent to which a person is answerable to a senior authority
Mosby's Dental Dictionary.....acc ountability	an obligation to periodically disclose appropriate information in adequate detail andconsistent form to all contractually involved parties
American Heritage® Dictionary of the English Language, Fifth Edition <sup>10</sup>	1. Expected or required to account for one's actions; answerable. 2. Capable of being explained: <i>an accountable phenomenon</i>
Collins English Dictionary <sup>11</sup>	1. responsible to someone or for some action; answerable 2. able to be explained
Random House Kernerman Webster's College Dictionary <sup>12</sup>	1. Subject to the compulsion to justify something; answerable, responsible; . 2. explicable , capable to be explained.

WordNet 3.0...13	liable to account for one's actions;
Collins Thesaurus of the English Language14	answerable, subject, responsible, obliged, liable, amenable, obligated, chargeable
The American Heritage® Roget's Thesaurus15	1. Legally obligated: Amenable, answerable, liable, responsible. 2. Capable of being accounted for: illustratable, interpretable, decipherable, explainable, explicable,
Multilingual Translator17	responsable
English-Spanish Medical Dictionary18	responsable, contable
Dictionary of Military and Associated Terms19	The obligation i.e. obligatory by law or lawful order The person having this obligation might or might not have actual possession of the belongings, credentials or financial means. Accountability is concerned mainly with records, while responsibility is concerned mainly with care, custody, and safekeeping.

**According to Greiling and Alachmi**

“Accountability has to do with aptness of actions and adherence to obligations.” But they cautioned that: “too many provisions to ensure accountability can prevent organizations from achieving their missions.” Then proposed “designing proper and adequate accountability arrangement to foster organizational learning” as a target for new approaches to accountability.<sup>20</sup>

**III. ROOTS OF ACCOUNTABILITY**

Urch, Edwin J. (July 1929) argues for accountability has rooted in Babylon, Roberts, Jennifer T. (1982) stated that its roots are in Greece, while Walzer, Michael (1994) says it's in Israel, where as Ezzamel, Mahmoud (1997) argued that the concept of account-giving has prehistoric roots in record keeping actions related to governance and money-lending structures that initially developed in Ancient Egypt, and Plescia, Joseph (January 2001) argued for that of Rome.

**IV. TYPES OF ACCOUNTABILITY**

Bruce Stone, Joseph G. Jabbara and O.P. Dwivedi have listed 8 types of accountability, viz.: moral, managerial, market, professional, administrative, political, and legal/judicial and constituency related.

Feltus C. (2011) stated that In Administrative view the accountability is defined as "an element which is component of a unique responsibility which represents a compulsion for an actor to achieve the goal, or to execute the procedure of a task, and the justification that it is done to someone else, under threat of sanction"

Thompson, Dennis F. (2014) in his work talks about the dilemma of confusion between individual accountability and organizational accountability and the solution he proposes for this is to hold people accountable for the blueprint of the business corporation, both prospectively and retrospectively.

**Internal and External Accountability:** Internal accountability involves arrangements within organizations to hold constituent entities accountable, mainly because the accountability holder is given that legitimacy or financial resources to the agent. While In external accountability, the entity is accountable to individuals who are exterior to the entity and whose lives the entity affects.<sup>9</sup>

**V. ACCOUNTABILITY IN DIFFERENT FIELDS OF STUDY**

Political accountability is the accountability of the government, civil servants and politicians to the public and to legislative bodies such as a congress or a parliament.<sup>7</sup>

Ethical accountability within an organization aim to improve both the internal standard of individual and group conduct as well as external factors, such as sustainable economic and ecologic strategies.<sup>7</sup>

Researcher accountability implies that researchers are cognizant of, and take some responsibility for, the potential impact of their ways of doing research – and of writing it up – on the social fields of which the research is part. <sup>7</sup>

In sociology the accountability thing can be traced to J. L. Austin's 1956 essay "A Plea for Excuses", in which he used excuse-making as an example of speech acts, even the thought of account giving was articulated in a 1968 article on "Accounts" by Marvin Scott and Stanford Lyman.

In ethics and governance, According to Dykstra, Clarence A. (1939), accountability is

answerability, blameworthiness, liability, and the expectation of account-giving.

According to Williams, Reyes (2006), as in leadership roles, accountability is the recognition and supposition of responsibility for products, decisions, actions, and policies including the governance, management, and implementation within the span of the role or service position and encircling the compulsion to report, explain and be accountable for consequential issues.

In governance, According to Mulgan, Richard (2000), Sinclair, Amanda (1995), accountability has expanded beyond the basic definition of "being called to account for one's actions".

In journalism field Starr, Paul (2012), describes that The digital revolution has been good for freedom of expression and information but has had mixed effects on freedom of the press": It has disrupted traditional sources of funding, and new forms of Internet journalism have replaced only a tiny fraction of what's been lost.

In education, according to National Council on Measurement in Education (NCME), accountability is "A program, often legislated, that attributes the responsibility for student learning to teachers, school administrators, and/or students.

In media, the work of Brunetti, Aymo; Weder, Beatrice (2003), accountability gains acknowledgments as their Econometric research found that countries with greater press freedom tend to have less corruption.

## VI. ACCOUNTABILITY IN THE EYES OF DIFFERENT RESEARCHERS

Tembo, F., (2012) argues that Researchers at the Overseas Development Institute found that empowering citizens in developing countries to be able to hold their domestic governments to account was incredibly complex in practice. Though, by budding explicit procedures that generates change from persons, groups or communities (Theories of Change), and with the mix of political economy analysis and the results mapping tools, the intricate state-citizen dynamics can be better understood. Like that, more effectual ways to attain outcomes can also be produced.

Van Zyl, Albert, (2013) stated that Researchers at the International Budget Partnership (IBP) found that civil society organizations play an important role in achieving accountability outcomes. Their research showed that CSOs may have an impact in a wide range of economic as well as political contexts. The researchers found that CSOs are most efficient when they sketch in a broad maze of actors

from across the accountability system, including the political parties, the legislature, auditors, donors, executive insiders, and media.

Schedler, Andreas (1999), in their work stated that accountability is repeatedly described as an account-giving relationship among individuals, e.g. "X is accountable to Y when X is obliged to inform Y about X's (past or future) actions and decisions, to justify them, and to suffer penalty in the case of eventual wrongdoing" Lewis, Charles (2014) proposes for the creation of a new multidisciplinary academic field called Accountability Studies. He describes that Students from broadly diverse academic backgrounds are energized about the panorama of learning, exactly how to explore those in authority and hold them accountable.

Behn, Robert D (2001) described that everybody wishes that the other people should be held accountable. He adds that everybody in the accountability setting is liable for contributing to attain the conformity. The compact is built on trust and the desire of all parties to cooperate to produce results they collectively desire. He further adds that having mutual responsibility means removing the distinction between accountability holders and accountability holdees.

## VII. CONCLUSION

Seeing a plethora of definitions of accountability and being accountable it can be concluded that Accountability is often used as a synonym for responsibility, answerability, transparency, disclosure etc. Seems accountability is just a matter of power. Accountability is either expected or assumed by an individual or an organization for account-giving behaviour of an individual or an organization. But rather holding someone accountable for something its good when accountability comes from within. It will be good to understand accountability as a relative term, which changes its meaning in relative contexts.

## REFERENCES

- [1] Dykstra, Clarence A. (February 1939). "The Quest for Responsibility". *American Political Science Review*. The American Political Science Review, Vol. 33, No. 1. 33 (1): 1–25. Doi:10.2307/1949761. JSTOR 1949761.
- [2] Williams, Reyes (2006) *Leadership accountability in a globalizing world*. London: Palgrave Macmillan.
- [3] Mulgan, Richard (2000). "Accountability: An Ever-Expanding Concept?". *Public Administration*. 78 (3): 555–573. Doi:10.1111/1467-9299.00218.
- [4] Sinclair, Amanda (1995). "The Chameleon of Accountability: Forms and Discourses". *Accounting, Organizations and Society*. 20 (2/3): 219–237. Doi:10.1016/0361-3682(93)E0003-Y.
- [5] Schedler, Andreas (1999). "Conceptualizing Accountability". In Andreas Schedler; Larry Diamond; Marc F. Plattner. *The Self-Restraining State: Power and Accountability in New Democracies*. London: Lynne Rienner Publishers. pp. 13–28. ISBN 1-55587-773-7.

- [6] Jabbra, J. G. and Dwivedi, O. P. (eds.), Public Service Accountability: A Comparative Perspective, Kumarian Press, Hartford, CT, 1989, ISBN 0-7837-7581-4
- [7] Ezzamel, Mahmoud (December 1997). "Accounting, Control and Accountability: Preliminary Evidence from Ancient Egypt". *Critical Perspectives on Accounting*. 8 (6): 563–601. doi:10.1006/cpac.1997.0123.
- [8] Walzer, Michael (1994). "The Legal Codes of Ancient Israel". In Ian Shapiro. *The Rule of Law*. NY: New York University Press. pp. 101–119.
- [9] Urch, Edwin J. (July 1929). "The Law Code of Hammurabi". *American Bar Association Journal*. 15 (7): 437–441.
- [10] Roberts, Jennifer T. (1982). *Accountability in Athenian Government*. Madison, WI: University of Wisconsin Press.
- [11] Plescia, Joseph (January 2001). "Judicial Accountability and Immunity in Roman Law". *American Journal of Legal History*. The American Journal of Legal History, Vol. 45, No. 1. 45 (1): 51–70. doi:10.2307/3185349. JSTOR 3185349.
- [12] Tembo, F., March 2012, Citizen voice and state accountability: towards theories of change that embrace contextual dynamics Overseas Development Institute, retrieved 23 March 2012
- [13] van Zyl, Albert, October 2013, Greasing the Wheels of the Accountability System: How Civil Society Organizations Close the Gap between Transparency and Accountability, International Budget Partnership, retrieved 1 December 2014
- [14] Feltus C. (2011). *Aligning Access Rights to Governance Needs with the Responsibility MetaModel (ReMMo) in the Frame of Enterprise Architecture* (PDF).
- [15] Thompson, Dennis F. (2014). "Responsibility for Failures of Government: The Problem of Many Hands," *American Review of Public Administration* 44 (3): 259–273
- [16] Scott, Marvin B.; Lyman, Stanford M. (February 1968). "Accounts". *American Sociological Review*. *American Sociological Review*, Vol. 33, No. 1. 33 (1): 46–62. doi:10.2307/2092239. JSTOR 2092239. PMID 5644339.
- [17] Austin, J.L. 1956-7. A plea for excuses. *Proceedings of the Aristotelian Society*. Reprinted in J. O. Urmsom & G. J. Warnock, eds., 1979, *J. L. Austin: Philosophical Papers*, 3rd edition. Oxford: Clarendon Press, 175-204.
- [18] Brunetti, Aymo; Weder, Beatrice (2003), "A free press is bad news for corruption", *Journal of Public Economics*, Elsevier, 87: 1801–1824, doi:10.1016/s0047-2727(01)00186-4
- [19] Starr, Paul (2012), "An Unexpected Crisis: The News Media in Post-industrial Democracies" (PDF), *International Journal of Press / Politics*, Sage, 17: 234ff, retrieved 2014-08-31,
- [20] Lewis, Charles (2014), *935 Lies*, Public Affairs, pp. 236–237, ISBN 978-1-61039-117-7
- [21] Behn, Robert D., *Rethinking Democratic Accountability* (Brookings Institution Press: 2001)