Filling empty vessels: Accountability and responsibility in management and corporate governance

Donald Nordberg, Bournemouth University[*]

Abstract: Accountability and responsibility are terms with deep resonance in the field of corporate affairs, where their often-confused meanings both inform our thinking and prevent understanding. Each has normative implications for the practice of corporate governance, and yet each, like an empty vessel,[1] leaves practitioners with an unhappy sense of knowing they have a use but not knowing what to do with them. This essay explores both concepts through lenses of philosophy, literary writing, and management studies to show how in their flux they overlap and diverge. It concludes with an attempt to clarify these muddy waters by speculating on how their ambiguity demands reflexive, thoughtful action and interaction between the parties in absence of clear hierarchy of command or greater authority. How meaningful that interaction is questionable, when the words are so full of meanings without an iterative process of understanding. Insofar as these concepts reflect *abilities,* they represent our ability to embrace their ambiguity and just be – accountable and responsible.

Introduction

Discussion of the knottiest problems in management studies involves terms imbued with strong value judgments. Much of the research, however, involves attempts to use supposedly value-neutral techniques of positive social science. While such research can provide helpful insights, it runs two risks: first, that it will reduce complexity beyond the useful; and second, that the discourse used in practice diverges from the narrowed definitions of technical studies. In a provocative article, Thomas Donaldson (2012) identified an "epistemic fault line" in one of the most complex fields – corporate governance research – between the positivist

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[*] Donald Nordberg is associate professor at Bournemouth University Business School and author of *The Cadbury Code and Recurrent Crisis* (2020, Palgrave) and *Corporate Governance: Principles and Issues* (2011, Sage). His research has appeared in a wide range of journals including *Corporate Governance: An International Review*, *Philosophy of Management*, *Business History*, *Leadership*, and *Philosophy and Literature*.

approaches that dominate research and the normative imperatives of a field grew from profound discomfort with the moral state of affairs. In support, he cited Ronald Coase's judgment that "Problems of welfare economics must ultimately dissolve into a study of aesthetics and morals" (Coase, 1960, p. 43).

Core concepts, including terms like the agency problem and stewardship, were initially applied to corporate directors but then stretched in both theory and practice across the spectrum of actors in the chain of investment and those affected by it. Research results are often inconclusive. Have the concepts been stretched too far, or have social scientists failed to capture the fluidity of the field? The values associated with them – agency/bad, stewardship/good – reflect what the ethicist J.C.C. Smart called the dimension of motivation of moral actors (Smart & Williams, 1973). Might it help to understand the ambiguities in usage and the varieties of meanings of such valuative concepts and field a way to live and work with them, rather than reduce them to something manageable and measurable?

This essay takes an aesthetic and moral approach to examine the fluid discourse in two such concepts. The terms "accountability" and "responsibility" have spread deeply into the language of organizational leadership, where they are closely linked. Sometimes they are used interchangeably. But where they differ lies on a fault line that runs through business policy and the public-policy debate that surrounds it. We hear "accountability" most clearly in the discussion over corporate governance, usually with the word "shareholder" somewhere nearby. "Responsibility" is integral to the debate about corporate social responsibility, where the word "social" is sometimes dropped to distance the speaker from the "socialistic" tendencies of some of the CSR movement's loudest voices.

The two words often appear in close association with demands for action from corporate boards and senior management. Yet they are – linguistically and emotively – strangely passive constructions. In linguistic terms, "abilities" are characteristics of an actor, latency within a system, verbal expressions of potential, not of action. Used for good, abilities become virtues. Emotively, abilities are empty vessels, inviting the speaker and listener to fill them with meaning. Little wonder then that both these "abilities" have become receptacles for woolly notions that give little direct advice or instruction, say, about what the director of a corporation should do when, to or for whom, over what. By eliminating the actors and the objects of their actions, these words couch discussions of public and corporate policy in terms with ethical overtones in ways that avoid or even seek to evade questions of authority, hierarchy and power.

The resulting confusions cause difficulties in policy and practice. For example, well-meaning regulators and practitioners aspire to achieving greater accountability or

responsibility, or both. They then adopt policies that seek to achieve these ends and engage in debates in which their various understandings are subsumed under much valorized labels everyone can accept without agreeing to any of the details. Doing so runs the risk of assertions that Wittgenstein (1933) might consider neither true nor false but meaningless.

This essay explores the background of these expressions and reflects on their use in public policy discourse, academic writing on management, and political-philosophical and literary writing. It shows what meanings they have been given in discussions of corporate governance and social responsibility. What emerges is, I believe, a way of using language that seeks to bring actors with competing claims over public and corporate resources into a debate. When a discussion becomes framed in these inactive terms, actors find it difficult to withdraw without seeming unreasonable. These terms diminish the sense of conflict inherent in active, normative language that make up the alternatives, pragmatically constructing (Nørreklit, Nørreklit, & Mitchell, 2010) a language that at once reminds us of obligations while avoiding to specify what they are. But they also avoid decision and resolution of disputes, allowing us to leave the conversation midway, without having resolved the tensions and without having to reject the discourse they inhabit. The claims may be meaningless, in the logic-centric sense of the early Wittgenstein, but full of meanings for those who make them.

Let us look first at how the terms appear in the debate about corporate governance, social responsibility, and sustainability in a selection of texts and contexts. We will then explore separately what we mean by responsibility, then accountability, and how the concepts are often tied together. This explication of the conceptual problem draws from a range of sources, yet it covers only a portion of the varieties of understandings circulating in policy, practice, and theory. We examine how attempts to qualify the terms – through adjectival constraints like "real" (Ripstein, 1994) or "intelligent" (O'Neill, 2002, 2014) accountability – seek to imbue the empty vessels with greater form and purpose, giving specific qualities through the qualification they make.

The choice of passive terms reflects the inability to decide which source of power is more legitimate and thus avoid giving any one source the additional power of having been legitimated. And yet engaging in this discourse may have a value when we agree that something good now resides in the once-empty vessels. We embrace ambiguities and imprecisions and act responsibly and accountably, even before we know what that entails.

Meanings and Confusions

The terminology in use in both academic study and the practice of corporate affairs is a minefield of overlapping non-distinctions, in which some writers use different terms for the same thing, even within the same piece (Valor, 2005). On one page in one study in business and management, we find an example of conflicting usage: First, both corporate governance (CG) and corporate social responsibility (CSR)

> call on companies to assume their fiduciary and moral responsibilities toward
> stakeholders. This act of accountability is crucial for a business to gain and
> retain the trust of its financial investors and other stakeholders.

Then we hear, in competing terms, what accountability involves:

> CG implies "being held accountable for," CSR means "taking account of" …
> (Jamali, Safieddine, & Rabbath, 2008, p. 446 for both quotations)

In the first quotation, responsibility is accountability, as the *assumption* of the first is an *act* of the second. The qualification of fiduciary responsibilities runs parallel to accountability to financial investors, moral responsibilities parallel to other stakeholders. These are not grammatical distinctions; both forms of responsibility could apply to either recipient of accountability. The differences are drawn rhetorically, linked in the cadence of the sentences and the position of terms within them. Readers of a certain inclination may conclude that *fiduciary duties* and *investors* take precedence. For those of another persuasion, *morality* and *other stakeholders* hold the trump card.

In the second quotation, the authors' prior equation of responsibility and accountability becomes qualified: Accountability in corporate governance takes the form of an external and hierarchical relationship. Holding someone to account is a metaphorical constraint on action and choice. Accountability in CSR, meanwhile, is internal and reflexive.

Some see a distinction between the terms concerning the direction of attention. For example, Vetterlein (2018, p. 545) writes: "While accountability, as the main mechanism in regulatory governance, highlights negative duties and retrospective allocation and attribution of obligations, responsibility emphasizes positive and future-oriented duties." Kaler (2002), by contrast, sees accountability as a component of one of two forms of responsibility. When responsibility involves a causal element, agency in rather than just a duty to, being accountable involves providing information. The issue then is whether that provision is voluntary or forced.

Similar uncertainties appear in other reflections of the meaning of the terms. The Victorian idealist philosopher Francis Herbert Bradley, for example, saw no distinction between the

terms, or between them and liability, at least for practical purposes. In his essay on "The Vulgar Notions of Responsibility in Connection with the Theories of Free-Will and Necessity" (1876/1988, p. 2), Bradley expressed sympathy for those who identified responsibility, at least in its common (i.e. "vulgar") usage as "blame," as a "horrid figment of the imagination" but sought to reconcile the term with a larger, metaphysical concept in which *having moral responsibility* means *needing to account for one's actions*, including before the law.

In taking exception to Bradley's essay, a staple of ethics education in Britain well into the 20th Century, Nicolas Haines (1955) sought to define accountability more narrowly draw as "explicability." Both saw responsibility as personal and in relation to something where blame needs to be assigned. Haines, however, places greater emphasis on the "account" in accountability, than on the "response" in responsibility.

Policymakers and those who seek to influence policy often make assertions suggesting they have a clear view of what the terms mean. At the 2002 summit on sustainable development, Kofi Annan, then the United Nations Secretary-General, invoked a different notion of responsibility: "If there is one … concept that embodies everything that we hope to achieve here in Johannesburg, it is responsibility!" (cited in Hamann, Acutt, & Kapelus, 2003, p. 33). The exclamation mark here connotes something rather far removed from blame. For Annan, responsibility is positive action, arising as a result of choice.

At the same event, the International Convention on Corporate Accountability (ICCA) promoted the idea of a "binding agreement … to incorporate legal *rights* for citizens and communities affected by corporate activities incorporating the direct liability of 'foreign' multinationals; *duties* on corporations with respect to social and environmental matters; and rules to ensure improved *practices* wherever corporations operate" (cited in Hamann et al., 2003, pp. 36-37, emphasis in the original). The term "binding" makes clear the presence of constraint; "liability" highlights its substance.

Hamann and his colleagues interpret the two associated camps in at the summit as gathering around their respective "totem poles" of responsibility and accountability, where they were each "preaching to the converted" (p. 38). At Kofi Annan's totem pole, "Responsibility," were those who saw business as in charge of finding the solution. Assembled at the ICCA's totem pole of "Accountability" were those who blamed business for messing things up. Use of religious metaphors ("totem poles," "preaching") invokes meanings not just of *duty* but of *belief* and that the preachers saw their claims transcending other views. Responsibility and accountability are therefore ontological states (albeit subject to some derision), not just ethical stances. The authors then seek to reconcile the differences:

> To counteract the polarisation between "responsibility" and "accountability",
> we suggest it may be helpful to develop a synthesis model as a step towards
> finding a common language between the different stakeholder groups
> (Hamann et al., 2003, p. 40).

Some might call it *polarisation*, others confusion. Let us wade a little further into this linguistic, philosophical and even literary pond to see if we can find source of the confusion for the practical, even "vulgar" matter of how the directors of a corporation might justify their actions. We'll examine accounts of responsibility first, then accountability, drawing upon sources in management studies; moral, legal, and political philosophy; epistemology; and even poetry to illuminate the variety of uses to which these terms have put.

Responsibility

In the 1950s, the American Beat poet Robert Duncan (1960, p. 10) wrote: "Responsibility is to keep / the ability to respond." His "definition" does not define by setting boundaries, however. Instead, it breaks them down by challenging preconceptions (it is collected in a book call *The Opening of the Field*). Responsibility and responsiveness – separate tenets of the ethics of care (Held, 2005) – conflate. He asks us to recognize that responsibility can be a capability, a characteristic of an actor, that is, a virtue to be observed only in relation to an other entity, and not merely either an action or a transcendent duty. However, that one must "keep" and not just "have" responsibility suggests a disposition to act, something "tendency-stating" (Ryle, 1949/2009, p. 102), something one is prone to do. We "keep" skills by exercising them (Cf. Collis, 2004).

Duncan's was a line that led me, in my student days when I fancied myself a poet, to pen a letter to President Richard Nixon on the occasion of a mass demonstration in Washington against the Vietnam War. It started like this:

> When the water woman died
> on television, of napalm, we
> came looking for you
> and all the others who
> were not responsible …[2]

Here *being responsible* means the same thing as *not being responsible*, and *not being responsible* means *being – or having been – irresponsible*. The meaning of responsibility sits at both ends of a continuum and the mid-point. Responsibility also involves making a promise: The sentence "I'm responsible" means "I will take care of this." But it also means the opposite,

in time and direction: "I was supposed to take care of this, and I didn't." Moreover, these uses imply action, and the version in the poem willful inaction, not just capability. Those who "were not responsible" might be disposed not to act. Might they also possess a "negative capability," in the sense of the poet John Keats, a passivity that might leave the door open to spontaneous interaction, rather than individual agency (Hebron, 2014)? That is a phrase with a special place in the discussion of ambiguity in poetry and the arts generally, to which I return later.

The political philosopher Larry Ripstein (1994) draws a distinction in responsibility between actions of causation and intent. Sometimes we cause harm to others: we are responsible. But sometimes we cause harm through no intent and without negligence. Sometimes, that is, it's just bad luck. Are we "really" responsible? He sees

> a moral distinction defined by the standard of care that determines my responsibility to you. There is no further question of whether or not I was really responsible. This does not leave us without an account of real responsibility, but merely makes explicit the idea that the notions of responsibility and of duty cannot be separated, nor reduced to quasi-empirical measures such as control (Ripstein, 1994, p. 7).

As a term, responsibility is elusive. It has both positive and negative sides that never cancel each other out. It is not one or the other; it is both at the same time. It is historical, looking backward to decisions gone by the implications of which live on and remain the responsibility of someone, somewhere even now. Even for an idealist, like Bradley, responsibility is mutable, unlike duty. In his "vulgar" sense it is also transferrable; one can pass responsibility on to someone else. And it dissipates over time. It is historical in another sense: Its meaning changes over time, as the social construction of responsibility evolves.

Responsibility is also the agreement between two parties about where to lay the blame when something takes an unfortunate turn and where to accord praise when it goes right. Viewed as a social construction, however, responsibility may not place an *a priori* claim. We often have competing and conflicting responsibilities: for example, to our colleagues at work and family at home. Being responsible means finding a way to settle those conflicting claims. Therefore, and in a different sense, being responsible means not *fulfilling* one's obligations, but instead satisfying them only partially. Nor can it be a characteristic of *an* actor if its meaning must be socially constructed. And yet it is.

In the traditional view, moral responsibility comes with the choice of alternatives. When only one path is available, there is no choice, no agency, and thus no responsibility, for good or ill, accruing to the actor. As Fischer and Rivazza put it:

In certain cases, it seems that the lack of alternative possibilities is what renders an agent inaccessible to the attitudes (and activities) constitutive of moral responsibility. But we argue that it is *not* the lack of alternative possibilities in itself that makes it the case that an agent is not morally responsible. Rather, in those cases in which it appears that the lack of alternative possibilities is playing this role, we contend that some factor makes it the case both that the agent lacks alternative possibilities *and* that he lacks guidance control; further, we contend that it is the lack of guidance control that rules out moral responsibility (Fischer & Ravizza, 2000, p. 444, emphasis in the original).

They contend, instead, that even in cases where guidance control is evident, anyone with some degree of agency would take responsibility for actions, irrespective of the availability of alternatives. "We thus defend the doctrine of 'semi-compatibilism': causal determinism is compatible with moral responsibility, even if causal determinism rules out alternative possibilities" (Fischer & Ravizza, 2000, p. 445). Translated into ordinary English, their view holds that one can be responsible for something even when one has only little choice.

In another sense, though, responsibility involves a legacy that no agent or actor could possibly have chosen. We hear this in claims that the industrialized world is responsible for climate change and should do something about it. Responsibility here pre-dates the possibility of choice even as it would, in the minds of those making the claim, determine future actions. This is not the type of active responsibility of the politician who acknowledges and accepts responsibility of government for some oversight of a past administration. This responsibility for global warming comes with a price tag: perhaps a mandatory carbon abatement scheme or a forced transfer of technology to a country whose economy is already overheating and whose irresponsible currency policy is destroying the profitability (another …*ability*!) of "our" enterprises. Some responsibilities carry consequences into the future; others reach closure of the past by means of a speech in the present.

Responsibility is, therefore, an attribute of an individual or group as well as a duty between individuals and groups. It is a thing of the past and of the future, or perhaps only of one or the other. It is something to be praised and blamed, now or in the future. Though socially constructed with its sense situated in history, it is not relative. Nor is it absolute. But above all, responsibility is not neutral, though its absence can but might not be.

Accountability

This term is, if anything, even more problematic. It often appears without definition, as in the expression "accountability and governance processes," an unqualified good (Abhayawansa, Adams, & Neesham, 2021). But it is not that simple. Sinclair (1995, p. 219) calls it "a cherished concept, sought after but elusive." Mulgan (2000, p. 555) calls accountability "complex and chameleon-like," a word that "crops up everywhere performing all manner of analytic and rhetorical tasks." In their review of legal practice and usage, Keay, Loughrey, McNulty, Okanigbuan, and Stewart (2020, p. 364) observe that accountability is "notoriously difficult" to define.

Erkkilä (2007) identifies two categories of accountability, one focused on performance, the other on deliberations, each with its own mechanisms, and thus each in a sense mechanistic. Bovens (2010), by contrast, suggest we distinguish between accountability as a mechanism and a virtue. Gibbon (2012) sees calculative and non-calculative versions of accountability, and the latter affording more attention to situational complexity. Let us start, then, with some core definitions before examining what later writers have developed.

Garfinkel (1967, p. 33) writes:

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

Building on that, Giddens (1979, p. 57) says that accountability means

> that the accounts that actors are able to offer of their conduct draw upon the same stocks of knowledge as drawn upon in the very production and reproduction of their action.

Accountability is at once both evidence-based and a moral obligation to not to use information unfairly in giving an account. Drawing on Giddens, Roberts and Scapens (1985) link the end of accountability to means of accounting systems. Yet the transparency that good record-keeping and transparency can bring may not suffice. Writing of the accountability of corporate boards, Keay and Loughrey (2015, p. 264) observe that "a failure to identify precisely what is meant by accountability may lead to assumptions that accountability is present even when it is not." Doing so can mask deficiencies and undermine the effort and the intent of the policy behind it.

The use of accountability in corporate governance certainly has roots in accounting and corporate disclosure, reaching into the obligation on corporate boards to publish what the

British call the annual "report and accounts." The "report" is the words; "accounts" are the numbers. Together they tell the story of the corporation. But the deeper roots lie toward the end of that sentence. Accountability has something to do with a business practice that pre-dates even double-entry bookkeeping: *telling a story*.

The notions we associate with accountability may not seem particularly fertile ground for literature, yet many accountants can recall "The Rime of the Ancient Mariner" who, Coleridge informs us, is bound to retell, again and again, the story of how he killed the albatross, "a hellish thing." For the mariner accountability is always necessary but never sufficient to absolve the guilt.[3]

A rather different poetic interpretation comes from Paul Laurence Dunbar, a son of people freed from slavery in Kentucky in the second half of the 19th century. Writing in the voice of a slave on a plantation, he couches his poem "Accountability" (Dunbar, 1913) in a subtly numeric way:

> When you come to think about it, how it's all planned out it's splendid.
> Nuthin's done er evah happens, 'dout hit's somefin' dat's intended;
> Don't keer whut you does, you has to, an' hit sholy beats de dickens,--
> Viney, go put on de kittle, I got one o' mastah's chickens.

Here too all is fated, and yet fate is there to be tempted. If the master cannot or chooses not to keep his own count of his chickens, then whose duty is it? The slave has the ability to count, but who's counting? The slave knows, or hopes, he will not be "held to account," in a context where "holding" is certain to mean something rather more aggressive than a demand to tell the truth, and not just a story. The measure of accountability here, as in the "agency problem" in corporate governance (Fama, 1980), is what you can get away with, which, for the slave at least, is probably much less than you deserve.

A similar point is made in a rather different context by the sociologists and strategy scholars Hannan and Freeman, who – like the slave and the mariner – saw much action as deeply constrained by external forces. Accountability for organizations, they write,

> does not necessarily mean that [they] must tell the truth to their members and
> to the public about how resources were used or how some debacle came about.
> What matters is that organizations can make internally consistent arguments
> that appropriate rules and procedures existed to reproduce rational allocations
> of resources and appropriate organizational actions (Hannan & Freeman, 1984,
> p. 153).

A cynical reading of this view would be that accountability does not involve obligations to others, or even the Kantian obligation not to lie, just the ability to provide an account that can

make sense, and perhaps only as a post-hoc rationalization. Such an approach can lead to what Allen Dulles, Director of Central Intelligence under President Eisenhower in the 1950s, called "plausible deniability" (and another …*ability*!).

There is a more nuanced reading of Hannan and Freeman, however: that the internally consistent explanation requires not the "truth," a disputed term, but instead identifying what Dewey (1938, 1941) called "warranted assertibility." If so, Hannan and Freeman might be suggesting that whether external actors are to apportion blame or not, organizations should make sure that they can satisfy themselves of the logic (or otherwise) of their actions, based on the available evidence (Cf. Toulmin, 2003, on warrants). Accountability, as an internal activity, would then require consistent arguments, and thus demand serious reasoning.

These are, perhaps, not what we normally understand when shareholders or non-governmental organizations demand greater accountability from corporate boards of directors. Here the notion takes on an active interpretation – and one bound in social relations, not in the will or skill of any specific actor. Indeed, if the *ability* rests with anyone, it is with those who demand that corporations owe them an account: Shareholders, like the slaveholder "mastah" in Dunbar's poem, should be able to "hold boards to account," demanding explanations at the annual meeting. Viewed in this light, corporate governance is as much a debate over property rights and power (Bebchuk, 2005) as it is over ethics (Hendry, 2004).

Yet when we "hold" someone "accountable," a strong mental image comes to mind: a person we have grasped by the elbows, face-to-face, shaking him, or at the business end of a whip, facing our demand that he give us an account. That person is, therefore, detained, restrained, arrested, not at rest. But "to be accountable" tells a different story. The expression is in passive voice, so the actor is absent, and so too the notion of agency. Perhaps "being accountable" involves self-restraint, stopping oneself from doing something. But that takes us away from the notion of "being accountable for one's actions" – there is no action.

In his *Theory of Moral Sentiments*, Adam Smith wrote:

> Man is an accountable being. But 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 (Smith, 1759/1984, p. 111).

Accountability here is an obligation and perhaps an impulse (the two meanings of "must"), at once hierarchical and collegial.

For Sillince and Mueller (2007, p. 158), however, accountability is the "potential to be blamed for not doing the task properly" while *duty* is the "subjective sense of commitment to do the task." Accountability together with having the *capability* of action creates *responsibility*. Accountability is thus a potentiality, and not a particularly positive one.

Accountability has roots in law as well. In challenging the equation of responsibility and liability put forth by Bradley (1876/1988), Haines wrote that this need for explanation

> is one aspect of "accountability," [and] differs from responsibility-as-liability. To speak of accountability, then, as if it were the same as responsibility is to obscure first this important difference: explanation is one meaning of accountability, but explanation, unlike responsibility, is primarily concerned with acts and events; but responsibility is interested first of all in persons (Haines, 1955, pp. 142-143).

In other words, tying explanations to acts and events makes accountability phenomenological and so either context-specific or mutable, where judgment is suspended but may still come, once the more absolute understanding of "responsibility" is determined. If responsibility is a state of mind, located "in persons" as Haines suggests, then perhaps accountability rests in relationships.

André (2010, p. 273) defines accountability as "the process of judging an organizational action or result against a standard and then acting on that judgment," that is, an evaluation, the conclusion of an external monitoring activity. André goes on to suggest that the failure of the government-sponsored but non-governmental organizations she studies to fulfil that process means they are "unresponsive," creating a link between her understanding of the term with Duncan's notion of responsibility. "Accountability is multidimensional, including upward accountability to government and the public, downward accountability to the clientele, and lateral accountability to peers and other reference groups" (André, 2010, p. 274).

Painter-Morland (2006, 2007) sees a similar need for the concept of accountability of both individuals and corporations to be seen in multiple directions, because it involves relational responsiveness (and that word again!) to many counterparties in an increasingly interconnected, networked society. She sees accountability primarily not as accountability *for* a collection of assets but as accountability *to* other people and organizations, involving a "tacit sense of moral propriety that develops over time among colleagues and associates" (Painter-Morland, 2007, p. 532).

Keay and Loughrey (2015) suggest that one issue in understanding accountability is that usage conflates two distinct concepts: a normative command on an actor and a process

involving several stages and questions: in essence, who/to whom, where, when and how. But how distinct are the two in practice? Giddens (1979) sees "systems" as embracing both mechanisms and the choices of actors, that is social structures and agency. Drawing on this view, Roberts and Scapens (1985, p. 448) argue that systems of accountability "embody a moral order: a complex system of reciprocal rights and obligations."[4]

The relationship between the state and its citizens is one where accountability arises through a combination of transparency and choice. In the first phase, governmental entities become accountable through publication of an account of activities they have undertaken, their costs and what benefits have arisen. The second phase, choice, comes at the ballot box, when politicians are held to account. The demand for greater accountability lies behind efforts to expose governmental action and the use of public funds to what the great American jurist Louis Brandeis called the "sunlight" of transparency "the best of disinfectants" (Brandeis, 1913-14).

In the UK, it came in the early 2000s in the form of reporting against targets, prompting the University of Cambridge philosopher Baroness O'Neill to worry about how "the quest for greater accountability has penetrated all our lives…. For those of us in the public sector the new accountability takes the form of detailed control" (O'Neill, 2002). This understanding of accountability can radically constrain agency and choice for the person held accountable: "The new accountability culture aims at ever more perfect administrative control of institutional and professional life." Such accountability, measured against external standards and with systems of compliance, has also been proffered as an alternative to trust in developed societies. The loss of trust in corporations is evident is evident in policy papers and academic studies following the governance shocks of early 2000s (Breeden, 2003; DiPiazza & Eccles, 2002; Roberts, 2001b) and again during the global financial crisis (Goergen, 2013; Populus, 2011; UK Government, 2014).

O'Neill argues, in contrast, that such concern about trust and accountability are based on a narrow view of each concept. She argues that those who seek a "substitute for trust" that "requires more formal accountability for performance" often view trust

> as a matter of attitude and affect … an infant's blind trust in its mother…. A better account of trust that sees it as an intelligent response to evidence of trustworthiness is needed not only in public and professional, but in financial and more broadly in commercial life (O'Neill, 2014, p. 173).

That better account of trust is that we grant it not blindly but instead after consideration of truth claims and commitments to action: We trust if the trusted person is worthy of trust.

Making that assessment requires a different sort of accountability, interpersonal and assessed against the complexities of context, what she terms "intelligent accountability." That requires "more attention to good governance and fewer fantasies about total control" (O'Neill, 2002). And it can overcome the perverse effects of "compliance to widespread reliance on formalised structures of accountability and corresponding duties" (O'Neill, 2014, p. 173).

Much of O'Neill's discussion concerns governance in the public sector and the professions (Cf. Vriens, Vosselman, & Groß, 2018). She sees these fields as increasingly constrained by a model of accountability through targets and performance measurement that comes from the commercial world, and which became common in other sectors under the influence of the doctrine called New Public Management (Hood, 1995; Parker, Jacobs, & Schmitz, 2019).

Something similar finds voice in corporate affairs. The weak choice available to shareholders in the election of directors is enabled (as much as it can be) by disclosure. Initially that meant the information presented to the annual shareholders meeting. But as the pace of business has accelerated, regulators have imposed faster reporting cycles, and around the world shareholders have sought and authorities now demand continuous disclosure of all events likely to be material to the business. This provides all shareholders, current and prospective, equal and fair access to the information.

Roberts (2009) sees parallels between this and O'Neill's concerns about setting "perfect control" as the objective of accountability. He recalls how the governor of the Bank of England in 2007 felt he was prevented by European disclosure law from orchestrating a rescue of the bank Northern Rock. His non-decision unleashed a run on the bank that undermined the country's financial system – the exact opposite of what central banks are meant to do. Sensible, "intelligent" accountability in O'Neill's sense would have involved working behind closed doors, with the curtains drawn. That is a stance far removed from the "sunlight" Brandeis advocated, one that required asking sunlight to wait until the problem was solved, or failure accepted. Roberts (2009, p. 958) says that "if we rely only on transparency as a form of accountability then these positive effects are often countered by serious distortions to communication which, paradoxically, serve to weaken the effectiveness of accountability." The implication: "intelligent accountability" sometimes means *not* being held accountable, *not* being forced to disclose. Accountability here is still not a defined state of being, but rather a relationship of trust between those accountable. Accountability here involves not *giving* an account, or even *having to* give one, but instead having the ability to do so.

O'Neill's intelligent accountability rests on a relationship of trust. In the context of corporate governance, Roberts (2001b, p. 1549) sees trust, and distrust, as "an outcome of

ongoing processes and practices of accountability in and around the corporation." His understanding is instructive: Accountability operates in two dimensions. Vertically, it follows a hierarchy of authority, in corporate governance from management to boards and from boards to shareholders. This type of accountability he calls *individualizing* because it divides the source of the accountability to the individual, making individuals reflect upon their responsibility for the actions undertaken and isolating them from a larger collective. He sees this tendency as narcissistic (Roberts, 2001a), looking at one's own reflection, which leads to a pattern of self-interest rather than collective responsibility. By contrast, Roberts proposes a horizontal form of accountability,[5] which he terms *socializing* in that it draws individuals into a society of mutual interest through openness and responsibility to the others, but see both as necessary. Yates, Gebreiter, and Lowe (2019) see value in that approach, but also note that in some circumstances – theirs involves close-knit service organizations with a club-like character – the individualizing version "struggles to be effective" at controlling groups, that is, boards as collectives (2019, p. 184).

Hendry (2004) draws parallels between Roberts' view of accountability and his own concept of a bimoral world, where we face a constant tension between traditional, hierarchical morality, taking direction from a higher authority, and what he terms market morality, in which the determination of the right course of action involves negotiating between the various parties through a setting of mutual respect and trust engendered by the virtue of responsibility. Roberts' view is somewhat different. He equates hierarchical, individualizing accountability with markets, while the socializing view arises from frequent, face-to-face interactions that engender trust without the need for constant explanations.

Through these different accounts, accountability remains, therefore, an elusive concept. It is at once a capability of people and yet detached from them, associated with acts and events, or even a generalized latency. Where it differs with at least some senses of responsibility is in this: Accountability is a relationship, a social action or its potential, sometimes exercised in absence of formal structures and processes.

Shape in the Confusion

What we have seen through these interpretations are notions of accountability and responsibility with sometimes overlapping and yet divergent understandings. Taking an analytic approach to this impressionistic morass, one might be tempted to create categories, listing deontological understandings of duties and *a priori* claims in each and separating them

utilitarian calculations of consequences. One might further divide them between modern and postmodern understandings, historically contingent and transcendental notions, between self-focused descriptions of individual character and relational ones, where the meaning derives solely in a social or perhaps moral contract with others. When self-oriented, the terms are at once self-directed and directed-at-self; the self is simultaneously subject and object, actor and the one acted upon. Separating these understandings in this way runs the risk of dismantling the source of the meanings these expressions have achieved – achieved through their ambiguity, through the many faces they project. These competing, conflicting and complementary meanings confront us when we try to act. The ambiguity makes the decision a messy one, as though the paths through a decision-tree intersect.

Facets and Ambiguity

The empty vessels of accountability and responsibility have been filled in many ways to suit the purposes of their users. The "chameleon-like" accountability went beyond even the five forms and two discourses of accountability that Sinclair (1995) observed. They can be actions, personal characteristics, potentialities or even negative capabilities. They can have positive connotations or imply negative consequences. They can invite us to look forward and backward in time, inward, upward, or outward. They are interchangeable and distinct, related, and relational. Moreover, they are central to our (lack of) understanding about the nature of organizations and society. They are, importantly, terms that sensible people simply have to embrace, despite the many facets they show or the ambiguities they entail.

Running through these accounts is a thread we would do well to follow. From Adam Smith's accountability to God and peers, to Paul Lawrence Dunbar's evasion of accountability (to the slaveholder) so as to fulfill responsibility (to family), through to John Dewey's "warranted assertibility" and Onora O'Neill's "intelligent" accountability, is the idea that interpersonal governance matters. It matters, however, not necessarily as a substitute for hierarchy and structure, and that it helps to have individual's commitment to engage in thoughtfully ethical conduct, that is, to feel responsible for one's actions and to be responsive to others.

Perhaps these vessels were not quite empty at the beginning. Let's consider two lines of thought. Abilities *per se* may have no specific valance, good or bad, beneficial or counter-productive. Following the argument of Ryle (1949/2009), however, abilities can be dispositional; having an ability gives one the capacity to act in a particular way. One knows

how to do a thing, which inclines one to do that, rather than something different and opposite, though one still might do nothing at all. In the cases of these two "abilities," the action –when it comes – is informed by what Ryle calls "knowledge-how," however one might then act.

Anyone reading into these two subjects will encounter ambiguities and uncertainties, imprecisions and contradictions, as this paper has illustrated in its meanderings through different source-types in different eras and different knowledge domains. Along such a tortuous route, we may not be able to detect what Ryle called "knowledge-that" about either term. One might not be able to articulate, define, analyze, or measure with precision. But one might well have become acquainted – and the never-quite-empty vessels now imbued – with a sufficient variety of meanings that one acquires some "knowledge-how," which allows us to act. With it we acquire a disposition to act in a certain way. But with so little agreement about what rule-like lessons we can draw from the discourses of responsibility and accountability, there must be questions about how firmly directed any action might be.

Conclusions: Being Responsible, Accountable

These ambiguities and uncertainties, imprecisions and contradictions, might then not paralyze decisions, which lets us return to a theme I left suspended earlier. The Romantic poet John Keats expressed something similar in warning against his fellow poet Coleridge's obsessions with trying to dissect every doubt or fear and seek explanations for each. In a letter to his brothers in 1817, Keats wrote of a quality "which Shakespeare posessed [sic] so enormously – I mean *Negative Capability*, that is when man is capable of being in uncertainties, Mysteries, doubts, without any irritable reaching after fact & reason" (Keats, 1959, p. 261). The phrase "negative capability" was used only this once in his writings, but it has become a feature of much literary theory because it invokes the ambiguity often seen as central to poetry.[6] Hebron (2014) explains that this expression is not pejorative: "Essential to literary achievement, Keats argues, is a certain passivity, a willingness to let what is mysterious or doubtful remain just that."

The overlapping and conflicting views of accountability and responsibility may well be what give the terms their resonance and richness. In practice, they demand that we set aside the ancient debate about whether the meaning of morality lies in embracing utility, duty or character. They act to combine all three. They mean *something*, however, in whatever context they appear. Indeed, in the debate over what is the right thing to do, the context is perhaps more important than the text. Responsibility and accountability bring their context with them,

a rich if imprecise mixture of meaning. Insofar as they are *abilities* – and not actions or relationships – they represent our ability to hold their accumulated, competing, conflicting and confusing meanings in suspension and just be – accountable and responsible. In their other senses, they provide the context for decision but not the maxim, good and bad, self- and other-focused, historically located and eternal, useful and a duty, both open and transparent and behind closed doors. These varieties of meanings, and the resulting ambiguity and confusion in the use of either term, reminds us of what Gerald Dworkin (1988, p. 6) said about autonomy: "About the only features held constant from one author to another" are that the word is "a feature of persons and that it is a desirable quality to have."[7]

Having multiple, overlapping facets with ambiguous meanings, these concepts carry a prescriptive power that is as limited as their urgency is great. So, what are we to do with them? We might continue to seek firmer definitions, measure the dimensions of each facet, and clarify constructs that might usefully arise from each concept. We might then determine something predictive, something that might have value on a social level, or in the case of corporate affairs in the construction of an investment portfolio. Such efforts might well, therefore, bear fruit at a macro level.

In terms of individual decisions – those arising through the work of individuals or groups, including boards of directors – such efforts seem less likely to be fruitful. The principle of "reversion to the mean," so useful across populations, has much less applicability (another *ability*?) on a micro scale of a work group or board. Here, on the level of practice and the pragmatism that often applies in business decisions, the ambiguities of these concepts points to a different use: decisions based on what William James (1907/1955) posited: what seems to work best, bearing in mind that the decisions are historically situated and that the information available is to a greater or lesser extent incomplete.

This complicates the task of creating prescriptions for responsibility and accountability in law, regulation, or other mechanisms that apply widely. It also complicates the responses the corporations and their directors make to such demands. James would recommend seeing the truth of such claims in the outcomes of the decisions made, and subject to revision as we come to know more. That is a sentiment with which the later Wittgenstein (1958) might concur. This points to a need to seek local approaches to fill that gap, and then keeping a close eye on developments to correct the course of action as we learn more about the circumstances of the actions to be taken. In such circumstances, these concepts – responsibility and accountability – ask us to be and do at the same time, alone and together.

[1] Like other words in this discussion, the term "empty vessels" has moral and religious roots, this one biblical, in the Second Book of Kings, Chapter 4.

[2] "At the reflecting pool," unpublished poem; © Donald Nordberg.

[3] In German, "guilt" and "debt" are a single word: *Schuld*. One common debt instrument is called a *Schuldschein*", signifying a debt/guilt. Coleridge translated Goethe's *Faust* into English, a work that contrasts *Schuld*, that is, both debt and guilt, with *Unschuld*, innocence.

[4] For Roberts and Scapens (1985, p. 448), accounting practice institutionalizes accountability, including "the rights of some people to hold others to account for their actions." Accounting thus has a normative role; it communicates a set of values and expected behavior.

[5] This view has parallels in political theory. O'Donnell (1998, p. 118) describes horizontal accountability as "not the product of isolated agencies, but of networks of agencies […] committed to upholding the rule of law."

[6] The literary theorist William Empson, in his *Seven Types of Ambiguity*, wrote: "Keats often used ambiguities of this type to convey a dissolution of normal experience into intensity of sensation" (1947, p. 214).

[7] O'Neill (2000, p. 30) questioned whether there was general agreement that autonomy was desirable; so too with accountability.

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