THE POSSIBILITIES OF ACCOUNTABILITY

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Abstract
The concern of this paper is to extend the critique of accounting through an exploration of the more inclusive concept of accountability. The paper begins by stating the positive effects upon the individual of being held accountable, and then goes on to explore how different forms of accountability produce different senses of our self and our relationship to others. It is argued that hierarchical forms of accountability, in which accounting currently plays a central role, serve to produce and reproduce an individualized sense of self; a sense of the self as essentially solitary and singular, nervously preoccupied with how one is seen. These effects are contrasted with what are described as socializing forms of accountability which flourish in the informal spaces of organizations, and which confirm self in a way that emphasizes the interdependence of self and others. The tensions and interdependencies between these two forms of accountability are then explored. It is argued that contemporary organizational accountability is constructed around an untenable and destructive split of ethical and strategic concerns to the detriment of both. The search for the possibilities of accountability should be oriented to the reconciliation of this divide.

The enduring self-image of accounting is that it is a neutral set of techniques which passively and objectively record and represent the results of organizational activity. This view is also at the centre of accounting's projected public image; it is a view which serves to legitimate not only the accountant as an impartial professional, but also the role of accounting information as the neutral arbiter of organizational truth.

An obvious route for the critique of accounting to take is to compare this self-image with the actual practice of accounting and the consequences that flow from it. In previous papers (Roberts & Scapens, 1985; Roberts, 1990) an attempt has been made to do this by exploring the use of accounting information in the production and reproduction of systems of accountability in organizations. Here accounting appears not as a mirror of organizational reality but as a set of practices which helps create and shape organizational reality. At the very least such an analysis offers a variety of alternative images of accounting to set against the profession's own preferred self image and complicate its own sense of truth. As a vehicle for hierarchical forms of accountability, accounting information appears as just one means of negotiating and defining the significance of events, as a method for expressing and enforcing expectations, and as a resource in the enactment of particular power relations.

The analysis of the use of accounting in systems of accountability also offers alternative ways to conceive of the transformation of accounting. Whilst caught within its own image of itself as objective mirror, accounting can think only to improve the quality of the mirror image — to polish and clarify its techniques. But if accounting is seen as a set of organizational practices, then one can look to transforming accounting by transforming the way it is used. Such is the concern of this paper in exploring the possibilities of accountability within organizations. As Hydebrand (1977) argues, critique can and perhaps should have both a positive and negative moment. This paper begins by looking at the
positive aspects of accountability, by exploring the relationship of accountability to the constitution of the self. It is argued that to be held accountable for one's actions serves to sharpen one's sense of self and one's actions. The practice of accountability focuses attention within the flow of experiencing; it acknowledges and confirms self, and the fact that one's actions make a difference. Conversely in the absence of being held accountable there is the possibility of a weakening and blurring of one's sense of self and situation. Having acknowledged this generally positive effect the paper then goes on to explore the particular effects of different forms of accountability.

The second section of the paper explores the production of what are described as the individualizing effects of hierarchical forms of accountability, and the role that accounting information plays in the production of these effects. It is argued that hierarchical forms of accountability, whilst grounded in social practices, confirm self in a way that emphasizes its solitary and isolated character. By way of a contrast the third section of the paper seeks to explore what are described as socializing forms of accountability. It is argued that within the routines of organizational life there are alternative forms of accountability which confirm self but in a way which acknowledges the interdependence of self and other.

The third section of the paper explores the tensions and interdependencies between these two forms of accountability. It is argued that individuals often feel themselves torn between the competing demands of the formal and informal. These tensions however mask various interdependencies between the two realms. Socializing forms of accountability not only minimally humanize the experience of work but also do much to secure the routine interdependence of action within organizations. In this respect the formal depends upon the informal, even whilst denying this dependence. Conversely, hierarchical forms of accountability offer some protection both to collective action and the individual from abuses and divisions within the informal. Finally it is argued that the apparently impersonal order of hierarchy, often masks a deep and largely unconscious attachment to the order it creates, in which conformity is traded for a comforting and childlike dependence, to the cost of individual autonomy and responsibility.

The final section of the paper addresses the possibilities of accountability. Whilst hierarchical forms of accountability, can be legitimately criticized for their exclusion of ethical concerns from the pursuit of strategic objectives, in the light of the preceding analysis it is argued that there is little hope that the communicative and moral potentials of the informal organization will be able to supplant the overarching instrumentalism reproduced through the hierarchy. However, the individualizing effects of hierarchical forms of accountability are currently under attack from within instrumental reason itself. In particular the new technologies of leadership are seen as an attempt to redress the damaging impact of a highly individualized workforce on the effectiveness of the collective actor.

By way of a conclusion it is argued that accountability is a social practice that seeks to reflect symbolically upon the practical interdependence of action; an interdependence that always has both moral and strategic dimensions. Current forms of organizational accountability embody a split that falsely seeks to separate these dimensions, but only to the detriment of both ethical and strategic concerns. The search for the possibilities of accountability should be concerned with the reconciliation of this destructive and untenable divide.

SELF, VISIBILITY AND ACCOUNTABILITY

There is an intimate and interior relationship between accountability and the constitution of the "self" in which visibility plays a central role. This relationship is perhaps most obvious in the emergence of self-consciousness in childhood. Merleau-Ponty gives the following account of the significance of the visual image for the child.

For the child understanding the specular image consists in recognising as his own his visual appearance in the mir-
ror. Until the moment when the specular image arises, the child’s body is a strongly felt but confused reality. To recognise his image in the mirror is for him to learn that there can be a viewpoint taken on him. Hitherto he has never seen himself, or he has only caught a glimpse of himself in looking at the parts of his body he can see. By means of the image in the mirror he becomes capable of being a spectator of himself. Through the acquisition of the specular image the child notices that he is visible for himself and for others (Merleau-Ponty, 1964, p. 136).

Here we have an account of the emergence of “self” consciousness where the objective and subjective as it were call each other out in the moment of recognition of the identity of the looker and his mirror image. Analogously, one can suggest that accountability introduces a clarifying focus into the lived reality of everyday life — an external view which simultaneously reflects, addresses, and confirms self. This analogy becomes more concrete in Mead’s account of the constitution of the “self”. The same importance is given to visibility and the mirror, but here it is the attitudes of significant others that are the basis of the constitution of the self. He talks of two stages in the process of the emergence of self.

At the first of these stages, the individual’s self is constituted simply by an organisation of the particular attitudes of others towards himself and towards one another in the specific social acts in which he participates with them. But at the second stage in the full development of the individual’s self, that self is constituted not only by an organisation of these particular individual attitudes, but also by an organisation of the social attitudes of the generalised other, or the group as a whole to which he belongs (Mead, 1934, p. 158).

For Mead the child discovers himself first as a “me”, as an object for others, and only then as “I” — as active subject. Significant others, like a series of mirrors offer the child images of himself in the attitudes they adopt towards him. These the child takes over, and his sense of self as subject emerges in the space implied by these attitudes. Again the emergence of the duality of self as subject/object takes place in a field of visibility. The distinction between self and other(s) emerges out of a process of seeing and being seen. In “taking over” the attitudes of others towards himself the child discovers not only him self but is introduced to the beliefs, values, rules and injunctions that structure social life. Our awareness of self develops simultaneously with our awareness of the world and our relation to others.

Mead’s account of the constitution of the self suggests that our symbolic sense of self is irretrievably social. However, with the notion of the “generalized other” and the process of “taking over” the attitudes of other, his account is also suggestive of how we can lose sight of the social origins of the “self”, so that the constitution of self creates the conditions for a sort of alienation both from and by others. These possibilities are described by Merleau-Ponty in the following way.

Narcissus was the mythical being who after looking at his image in the water was drawn as if by vertigo to rejoin his image in the water. At the same time that the image of oneself makes possible the knowledge of oneself it makes possible a sort of alienation. I am no longer what I felt myself immediately to be. I am that image of myself that is offered by the mirror. To use Dr Lacan’s term, I am captured, caught up by my spatial image. Thereupon I leave the reality of my lived “me” in order to refer constantly to the ideal fictitious or imaginary me, of which the specular image is the first outline (Merleau-Ponty, 1964, p. 136).

The process of “taking over” the attitudes of others or being captured by the reflection of self that the mirror or others offer suggests the possibility of a kind of alienation both from self and from others. The body as a medium of relation to others in the world appears in the mirror as that which encloses and separates me off from the world. The clear recognition of self that the image calls forth, offers the danger of a total identification with this image — an illusory belief in the closure and independence of the self. On the one hand there is the possibility of an egocentric absorption with this self-image that loses sight of and denies the irretrievably relational character of selfhood. On the other hand, there is the possibility of being captured and transfixed by the image of self that others offer, so that their attitudes and expectations wholly define the possibilities of self.

The “self” is of course not achieved once and
for all in childhood but instead is routinely reproduced throughout our lives (Goffman, 1971; Laing, 1961; Berger & Luckman, 1967) and in this reproduction accountability plays a central role. Hence our sense of self is not independent or exterior to the practices of accountability. Accountability represents the attitudes of others towards us, and in this way both addresses and immediately confirms us. To be held accountable hence sharpens and clarifies our sense of self, and provides focus within the stream of experiencing. Accountability does not, however, depend upon the perpetual presence of others for we can take over the attitudes of others towards us, so that accountability also becomes a process internal to the "self" in the surveillance of the "me" by "I". Finally the practice of accountability has open possibilities in terms of the sense of self and our relation to others that it reflects and enacts. What follows will suggest that different forms of accountability produce very different senses of self and our relation to others. Albeit as a social practice accountability can reflect and enact a sense of self as solitary and singular with no necessary connection to others. This possibility will be explored in the following section on the individualizing effects of hierarchical accountability. The individual is no doubt the fictitious atom of an ideological representation of society, but he is also a reality fabricated by the specific technology of power that I have called discipline (Foucault, 1979, p. 194).

An earlier paper (Roberts & Scapens, 1990) drew upon Foucault's account of disciplinary power to develop an empirical account of the effects of accounting controls. Here the focus will be on the way that accounting contributes to making a reality of the fiction of the individual. The forms of disciplinary power are pervasive and various and are in no way limited to accounting and the world of work. Notably the experience of education typically socializes us into the taken for granted mentality of discipline.

In the realm of work, it is perhaps in our experience of the labour market that discipline first begins to make its effects felt. Despite the legal framing of the employment contract as a free exchange between equals, choice in most labour markets is skewed firmly in favour of the employer. For the representative of the employing organization, potential employees are seen serially as "applicants", and are judged and ranked in terms of some idealized image of what is required. The importance of the task will typically shape the range and depth of the examination of potential employees. For those subject to the process, the asymmetry of power in the relationship is typically judged to preclude the active negotiation of what is required, so that the force of action is channelled back on the individual. Action is focused in the attempt to read the set of ideal personal and professional qualities that are required, and then addressing and presenting oneself in the light of these expectations. In doing so one encounters others as potential competitors from whom one must distinguish oneself to be selected.

For those who inevitably fail in this competition there is the problem of suffering or rationalizing away the image of self as failure that is offered by the experience. Success superficially carries with it the symbolism of recognition and acceptance. Paradoxically however, the desire for recognition carries one further and further onto the ground of others' expectations. One is accepted not for one's uniqueness but for approximating most closely to the employer's idealized image of what is required. Acceptance gives one a location in a hierarchy which itself can be read as a reflection of one's relative value and worth. Moreover, acceptance is transitory and conditional upon performance; acceptance and recognition are not achieved once and for all but are constantly at stake in the rituals of hierarchical accountability.
It is in these rituals that accounting information currently plays such a central role.

The previous section sought to describe the emergence of the self out of the interplay of the dialectic of seeing and being seen. For Foucault, disciplinary power arises from mechanisms which disrupt this dialectic.

Disciplinary power is exercised through its invisibility; at the same time it imposes on those it subjects a compulsory visibility. In discipline, it is the subjects who have to be seen. Their visibility assures the hold of the power that is exercised over them. It is the fact of being constantly seen that maintains the disciplined individual in his subjection (Foucault, 1979, p. 187).

The power of accounting information in organizations arises from the way it has been institutionalized as the most important, authoritative and telling means whereby activity is made visible. Before describing the immediate effects of this visibility we will consider the various ways in which the source of accounting's power is rendered invisible. Part of this invisibility lies in accounting's capacity to present information as if it were objective fact; the detail can be contested but not its basic capacity to reflect the truth. Like the scientific method it imitates, the knowledge that accounting produces is presented as somehow independent of the interests of those who produce and use it. Although its significance pervades and shapes our concrete face-to-face relations with others it is used by concrete others in the name of some dimly understood imperative, or some distant group — senior managers, the market — who are never present to be addressed or identified. Hence accounting manages to impose its way of seeing, without being able to be seen. Its presence is pervasive but its origins and locus ambiguous. What then is the effect of the visibility accounting imposes?

In general terms accounting is effective through offering us a seemingly unavoidable, incontrovertible image of ourselves and our activity. In this respect perhaps the most unnerving aspect of accounting information is that individuals scarcely appear in it at all. Hence within accounts the self appears only tangentially in figures such as added value per employee, or peculiar accumulations of selves as elements of cost. Accounting's central values are those of profit and rate of return on capital to which both producers and the activity of production are merely instrumental. But if we can find little or no easily recognizable trace of ourselves in the mirror of accounting information, this information is then used in the rituals of routine accountability to shape our sense of self and our relation to others.

Foucault talks of discipline's effects in terms of the way it "compares, differentiates, hierarchizes, homogenizes, excludes". All these effects can be seen as the product of routine accountability. In the context of this paper only a few suggestive illustrations of these effects will be offered.

Exclusion is perhaps by definition an unusual element of routine accountability. Its real power, however, is not so much around the individual who is excluded — for here power dissolves itself in its very use — but in its impact on those who witness the exclusion. For them, it is an example of what might happen. It traces out a possible future and thereby reinforces the weight of the standards by which they are judged. It reminds them of the conditional nature of their membership. It reminds them that their security depends upon their utility.

The fear of exclusion somehow leads to a sort of self-absorption; it forces one back repeatedly to a concern with one's own singular survival which depends upon meeting the standards that are set and advertised through routine accountability. To secure self one must see oneself and what one does in the terms in which one is judged. In Foucault's words:

He who is subjected to a field of visibility, and who knows it, assumes responsibility for the constraints of power. he makes them play upon himself. He inscribes in himself the power relation in which he simultaneously plays both roles (Foucault, 1979, pp. 202-203).

Here is the moment, the mental stance, in which accountability can be seen to individualize; an absorption with self, with how one will be seen, which leads constantly to attempts to stand as if outside oneself in order to anticipate the
expectations of others. In adopting this stance, the standards and values of accounting are internalized. In adopting this stance the self is discovered as solitary and singular.

One's absorption with objective appearance can be purely defensive or can be taken on more positively as a series of projects for the enhancement of self. Thus alongside the spectre of exclusion that accountability raises, lie the positive possibilities of the immediate gratification of praise, and the lure of future career opportunity. The individualized self can aspire to an ever more complete autonomy, and each level of the hierarchy apparently offers a move towards this; position in the hierarchy serving as an objective confirmation of relative value and worth. In practice of course one is drawn thereby further and further into conformity with the standards of utility upon which "success" depends.

Once in a management position one's security depends crucially on being able to secure others' conformity, and hence one is led increasingly to view not only self but also others in the light of the instrumental concerns that accountability advertises.

Foucault describes the impersonal intention embodied in discipline in the following way. It [discipline] must also master all the forces that are formed from the very constitution of an organised multiplicity: it must neutralise the effects of counter power that spring from them and which form a resistance to the power that wishes to dominate it; agitations, revolts, spontaneous organisations, coalitions — anything that may establish horizontal conjunctions. Hence the fact that the disciplines use procedures of partitioning and verticality, that they introduce between the different elements at the same level, as solid separations as possible, that they define compact hierarchical networks, in short that they oppose to the intrinsic adverse force of multiplicity the technique of the continuous, individualising pyramid. They must also increase the particular utility of each element of the multiplicity (Foucault, 1979, pp. 29–220).

The above has sought to suggest that the key to this individualizing is a sort of anxious self-absorption that is created and maintained around hierarchical accountability.

The rituals of routine accountability impose the instrumental interests in production and producers that are embodied in accounting, so that through the distorting mirror of accounting, others discover you, and you discover yourself and others as mere objects of use. To maintain this usefulness requires a constant vigilance over one's self and a restless and endless comparison and differentiation of self from others.

Foucault in the above quote suggests that these individualizing effects are the very means whereby disciplinary power is effective. In the name of some distant external power, we come to practice power upon ourselves and each other. Yet the quote also recognizes "the adverse force of multiplicity" which suggests at least the latent possibility of a different experience of self and our relation to others.

SOCIALIZING FORMS OF ACCOUNTABILITY

In order to explain the nature of socializing forms of accountability and distinguish these from individualizing forms, we will make use of Habermas' distinction between "work" and "interaction". Habermas defines "work" in the following way:

by work of purposive rational action I understand either instrumental action or rational choice or their conjunction. Instrumental action is governed by technical rules based on empirical knowledge (Habermas, 1971, pp. 91–92).

By "interaction" he means:

communicative action, symbolic interaction. It is governed by binding consensual norms which define reciprocal expectations about behaviour, and which must be understood and recognised by at least two acting subjects (Habermas, 1971, p. 92).

In more recent work this distinction has been recast into a distinction between "action-oriented to success" and "action-oriented to achieving understanding". Although Habermas uses these distinctions to explore the contemporary relationship between "subsystems of rational purposive action" and the encompassing "institutional framework", here the distinction will be used to
explore the coexistence of “work” and “interaction” at work.

It can be suggested that accounting and the systems of accountability that are mobilized around accounting information embody and reproduce the mentality which Habermas defines as “work”. The preceding section argued that accounting reflects an instrumental orientation both to producers and production, and the “compulsory visibility” that it imposes, and the “factual” knowledge that it creates tends to reproduce in those subject to it a similarly instrumental orientation not only to one’s own and others actions, but more completely to one’s self and other selves.

A number of conditions maintain this system of “work”. Although the use of accounting information could be said to be oriented to understanding, the understanding that accounting prescribes is typically an imposed understanding. One can argue with its accuracy but not its methods of production or its categories of relevance. This is partly because accounting information is usually produced at a distance from the contexts which it purports to mirror and partly because this distance is itself a hierarchical distance. Thus accounting information is produced and used within a system of dominance.

Elsewhere (Roberts & Scapens, 1985) it was argued that the primary merit of accounting information is its capacity to secure accountability across physical distance. Here it both reflects and in part resolves the problems of trust and divergent interests that distance and hierarchy create (Fox, 1974; Luhman, 1979). But this distrust and dominance are then reintroduced into face-to-face contexts where accountability is typically asymmetrical; the subordinate accounts for himself to the superior rather than reciprocally. The result is a style of communication which is potentially full of distortion and inhibition both within and between particular face-to-face contexts. Accounting imposes a definition of the situation and action; the subordinate must explain his or her action in terms of this imposed understanding; individuals’ own understandings are in principle irrelevant to this process. The negative sanction of exclusion, and the positive sanctions of financial reward and future career opportunities reinforce individual instrumentality whilst securing conformity. The result is at best an instrumental legitimation of the values embodied in accounting, in which success at controlling self and, for managers, others is constantly elevated above a concern for the quality or adequacy of reciprocal understanding.

These conditions which underlie the proliferation of “work”, for Habermas stand in marked contrast to those which underlie “interaction”. These Habermas has elaborated in his concept of “universal pragmatics” through which he seeks to explore both the desirability and practicality of a rational pragmatics grounded in non-distorted communication. What follows will merely suggest that alongside and around the instrumental individualism that hierarchical accountability produces, there are a variety of other possible experiences of accountability alive and flourishing, and that if one explores the conditions which encourage and allow these alternative forms then they tend towards those which Habermas delineates as the basis for a rationally grounded consensus.

As a researcher within organizations one can interview people as functionaries, and not surprisingly receive accounts of their experience which merely reflect their functional roles. Alternatively one can talk to others as people who are employed as functionaries, and this tends to produce much more reflexive, and critical accounts of individuals’ experience at work. In other words, a shift of attention uncovers an active process of understanding not wholly confined by the logic of instrumental rationality encouraged by hierarchical accountability. Individuals are rediscovered as having at least a partial penetration and reflexive understanding of the “real” conditions of their own and others’ work, and a capacity to conceive of and recognize others and their interests outside the purely instrumental framework that work dictates.

Whilst discouraged and unrecognized by hierarchical accountability, these understandings have an active presence within the flow of organizational life. Thus a great deal of what passes for talk in organizations involves the ac-
tive and open-ended process of making sense of what is going on. In the most oppressive situations this is an individual process of seeking to see through the presented reality to its underlying conditions, and even as an individual activity it serves the purpose of retaining some sense of being in control. Typically, however, the process is a social one. Those who one happens to work with or alongside, become those with whom one shares and builds a common interpretation of one's world of work. Journeys too and from work, lunches and after work drinks, toilets, corridors, all the unsurveilled "back regions" of organizational life serve as locations for such sense-making talk. Through such talk not only is the official version of organizational reality penetrated and reinterpreted, but also it is the basis for a diffuse set of loyalties and ties, of enmity as well as friendship, that humanize and socialize the experience of work.

The conditions of such talk are worth noting. It is easiest between individuals of equal status, where hierarchy does not intervene. Foucault is right to insist that we should see power not merely as negative and constraining but as positive and productive of particular forms of subjectivity. Nevertheless hierarchy seems to powerfully inhibit talk, so that in this respect power and talk seem fundamentally opposed. Hierarchical power seeks to resolve difference by hierarchizing individuals' relative value, and the relative worth of their understanding. Whilst practically this secures the public dominance of some opinions over others, difference is not thereby obliterated, but rather driven underground. In the absence of hierarchy, however, talk is in a sense the only way of resolving difference or at least articulating it. Even between proximate levels of hierarchy it is difficult to maintain relationships to that which is functionally prescribed, so that relationships frequently spill over the instrumental boundaries that are set for them.

Talk oriented to understanding also inevitably flourishes where there is regular face-to-face contact. In this respect the indifference of hierarchical accountability to all but its instrumental interests is a double-edged sword. On the one hand, in search of recognition we are more easily drawn onto its ground. Conversely, our concrete relations with others potentially offer a much richer and fuller source of recognition and identity, with the relatively unguarded flow of talk drawing us into a much deeper form of mutual engagement and reciprocal recognition than a calculated conformity with others' wishes can ever secure. The very fact of others' presence, and the relative absence of asymmetrical power forces us to acknowledge others, and to articulate what differences we discover between us through talk. Rarely perhaps does such talk explicitly aim at achieving consensus, but undoubtedly it is the basis of mutual understanding, and consensus, albeit fluid and transitory, may be its unintended consequence.

It is these conditions — a relative absence of asymmetries of power, and a context for the face-to-face negotiation of the significance of organizational events — that are the basis for what will be characterized here as socializing forms of accountability. At the heart of these is a form of talk which whilst confirming of self, at the same time openly acknowledges the interdependence of self and other. Again, to quote Merleau-Ponty:

In the experience of dialogue, there is constituted between the other person and myself a common ground: my thought and his are interwoven in a single fabric, my words and those of my interlocutor are called forth by the state of the discussion, and they are inserted into a shared operation of which neither of us is the creator. We have here a dual being, where the other is for me no longer a mere bit of behaviour in my transcendental field nor I in his; we are collaborators with each other in a consummate reciprocity. Our perspectives merge into each other, and we coexist through a common world (Merleau-Ponty, 1962, p. 354).

The process of hierarchical accountability is one in which we are kept anxiously preoccupied with securing self in relation to the objective standards of expected utility that accounting advertises and imposes. These standards are "taken over" and become the lens through which we judge ourselves, and compare ourselves with others. By contrast, in writing of a socializing form of accountability one can suggest the possi-
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bility of a form of talk where others are encountered directly. Rather than treating others narcissistically as a mere mirror for self, or instrumentally merely as means or obstacles to my private projects, unrestrained talk draws me into relation with others. In the process I am drawn to a recognition of other as other beyond my instrumental interest in them — as a fellow subject. At the same time my own understanding is engaged and elaborated only through and in relation to others, so that understanding takes the form of a “shared operation” of which no one is identifiably the author. In sum, one can suggest the possibility of a form of organizational talk which constantly threatens to dissolve the preoccupation with the objective boundaries of self which hierarchical accountability encourages, and instead offers a confirmation of self as active subject, different from yet in a relation of interdependence with others.

INDIVIDUALIZING AND SOCIALIZING FORMS OF ACCOUNTABILITY: TENSIONS AND INTERDEPENDENCIES

The above has attempted to sketch the conditions and effects of two forms of accountability that are manifest within organizations. All accountability has the effect of acknowledging self, and focusing attention within the stream of experience. Different forms of accountability however, build very different senses of self and our relation to others. Hierarchical accountability, in which accounting information typically plays a central role, serves to individualize. Accounting information acts as a mirror through which producers and their activity are made visible. Its apparent objectivity, and the positive and negative sanctions that surround its use make it the image of events that counts. It becomes the mirror through which others must view, judge and compare individual and group performance. It becomes the mirror through which to secure self, we must view ourselves and our relation to others. It is in this way that the routines of hierarchical accountability individualize, for they produce a nervous preoccupation with the image of self as an object of use, which is either indifferent to others, or conceives of others only as competitors from whom one must differentiate oneself.

Such individualizing effects, however, do not wholly define or confine the experience of self in organizations. The discussion of socializing forms of accountability suggested that there exists the possibility of a different experience of self and one’s relation to others. In the routines of work others are perhaps inevitably encountered more directly, and relationships developed more fully than functional utility demands or officially requires. A relative symmetry of power and face-to-face contact offer the possibility of a more complete recognition of self, the engagement of personal understanding and the challenging of others’ views and expectations. Out of such relationships is built mutual understanding and ties of friendship, loyalty and reciprocal obligation; a sense both of individual difference and mutual dependence. Self is confirmed in a way that simultaneously acknowledges and articulates the interdependence of self and other.

What then is the organizational relationship between these two forms of accountability? The suggestion implicit in the above analysis is that different forms of accountability reflect and reproduce different ontologies. The earlier discussion of the genesis of self-consciousness made clear that self-consciousness arises from an intersubjective field of visibility; in Merleau-Ponty’s words “we are compounded through and through of relationship”. From this perspective the individualising effects of hierarchical accountability appear as a kind of organizationally induced blindness. It is the peculiar achievement of disciplinary power to depend upon social practices which nevertheless construct a form of subjectivity that constantly denies its social character or discovers it only serially.

But if the atomistic conception of the individual is a “fiction”, Foucault is right to insist that the mechanisms of disciplinary power makes a reality of this fiction. Both orders offer individuals competing sources of identity between which to some degree they are forced to choose;
an identity grounded in the relatively unstructured yet egalitarian domain of the informal does not coexist easily with an identity rooted in the reflected relative status of hierarchy. The obligations that come with a commitment to the hierarchy threaten the loyalties of informal, whilst informal commitments risk compromising and subverting functional responsibilities. It is as if individuals are constantly confronted with a choice between ties of loyalty to colleagues and their individual interests in the hierarchy. There is a pressure to resist being drawn into a relationship, to calculatedly maintain a distance — a distance that is made more real as one is drawn up the hierarchy. However, even if the relationship between what have been described as socializing and individualizing forms of organizational accountability is often experienced as a conflict or split within the individual, the apparent collision between these "competing" orders masks a variety of subtle interdependences.

One can suggest that socializing forms of accountability serve to humanize the experience of work — to cushion the individual from the impersonal harshness of hierarchy especially at lower levels of the organization. However, as has long been realized, the effects of the informal organization have significance beyond the individual in so far as the lateral ties that are produced do much to secure the routine interdependence of action upon which effective organization depends. In this respect the formal depends upon the informal, even if it denies this dependence. However there is also a reverse relationship involved here. Whatever the latent possibilities of community within the informal organization, it is also often the site of intense divisions and splits. One can think here of emotionally highly charged differences that preclude talk, of the abuse of localized unsurveilled power, of the vagaries of favouritism, and nepotism and persecution, or of local collusion that subverts or disregards wider responsibilities beyond the group. In this respect, as Weber (1947) long ago recognized, the externally imposed order of hierarchical rules offers a variety of forms of relief; it brackets off and thereby to some extent protects collective action from the intrusion of irreconcilable personal differences, and it realizes a presence in local contexts that threatens to uncover and thereby perhaps inhibits the personal abuse of power or the fraudulent potentials of a local group. In all these respects bureaucracy at the least mitigates the destructive potentialities contained within localized communities, to the benefit either of those within or in the larger group. (The paradox is that the abuses then reappear in the other sphere in the form of the apparently unintentional injuries of inequality and disadvantage which are personally damaging but whose origin, or causality is difficult to identify or specify.)

Whilst the impersonal order of hierarchical accountability, as Habermas argues, realizes a form of system integration achieved by the media of power and money that is uncoupled from the demands and potentialities of a lifeworld grounded in communication, it is also an expression of the failure of that communicative order to reconcile the differences that it contains within itself. Of course bypassing or marginalizing the impact of personal difference on organizational action allows such differences to proliferate in an increasingly pluralistic lifeworld.

There is one further interconnection to be described that reverses the direction of Habermas's thesis of the "colonization" or "technicization" of the life world, and casts the apparent impersonality of the hierarchical order into doubt. One can suggest that there is a transference from the patriarchal order of the family that still dominates lifeworld experience into the apparently impersonal order of the hierarchy. Thus in the early works of Argyris, and more recently in the psychoanalytically informed work of writers such as Diamond (1986), Lyth (1988), Kets de Vries (1980), Bion (1961), there is a clear recognition of the ways in which the hierarchical order of organization is throughout embued with the unacknowledged and often unresolved symbolism of childhood dependence. If such a thesis is accepted then it represents a deeper challenge to the realization of rational consensus.
than that created by the purely external demands of system integration in a market economy. The enemy is also within in the unacknowledged desire for certainty and acceptance that finds expression in conformity to an externally imposed discipline, whose attraction is precisely that it relieves the individual of his or her sense of personal responsibility both to self and others, even at the price of personal autonomy and creativity.

Having drawn a sharp dichotomy between individualizing and socializing forms of accountability, a dichotomy that is not simply theoretical for it also appears in fissures in individual experience, one is nevertheless forced to acknowledge the actual interdependence and interpenetration of these two forms of accountability in organizational activity. This unacknowledged interdependence is no doubt the source of the stability but also intractability of contemporary organizational forms. By way of a conclusion we will now look at the sources of instability in this arrangement.

THE POSSIBILITIES OF ACCOUNTABILITY

It has been part of the argument above that hierarchical forms of accountability foster a belief in the reality of the objects that Accounting produces; the "individual" and his or her "results". Part of the potential merit of a shift of attention from accounts and accounting to processes of accountability is that the interdependence of action reappears in view. At the heart of accountability is a social acknowledgement and an insistence that one's actions make a difference both to self and others. In exploring contemporary forms of organizational accountability, however, we have discovered practices that seem peculiarly divided within themselves. The relationship between what I have described as individualizing and socializing forms of accountability for Habermas is the meeting point between different media of integration; system integration by means of the media of power and money and social integration oriented to norms realised in communicative interaction. The result of the divide is to release strategic action, both individual and collective, from any normative regulation. As Habermas puts it:

communicative action forfeits its validity basis in the interior of organisations. Members of organisations act communicatively only with reservation. They know they can have recourse to formal regulations, not only in exceptional but in routine cases, there is no necessity for achieving consensus by communicative means … (Habermas, 1989, pp. 310–311).

One set of motivating concerns which has informed this exploration of the possibilities of accountability lies in the exclusion of ethical considerations from the formal processes of hierarchical accountability. At first sight what have been described as socializing forms of accountability seem to offer a model for how organizational accountability might be transformed, in a way that might temper the pursuit of strategic objectives with ethical concerns. In practice, however, it is difficult to conceive of how the informal could become the basis for an alternative organizational order, however morally desirable this might be. Only rarely is enough energy and solidarity generated within these social contexts to create an overt challenge to the hierarchical order — and even then resistance is often framed within the instrumental terms that hierarchy embodies and encourages. One is pushed to the conclusion that socializing forms of accountability will always be limited to local contexts where there is a relative absence of asymmetries of power and the possibility of face-to-face interaction. These local contexts, however, are repeatedly subordinated to systems of hierarchical accountability sustained through the sanctions of power and money, whose peculiar merit is their capacity to span physical distance, and create internal divisions within local contexts.

If an emancipatory interest in the possibilities of accountability can draw little solace from the existence of socializing forms of accountability within the informal organization, one can however point to the emergence of a critique of the individualizing effects of hierarchical accountability from within instrumental reason itself.
One can suggest that current concern with international competition, notably comparison with the Japanese, is being used as a new source of disciplinary power. Out of such comparisons is growing an awareness and critique of the productive dysfunctions of western individualism (Pascale & Athos, 1982; Ouchi, 1981) and a whole series of new technologies designed to remedy these dysfunctions. By way of an example we will look briefly at one such technology; Bennis and Nanus' (1985) analysis of the virtues of the "transformational" leader.

Bennis and Nanus organize their book around four strategies for taking charge. The first strategy "Attention through Vision" suggests that the leader must develop a vision both of what the organization currently is and what it needs to become. It is this vision that can then become a focusing point for organizational attention and energy. The vision, however, must be communicated. The second strategy involves "Meaning through Communication". The leader must engage in the "Management of Meaning". Employees must be led to share and own the vision that the leader has created for the business. Strategy has to become a shared vision so that individual action can see its place in the wider order of things. The third strategy seeks to develop "Trust through Positioning". The leader's vision must position the organization in its competitive and market environments, and the clarity of this positioning will create the context for "shared beliefs in a common organizational purpose" and "trust" in the legitimacy of the leader. The fourth strategy for taking charge focuses on "the deployment of self". The successful leader must have self-knowledge, be interpersonally skilled, and must "embrace" failure, both their own and others, as an opportunity for individual and organizational learning. Each of these four strategies contributes in its own way to "empowerment"; the freeing up and pooling of collective energies in pursuit of a common goal.

The empirical validity of this view of leadership is not at issue here. It is perhaps instructive to note that the remedy to an individualized organization is sought in the magic of the super individual — the leader/hero. However, each of the strategies can be read as an implicit critique of the individualizing effects of hierarchical accountability. Firstly, accounting embodies and reflects an instrumental interest in both production and producers. In this way it focuses attention on what is got out of production rather than any long run strategy for production. Secondly this instrumental orientation to production is imposed through playing upon the essentially private self-interested concerns of individual success and failure. This focus on individual or group survival cuts across and distorts the interdependence of action upon which successful organization depends and does nothing to create commitment to shared meanings (see Roberts, 1990). Thirdly, hierarchical accountability, as has been repeatedly argued, implicitly acknowledges a problem of trust and seeks to circumvent it through a compulsory visibility. Fourthly, the anxious preoccupation with how one is seen by others which hierarchical accountability induces, seems wholly antithetical to the creation of self-knowledge and the embrace of failure as an opportunity for learning. Finally there is the question of power. An individualized conception of power treats power as an individual possession or commodity; relationally it is seen as an either/or rather than the both/and phenomena that empowerment implies (Daudi, 1986). In sum the purpose of the individualizing effects of disciplinary power is precisely to internally divide and partition. Paradoxically, we are now being advised that these divisions and partitions stand in the way of freeing up and pooling of collective energies in pursuit of common goals.

Such strategic critiques of the individualizing effects of hierarchical accountability point in an entirely unexpected direction for the possibilities of accountability — the enhancement of management practice which is both more self aware, and which seeks to prise subordinates from their unrealistic demands for a comforting dependence. However, the argument can be too psychologized, in a way that ignores the all too often very conscious manipulations of the powerful who in practice find that there is only a very limited array of invariably strategic "shared values" which they can ex-
pouse without threatening their personal advantage.

CONCLUDING REMARKS — ACCOUNTING FOR INTERDEPENDENCE?

It would appear that the individualizing effects of hierarchical forms of accountability can be critiqued not only by those with an emancipatory interest in the possibilities of a rationally grounded consensus, but also strategically in terms of the disintegrative effects of individualism on the capabilities of the collective actor. The search for new integrative mechanisms within the organisation that can generate a more full hearted commitment, and the search external to organizations for ways to make them accountable for more than the realisation of their strategic goals — for the often unintended and unacknowledged moral, social and environmental consequences that spill out from the pursuit of strategic objectives — can both be taken as evidence of the unsatisfactory consequences of contemporary forms of accountability. The current division and relation between socializing and individualizing forms of accountability creates a split not only in people’s experience of themselves at work, but also in the organizational capacity to realise strategic objectives. This split has real consequences both morally and strategically. At a macro level these appear in the form of social inequalities and environmental damage in pursuit of competitive advantage, as well as in difficulties in integrating collective action on the basis of a highly individualized workforce. At a personal level the consequences of the split take the form of tensions between the roles of functionary, consumer, parent, and citizen which threaten the felt unity of the person (Lasch, 1985).

Having set out to explore the possibilities of accountability the above analysis has in practice done little more than elaborate an understanding of how things are as they are. This, however, was perhaps a necessary step to take on the path of clarifying the direction in which the possibilities of accountability should be pursued. The above analysis has revealed a morally and strategically destructive split in contemporary forms of organizational accountability. Moreover, in describing the subtle interdependencies that actually exist between the two realms of accountability the maintenance of the split appears as a form of reciprocal denial of what is an unavoidable interdependence of action both within the organization and between the organization and the communities in which it operates. The search for the possibilities of accountability should have as its aim the practical reconciliation of this moral and strategic split.

One of the principal problems of accounting information is that if it is treated as a mirror, it seems to reveal only independent entities. At worst the practice of accountability is taken in by this image, and uses information in a way that seeks to locate responsibility and blame unequivocally. (Of course it must exclude consideration of the effects of its own practice to maintain such an illusion of separability.) In practice accountability is a form of social relation which reflects symbolically upon the practical interdependence of action: an interdependence that always has both a moral and strategic dimension. This reflection cannot confine itself to an exclusive consideration of strategic effects and consider itself adequate, and yet this is what the impoverished language of contemporary Accounting believes itself to be. The practical task is to recover accountability from the exclusive and apparently mesmeric grip of Accounting, and this is perhaps the point at which the new technologies of leadership and the moral concerns of the individual employee might create a new alliance.

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