

## **Accountability: Has it been hollowed out in the modern state?**

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### **Abstract**

It is generally believed that a democratic form of government rests on the foundation of accountability as government is held accountable to the people through ministerial responsibility. In this paper the notion of accountability has been critically examined and a case has been made that the notion is chameleon in character and is often not adequately understood by its users. It has been argued that accountability has gradually eroded as the new hybrid form of modern governance is based on complex network of relationships which in turn makes it difficult to determine who is accountable to whom and for what. It is concluded that there is a need for strengthening formal accountability institutions as lack of transparency plagues developing countries like Pakistan even more than the developed economies.

**Key Words:** Accountability, Governance, Public administration, public management, NPM

### **Introduction**

Accountability is a 'slippery' term (Day and Klein, 1987: 4), even though it is widely used by academics of various disciplines, politicians, journalists and laymen alike. The current debate on corporate governance in the private sector and themes like New Public Management (NPM) in the public administration boil down to the desire for achieving greater accountability (Power, 1997: 42). How to keep public sector officials accountable is a question which has drawn the interest of academics and has led scholars to identify various mechanisms of accountability. At the broadest level a distinction is made between formal and informal types of accountability (Simon, Thompson, and Smithburg, 1991). Formal mechanisms are based on judicial, legislative, and executive or hierarchical controls, whereas informal mechanisms derive from society's mores, its political and social philosophies, bureau philosophy and culture, as well as from bureau executives' and managers' professional norms and code of ethics (ibid, p 513-61). In this paper I have used the analytical method of research (Norreklit, 2000; Wilson, 1969, 1986) to review the

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theoretical underpinnings of the notion of accountability. In analytical method of inquiry an attempt is made to improve the level of clarity and precision in the meaning of the concepts used in a given theory or a model. The benefit of using analytical method is that a given answer is evaluated for its accuracy and a model is assessed for its robustness (Norreklit, 2000). In this way it helps in making a theoretical framework more useful and contributes to its further development and improves discourse around a topical issue. It is expected that this analytical study will sharpen our understanding of a notion that is very fundamental to the democratic form of government and the NPM inspired public sector management.

### **Theoretical foundations of accountability**

Some social psychologists look view *accountability* in the context of identity of the *self*. The themes followed by the authors stem from the question: how do we understand, interpret and explain others and ourselves, and thereby manage to interact with each other in everyday life?. The possession of *self* is directly linked to the unique character of the human actor in social life called *reflexivity* (Mead, 1934) and is thus directly related to the accountability of conduct. All members of the social group take for granted that every other member must at the outset 'know' the settings in which he is to operate if his practices are to serve as measures to bring particular located features of these settings to recognizable account. Therefore the accountability of actions is a pervasive matter, and actions are accounted for routinely (Garfinkle, 1984, 1979, 1967). Semin and Manstead (1983) discuss the social practices employed by people in coping with everyday situations that are *problematic* which the authors define as those actions which "do not fit into the flawless progress of social interaction" such as "intentional or unintentional breaches of social conventions and rules; the challenging of another person's reputation; the threatening identities; various types of faux pas; the uncovering or disclosure of private intentions or motives". *Reflexivity* as a distinctive characteristic of the human species, is said to be bound with the social character of language. Thus an essential and integral part of social interaction is that it is monitored reflexively by each participant. The authors, however, assert that a member's conduct is regarded as routine and unproblematic as long as it conforms to the generally accepted social norms. Such a conduct being 'competent' practice the receivers deal with it routinely by resorting to 'interpretative schemata' of common stock of knowledge without demanding any specific accounts. It is in the case of 'fractured social interaction' that explicit accounting is required. The accounting is either initiated by the actor creating the 'fracture' or by receivers in the form of 'a direct inquiry of

or challenge to the actor' (Semin & Manstead, 1983: 33). It is in problematic context, i.e. when routine expectations are violated that both the reflexive monitoring of conduct and accounting practices become manifest, for it is here that questions about conduct are implicitly or explicitly raised.

It is argued by the authors that the belief that accountability of conduct constitutes the basis of social and moral order can be seen from a variety of intimately intertwined perspectives. They mention two specific perspectives, *agency theory* and *regularity*. The former implies that actors are thought to be agents of their actions; i.e. they are responsible for their actions and can be questioned because they are capable of providing reasons for their conduct. The authors equate the term 'responsibility' with the phrase 'agency for actions' and it is contended that in a moral world, self expression and accountability are inextricably interlinked." The second perspective of *regularity* is based upon the premise that social life could not exist without some degree of regularity. The authors argue that regularity is provided by shared rules, conventions, and social practices which rely on consensual understandings in everyday life and through which activities in every day life are co-ordinated and judged to be accepted or unacceptable.

According to Littleton (1966) the need for independent check or control lies deep in human nature. No wonder we find some system of accountability in almost all human societies and writers of political economy and management literature have commented upon accountability system in its societal context. In this regard principal/agent relationship is a very frequently mentioned model for explaining the notion of accountability. According to this notion anyone who has in his hands resources which belong to others is in a position of stewardship; meaning acting as an agent (enjoying possession rights) for his principal (enjoying ownership rights). The agency relationship may have many layers as the stewards or agents themselves may entrust part or all of their stewardship resources into the hands of sub-ordinate stewards. 'Thus company directors, managers, central and local governments, civil servants, local government officers, agents, trustees, partners, receivers etc are all stewards as they handle wealth which is not their own' (Bird, 1973: 1). Every steward is held accountable to the person or body which entrusted resources to him, whether the latter is a 'superior steward' or the ultimate owner. Accountability places two obligations upon a steward, he must render an 'account' of his dealings with the stewardship resources, and then he must submit to an examination (i.e. audit) of that account by or on behalf of the person or body to whom he is accountable. This means that he must not only allow the

audit to take place, but that he must provide the evidence from which the auditor can verify the account rendered.

Unlike Bird who equates the concept of accountability with that of stewardship, (Hoskin, 1996) emphasises that accountability is different from the term responsibility. He contends that accountability is a more all-embracing concept that includes responsibility of a steward to discharge his charge by reckoning of accounts and extends to include performance evaluations; such accountability focuses on future potential as well as on past accomplishments.

Having seen that *reflexivity* and *accountability* are basic ingredients of human social life and every individual passes through the process of accounting and accountability in his or her daily life, there is still an important question which remains to be answered. When and how did the concept of accountability permeate the structures of organizational set ups? While one may argue that such managerial developments like Taylorism and Fordism were efforts in the realm of organizational accountability, Hoskin offers the explanation by tracing the origins of the idea of accountability in organizational context even farther. He observes that the pedagogic practices which developed around 1800 A.D in Europe were responsible for the development of the idea of accountability at the organizational level and reconstitution of self. The author observes that in the major elitist educational institutions of France, Germany and England and Scotland the practice of grading students through a written examination evolved during the second half of eighteenth century. The author also analyses the importance of Adam Smith's work 'Theory of moral sentiments' on self-examining self which helped resolve the dilemma of social scientists in reconciling a rational self with ethical considerations by redefining the *Other* as part of the *self*, thus producing a new form of rational self as a split, two-sided unity, the self which acts and the self which examines those acts. The author believes that the philosophical breakthrough provided by the work of Adam Smith together with the pedagogic revolution based on 'writing, examination and grading' helped engineer the idea of accountability which the students later applied in their organizations for performance evaluation and better results. (Hoskin, 1996).

Willmott (1996), referring to the works of Garfinkel (1967), Giddens (1979), Mead (1934), Knights and Willmott, (1985), distinguishes between 'universal' and 'historical forms' of accountability. The former applies as an integral part of human nature while the latter is defined by historical and cultural frameworks. For instance in every human society there are some shared principles and norms which the members of the society adhere to so that they are considered as

respectable members of the society. This is a universal form of accountability as it applies to almost all human beings. However the definition of such norms would vary from one society to another. Even within one societal setup there can be different frameworks of accountability depending upon host of cultural and historical factors.

Roberts (1997) distinguishes between 'individualizing' and 'socializing' forms of accountability. The author argues that formal hierarchical accountability, in which accounting information plays a central role, is exclusively preoccupied with the strategic or instrumental consequences of action, and thus results in separating broader ethical concerns from the strategic ones. The author makes a case for bringing back instrumental and moral accounting into a relation which the author believes is possible through the mechanism of dialogue. Disagreeing with the conceptual framework of Roberts (1997), Boland and Schultze (1996) classify accountability into 'computational' and 'story telling' forms which are made possible by the two modes of human cognition characterised by Bruner (1986, 1990) as the paradigmatic and narrative modes of cognition. According to the authors, the main difference between the two can be traced to their organising principles. The distinguishing feature between the two is that whereas the paradigmatic mode uses space as the primary dimension for organising human experience, the narrative mode relies on time as an organising principle. A chart of accounts is mentioned as an example of the paradigmatic mode of organising experience, with a hierarchical categorization scheme used to classify and record officially recognized events. On the other hand narrative does not adhere to artificial boundaries such as accounting periods but instead imposes its own boundaries of beginning, middle and end on a set of events. The paradigmatic self is characterized by separation from others, segmentation and calculation, while the image that is reflected in narrative mode is that of a self on a stage acting out a scene. The authors argue that new writing technologies support unstructured textual communication and overcome both temporal and spatial barriers, thus bridging the gap between formal and informal systems of accountability. Drawing upon an example pertaining to six messages from the Product Alignment database of a large US insurance company the authors conclude that through the narrative mode of cognition participants in their discussion on some organizational issue become accountable selves.

At the second level, i.e, formal accountability the classification is usually done in terms of the person(s) or institutions to whom accounts are presented by those who are accountable. For instance, Rhodes (1985: 402-6) distinguishes between political, managerial and legal

accountability. A more formal classification of accountabilities can be found in the works of Day and Klein (1987: 25-28), and Power (1997: 49-50). Day and Klein observe that accountability begins with individuals in simple societies and ends with institutions in complex societies. Starting with narration of stories and adding up, it ends with justification and explanation. The authors classify accountability into political and managerial accountability. The former is concerned with making officials who perform public duties answerable to the people. This answerability is direct in simple societies like Athenian democracy or some tribe and it may be indirect in complex societies. Managerial accountability is concerned with the exercise of delegated authority by managers for carrying out agreed tasks according to agreed criteria of performance. This form of accountability may have a more formal technical appearance and may be carried out by impartial, neutral experts on behalf of the principals. The authors further classify managerial accountability into *fiscal, process and programme* accountability. *Fiscal* accountability is about making sure that money has been spent as allocated and agreed in accordance with prescribed rules. Other common name for this form is *regularity* accountability. If scrutiny is of observance of legal provisions then it may also be called *legal* accountability. *Process* accountability has two dimensions. *Economy* accountability is concerned with ensuring that the best possible terms are applied in acquiring the resources for performance of a job. Thus, it is the input stage which comes under scrutiny under this form of accountability. *Efficiency* accountability is concerned with ensuring that maximum output is obtained from the resources employed or conversely minimum resources are employed while achieving a given level of output. *Programme or effectiveness* accountability is concerned with ensuring that a given course of action or investment of allocated resources results in achievement of intended objectives and goals. The economy, efficiency and effectiveness, the three Es, are collectively also termed as *Value For Money* accountability (VFM).

### **Historical evolution**

At its simplest level 'accountability' can be seen as a relationship involving the '*giving and demanding of reasons for conduct*' (Broadbent and Laughlin, 2003; 231; Roberts and Scapens, 1985: 447). Sherer and Kent (1983) describe accountability in terms of a process which contains three elements. First, this process is a description of the organization and its participants. The second element is the identification of objectives and the third is the provision of relevant information for monitoring of those objectives. The authors add that by implication the accountability process should also include the ability for

action on the part of the participants as otherwise the process will have little impact on the future behaviour of the organization

From the perspective of a universal notion of accountability which treats accountability as an intrinsic part of human social life and a prerequisite for production of disciplined self (Willmott, 1996) it can be argued that accountability relations date back to the time when first human social organization was born. However, in the accounting context the need for accountability would have arisen once the stewardship relations developed in the human society. Even in monarchies and aristocracies, those in custody of economic resources were required to render accounts directly to the monarchs/aristocrats or their appointed agents in respect of such economic resources. In a seminal work Bird (1973) mentions that in Babylon, during Hammurabi's period, around 1650 BC, specific laws dealt with stewardship relations and most notably the requirement of having a receipt for all transactions as a proof of payment was quite central to the laws of those times. But the notion of accountability of government and its officials to the public, treating people as the ultimate owners of all resources and applying the principal/agent relationship to the public officials is generally traced back to the political system which prevailed in the ancient city state of Athens. The main difference between modern democratic accountability and the Athenian system of accountability lies in the fact that the former is indirect form, while the latter is direct form of public sector accountability. It is therefore important to refer to the Athenian political system which was built on the notion of accountability of the public officials to the people as a whole. In the city state of Athens institutional arrangements were in place for enforcement of accountability. Once a year, the people met to decide without any debate whether to hold an *ostracism* which meant sending a citizen into exile for ten years without losing his property or other citizen rights. The practice was aimed at creating some degree of deterrence to the public officials against becoming highly unpopular with the common citizens. After a preliminary positive vote, in another meeting held two months later each citizen would write on a fragment of pottery (ostrakon) the name of the person he wished to be expelled. On the condition that at least six thousand votes were cast, the person whose name appeared on the largest number of pottery sherds was ostracized. Other important institutional arrangements were *eisangelia* (crimes against the state whose cases were tried and decided in the Assembly), *dokimasia* and *euthynai* (obligatory scrutiny trials that took place when an official left office). Being obsessed with results oriented performance, the Athenians viewed with extreme displeasure failures of all sorts, whatever the causes might have been. Therefore a lost war

or a failed diplomatic mission would result in severe punishments including death for generals or diplomats (Alster, 1999).

### **Accountability in modern democracy**

The writings of political philosophers like Locke (1689) and Mill (1859) were influential in laying foundations of modern democratic forms of government where public sector accountability draws its strength from the doctrine of ministerial responsibility. It implies an indirect system of accountability as compared with the one that prevailed in the Athenian democracy. The parliament is elected by the people so it is accountable to the electorate. The ministers are elected by the parliament so they are answerable to the parliament, both in individual capacity for their personal acts and also for the acts of the officials of the departments they represent. The officials of the department are in turn accountable to the minister. In this way the circle of accountability gets completed. The officials are thus accountable to the people through indirect linkages held intact by the process of ministerial responsibility.

There have, however, always been sceptics of the efficacy of this form of accountability. For instance, Ferejohn (1999: 132) points out at least three serious limits to accountability within democratic institutions. The first relates to minorities and underprivileged voters and is embodied in the fact that the presence of electoral heterogeneity makes it possible for officials to play off some voters against others to undermine the accountability of the government and its officials to anyone. Second, the real time working of institutions of accountability provides officials with opportunities to avoid electoral responsibility for particular actions by grouping unpopular with popular actions. Third, a direct consequence of the complexity of modern government concerns the immense informational advantage which the elected officials enjoy over voters. The author asserts that these three imposing impediments operate together to place a severe limitation on the possibility of a fully accountable democratic rule. In an empirical study involving change of governments due to economic performance, Cheibub and Przeworski (1999 : 225-229) observe that accountability is a retrospective mechanism, in the sense that the actions of rulers are judged *ex post* by the effects they have. "Rulers are accountable if the probability that they survive in office is sensitive to government performance; otherwise they are not accountable". The study includes all types of rulers like Presidents, Prime Ministers and aristocratic despots all over the world. The results of the study are termed as "surprising and dismaying" as the authors conclude that the survival of prime ministers is slightly sensitive to the growth of unemployment, but this is all, and



even this result is weak. They report that survival of presidents appears to be completely independent of economic performance during their era.

Since under parliamentary democracy the ministers reply to the questions without being punished unlike the Athenian accountability system where the public officials could be punished for unsatisfactory accounts, it is held by critics that the ministers in modern democracies are answerable to the parliament but not accountable, as commented upon by a Conservative politician, Ian Gilmour: "In this context the phrase '*constitutionally responsible to Parliament*' evidently means that the Minister is the man who tells parliament that he was not responsible for the mistake". Gilmour therefore concluded that "Ministerial responsibility thus protects the civil service from Parliament without endangering the minister" (Day and Klein, 1987: 35).

While capability of ministerial responsibility as an institutional device for public sector accountability was itself questionable, the development of what is called 'Big government' further compounded the problem. Even as far back as in the 1960's writers on public sector issues had started highlighting the consequences of modern day government.

"The administrative result has been a general malaise, particularly serious in the domain of finance. The imposition of vast operations upon a limited machine has had two clear results. There has been a crisis of planning and a crisis of accountability" (Normanton 1966: 10).

The author attributes the 'malaise' to the conduct of big government by forces designed for operations on a small scale. Referring to the French revolutionary assemblies the author argues that financial accountability cannot be created by proclamations alone but rather it demands an appropriate structure of financial planning, accounting, banking and auditing institutions, with a regular routine for them all. Smith (1971) finds the complexity of modern government based on contracting device a dilemma for the question of public sector accountability. The dilemma is to settle at the appropriate level of trade-off between the conflictive relationship of independence and accountability.

### **Resurgence of accountability**

Hunter (1994: 34-5) provides four main reasons for the resurgence of accountability as an area of concern. The first reason relates to the developments in public sector management over the last decade or so,

commonly called NPM which he believes to have demonstrated that the 'enterprise culture' has compromised public accountability and has begun to raise questions about whether the straight transfer of concepts and notions from the commercial sector to the public sector is wholly appropriate. Second reason is the emergence of an increasing number of institutions called *Quasi Non Governmental Organisations* (QUANGOs), with accusations of unacceptable political patronage in appointments to these bodies, giving rise to what Stewart has called a 'magisterial elite' (Stewart, 1993). Third important reason pertains to the highly publicised financial scandals which according to the author have raised serious concerns about public sector values, probity, propriety, accountability and the role of non-executive directors. The fourth reason is termed as the *legitimacy* for managers, i.e. both executive and non-executive directors. He elaborates that amid a combination of tighter public spending controls and wishes that ministers' purchasing agencies take more risks in the reconfiguration of services within their localities there will be considerable anxiety among managers and non-executive directors about how they will achieve legitimacy in respect of the decisions that they will be taking.

The advocates of NPM are concerned mainly with reinventing government by effectively translating private sector managerial ideas about quality into the context of public administration. "One might put the NPM ideal very simply as a desire to replace the presumed inefficiency of hierarchical bureaucracy with the presumed efficiency of markets" (Power, 1997: 43). Power believes that the three overlapping programmes; NPM; 'responsive' regulation; and 'quality assurance' sharing a certain culture have driven the 'audit explosion' which signifies "the need to install a publicly auditable self-inspecting capacity which attempts to link ideals of accountability to those of self-learning." (Power, 1997: 66-67).

There can be seen two strands of arguments running independent sometimes and intermingling at other times regarding new forms of public management and accountability. One view sees the emergence of modern state built on the '*contract device*' as a dilemma for accountability. (Smith, 1971: 4), (Normanton, 1966: 12). The hybrid nature of governance is a cause of concern as Rhodes (1997: 5) contends:

"Self-steering inter-organizational policy networks confound mechanisms of democratic accountability focused on individuals and institutions, Effective accountability lies in democratizing functional domains".

He employs the phrase ‘*hollowing out of the state*’ to describe the developments in the British public sector management. Four distinguishing features of this diminished role are enlisted by Rhodes as:

- 1) Privatisation and limiting the scope and forms of public intervention.
- 2) The loss of functions by central and local government departments to alternative delivery systems (such as agencies).
- 3) Loss of functions by British government to European Union institutions.
- 4) Limiting the discretion of public servants through the NPM, with its emphasis on managerial accountability, and clearer political control through a sharper distinction between politics and administration.

The opposing viewpoint however is that greater accountability is at the heart of new forms of government. For instance, Hood (1995 : 94) describes the central features of NPM as “ lessening or removing differences between the public and the private sector and shifting the emphasis from process accountability towards a greater element of accountability in terms of results”. He identifies ‘more emphasis on visible hands-on top management’; ‘explicit formal measurable standards’ and measures of performance and success’ and ‘greater emphasis on output controls’ as the major elements of NPM. Dunleavy and Hood (1994) employ the terms *moving “down group”* (de-emphasising differences between the private and public sector) and *moving “down grid”* (from process to outcome requirements and accountability). Hood highlights the key role played in the emergence of NPM process by “accountingization” as NPM reposed greater trust in the market and private business methods as against public servants and professionals. The NPM therefore was based on the notion that the activities of public servants need to be more closely appraised (in terms of costs) and evaluated by accounting techniques. (Hood, 1995 : 94; Power and Laughlin, 1992:133).

Summing up the contrasting views of authors in a symposium on Public Administration versus NPM Kaboolian (1998) argues that the main force behind the NPM movement is “to maximize productive and allocative efficiencies that are hampered by ‘bureau-pathology’ that is, public agencies unresponsive to the demands of citizens, led by bureaucrats with the power and incentives to expand their administrative empires and ‘policy spaces’ ”. She contends that greater responsiveness to the actual users of services and goods is believed to ensure greater accountability by use of administrative technologies such as customer service, performance-based contracting, competition, market incentives, and deregulation and if knit together

into a coherent whole, these technologies reinforce each other. The author believes that an orientation to customer service focuses managers and agencies on what users of the services define as important. On the performance side well-designed measures which gauge the performance of agencies and managers are helpful in providing direction on a daily basis and increase accountability to political overseers as well. On the effectiveness side, she contends that market-like arrangements such as competition within units of government and across government boundaries to the non-profit and for-profit sectors, performance bonuses, and penalties loosen the inefficient monopoly franchise of public agencies and public employees.

## Conclusion

Both in the developed countries and developing societies the importance of accountability in private and public sectors cannot be overemphasised. Due to complexity of modern democracies where networks of accountability relationships exist there are rising concerns that accountability is in the process of erosion. There is a need for addressing these concerns, especially in the case of a developing country like Pakistan. Lack of transparency and accountability might result in a fast spreading malaise which can eventually lead to a complete breakup of social order. All institutions of public accountability such as media and public opinion bodies and formal institutions such as public accounts committee, auditor general and ombudsmen need to be strengthened. Academics can carry out empirical research to support such initiatives by furnishing evidence to the public policy managers.

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