

ACCOUNTING FOR ACCOUNTABILITY

Robert Ginsberg

Accountability has many meanings in law, social policy, and morality, which can be brought to light by philosophical analysis. As a supplement or a preliminary to such analysis, we may reflect upon some senses of the word and related words in order to grasp the underlying substance of what is involved, for rigorous concepts and clearly defined contexts usually grow from a felt sense or rough meaning.

This essay, then, is proposed as an informal exploration of where notions lead, a searching for roots that underlie deliberate structures.

To be held accountable in a simple sense means to be obliged to give an accounting, and to give an accounting of one's actions can simply mean to present one's accounts. Keeping proper account of one's expenditures is a requirement for those serving in government or other institutions. Such accounts involve proper counting. This may involve not only funds but also objects and people. The art of counting and the art of writing conjoined in recordkeeping to serve the early art of government. In Sumeria and Ancient Egypt the delegation of authority required scribes, warehousemen, and treasurers, perhaps the same person filling all three roles.

Accountability in this early sense means presenting one's bookkeeping when *called* to do so by the higher authority in government. The authority that has been delegated thus becomes subject to review at least in this budgetary way. When George Washington submitted his expense accounts covering eight years as Commander-in-Chief of the Continental Army, treasury accountants discovered the only error to be «"89/90 of one dollar" due to Washington over and above the amount claimed»¹. Nonetheless, a recent satirist has found ways to poke fun at Washington as a padder of accounts. Indeed, "padding expense accounts" is a problem in business and the university as well as government.

The rendering of accurate and *proper* accounts may be called for by the government from businesses and individuals. Businesses are required to keep their books in accordance with commerce and tax regulations. They may be audited: that is, their accounts may be examined and verified. Individuals too are audited for tax purposes, as I can speak from painful experience. Recordkeeping is essential in facing such occasions, and the record largely takes the form of a financial account: income and expenditures. Even if not audited, subjects of the United States have to submit annual declarations to the Internal Revenue Service. Thus the government holds its subjects accountable for the payment of tax. Some institutions, such as utilities and banks, are obliged by law to make public their annual accounting. A public interest is at stake in having access to the accounts of these institutions. Those in government, or aspiring to a place in it, may also be obliged by recent American laws to give public accounting of their assets and income. Disclosure laws allow the people to see the private accounts of the candidate prior to taking a hand in the control of public funds in office.

1. *The Formation of the Union*, exhibit catalogue (Washington: The National Archives, 1959), item 6, p. 5.

Accountability in this basic and narrow sense is an economic notion, a business notion. It suggests that the public business be conducted in a way that is financially appropriate. It also suggests that private business and individual economic activity owe something to the state based on proper recordkeeping. Notice the two standards for rendering accounts: they must be accurate and proper. While accuracy is subject to verification, the appropriateness or propriety of an expenditure is subject to judgment. Hence, the question of values is already present at the basic economic level of the notion. On the other hand, when accountability is applied at more sophisticated levels of meaning, as when we talk about accountability of teachers, we shall find a budgetary sense still adheres, and the question in part is, "Are we getting our money's worth?".

To give an accounting may mean not only to present the numbers relevant to one's obligation but to explain them and one's action generally. An account in this sense is a narration. It is expository in form though justificatory at base. Thus, the higher authority in government calls in its officers to give an account of what they have decided or done. The entries in such a narrative can be judged against instructions received, policy in force, or good sense expected. That last standard is the most difficult. The good sense of the officer may conflict with the good sense of the authority; hence, a defense of the former must be given to the latter as part of one's accounting. Good sense may also conflict with instructions or policy; hence, the officer owes a justification for overriding any one standard by another. Bureaucratic government seeks to eliminate good sense as a requirement for the functioning of its officers: all is reducible to instruction and policy.

Giving one's account in this larger narrative sense goes beyond submitting the record to presenting the report. The British military commanders fighting against George Washington's troops sent regular dispatches to the home office giving accounts of the battles. These include number of men lost or wounded, amount of cannon

captured, etc., in the course of an historical sketch of the engagement. In the military dispatch the commander accounts for the decisions, gives an accounting of the performance of the troops, presents the numerical account of gains and losses, while recounting the events. These are basic components of reporting for which those in government may be held accountable.

The notion of a periodic report is not limited to delegation of governmental authority. Corporations annually report to stockholders on the state of affairs in the corporation. The President of the United States is required by the Constitution to periodically report to the Congress on the state of the Union (Art. II, Sect. 3). Some universities require their faculty to annually report on their activities, including number of students taught (or quantity of "credit-hours generated"), publications, papers presented at scholarly meetings, and service to the community. The notion of stock-taking, of review and reporting, is spreading as a cultural habit in North America. Thus, publications like *Time* magazine and the *New York Times* have end-of-the-year reviews of the world events. States of the Union have "state of the state" reports by Governors. Mimeographed letters are inserted in Christmas and New Year cards recounting a family's activities. Many of these kinds of reporting are voluntary; one can not be held accountable for them. But they are ways of making oneself accountable; they put one on record before others and display justification for one's actions and expenditures.

We feel accountable to ourselves; hence, we submit to our own scrutiny the record of our utilization of resources and our response to occasions. We bear within our conscience an open account book. We do carry around our monetary worries. But the conscience book is concerned with a much broader sense of expenditure: time, effort, care. Should I invest my limited talents in the writing of a study of accountability when so many other things remain to do, such as planting my garden? I have second thoughts about activities because I can view them retrospectively as

if they had entered the record book, and I can weigh potential entries against the credits and debits already in place. Daily I can call myself to account as I face alternatives. Less frequently, I review actions and decisions taken, in order to correct them. This is a key to my practice of the arts of teaching. The advance I can hope for in this week must take account of my failure in the classroom last week.

The notion of a book of one's life is a widespread religious similitude. One appears before the divine judge with the ledger of one's lifetime. Accounts will then be settled. How we live is a report owed to a supreme authority. While obedience to instructions counts heavily, more decisive may be the exercise of good sense. God, then, is the final auditor of one's books.

The very notion of the ultimate omnipotent judge, the potential viewer *sub specie aeternitatis*, can be internalized as I keep open my personal accountbook, so that looking at my record is mediated by the potentiality of my record being looked at by another. That I could be judged by a supreme authority, if one existed, is concomitant to my frequent opening of myself to judgment. The supreme judge would not miss any errors in my accountbook; therefore, I should endeavor not to miss any. Whether God exists or not, I am accountable to myself.

We have moved from a simple economic notion to a complex psychological one. Which of the dimensions of the latter notion is prior and shapes the other is not clear, but I suppose that reporting to authority is learned first in the family. This helps to learn about reporting to political authority. This is reinforced by notions of divine authority. Somewhere along the line emerges the obligation to report to oneself. That is essential to the development of the autonomous human personality.

To be my own authority is not to do whatever I want, as if ungoverned, for I must still report to an authority. My accounts will be critically examined by the judge, and I may find myself guilty of improper action and misappropriation of opportunities. I

may have to give myself harsh instructions in order to live better. Often people are too harsh with themselves, the judge within being an unrelenting perfectionist. A fundamental dissatisfaction with ourselves arises, and with it a fundamental dissatisfaction with life. The superego may unaccountably make one feel guilty. Sometimes the easiest way to relieve that guilt is to commit crimes. We all have to learn how to live on good terms with ourselves. Policy is open to debate between myself. Frequently I will have to abandon policy to exercise good sense; fortunately, my authority approves of such choices. To be accountable to myself requires that I get to know myself. Two aspects of self encounter: that which acts and that which reviews. I am as much myself in reviewing my life as I am in conducting it. Or, reviewing becomes part of the conduct, acting is accompanied by reflection. Mature selfhood is an ongoing interaction, inner action. The self strengthens itself as it takes account of itself. Self-accountability is perforce self-knowledge. I stand before the authority which I am to myself.

All this self-accounting takes place in a life in which we do have to account to others and we may have to account for others. Our obligations, opportunities, and obstacles are external as well as internal. Our private accounts have some social significance.

We are driven to justify ourselves before others as well as ourselves. We want others to get the account straight about us. We give an account of ourselves in autobiography and letters, in interviews and formal discussions, and also in mundane chatting and phone conversations. "What did you do today?" is a basic question asked of one spouse by the other and of children by parents. What follows is a report of what happened to one, what difficulties and challenges one had to face, and of one's deeds. We ask because we are interested in the events involving our dear one at the office, in school, or at home, and because we want to know how well the person did. We share success, console suffering, and encourage propriety. We treat our significant other as someone of account, someone who counts, someone whose account should be

solicited and greeted. We too unburden our souls by submitting our day's accounts to a supporting listener. I am free of work when I have reviewed it this way with my dearest.

Giving an account of oneself, then, is a clarification of who one is underneath the accumulation of happenings and deeds. We are accountable for being someone, a person, with a continuing identity capable of making choices. The moral self is required to exist even as we are caught up in the weight of events and the rush of reactions. At heart, each person counts. Even those whose behavior leads to their being regarded as "no-accounts" can have a change of heart and discover their moral selfhood. Accountability is now visible as a moral notion. It is the insistence that we are not reducible to quantitative ledger sheets, of input and output, to use the mechanical and electronic terms fashionably applied to human beings. The narrative account of the moral self no matter how factual it appears is basically normative. Human actions require justifications. We may sense the obligation to bring forth those justifications before a political or business authority, a divine power, an officer or court of the law, a beloved one. Perhaps the greatest part of our actions are never required to be justified to another. They are unaccounted for, but that does not mean they are unaccountable. I may require myself to give an accounting for what others do not know about or question. I am accountable in this sense of potential review for that of which I do not presently require justification. Accountability is a moral disposition. Perhaps it is *the* moral disposition.

The grammatical ending of accountable and accountability catches our attention as indicative of potentiality and as dispositional. To explore the vocabulary is to detect the grammar. Thus, two basic prepositional directions apply to being accountable, for we speak of accountable *to* and accountable *for*. A report is made to someone about something. *Accountable to* is a notion clearly grasped in the case of the government worker or business agent reporting to the official or higher authority. "To

whom do I report?" is a necessary question for anyone taking on a new job. Sometimes being accountable to a higher authority means that we serve at the will of that party. If the authority does not approve of our attitude, our character, our statements, or the style of our conduct, even if we have not been found guilty of specific errors, then those in power may have the prerogative of demoting or dismissing us. In such a case we are accountable to their whims or their will. Here accountability becomes service to, and this introduces an element of the arbitrary. "I'm not satisfied with your work; you're fired!" is a painful reminder of dependence upon authority. So that dismissal should not be a matter of whim, we have seen to it in government, but only rarely in business, that a due process is followed. The individual thereby has the opportunity to give an accounting of oneself. Furthermore, one may demand a specification of grounds from the authority. In this way the higher authority becomes accountable to the rules of fair play. The authority in such a procedure must give an account of the charges and consider the employee's account of them.

Accountability appears as an hierarchical principle, moving in a single direction. Yet we have just seen a reciprocity possible. When Thoreau gives his account of not paying taxes to the tax collector, the tax collector then owes Thoreau activity on behalf of ceasing taxation for unjust war. This leads to an escalating settling of accounts whereby the highest authority must obey the moral command of the individual. Government as a whole is accountable to the majority of one².

The official may be accountable to in different directions, toward different parties. In addition to being accountable to the superior, the official may be accountable to the subordinate when the latter demands grounds for charges or accuses one of subversion of office. One may be accountable laterally to

2. Henry David THOREAU, *The Variorum Civil Disobedience* bound with *The Variorum Walden* (New York: Washington Square Press, 1971), pp. 68-69.

procedures within the institution for the weighing of fundamental differences. One may be accountable outside the structure of the institution to the general public or to human decency. And inescapably one is accountable to oneself. See the *illustration* which only roughly sketches the multiple directions and dimensions.

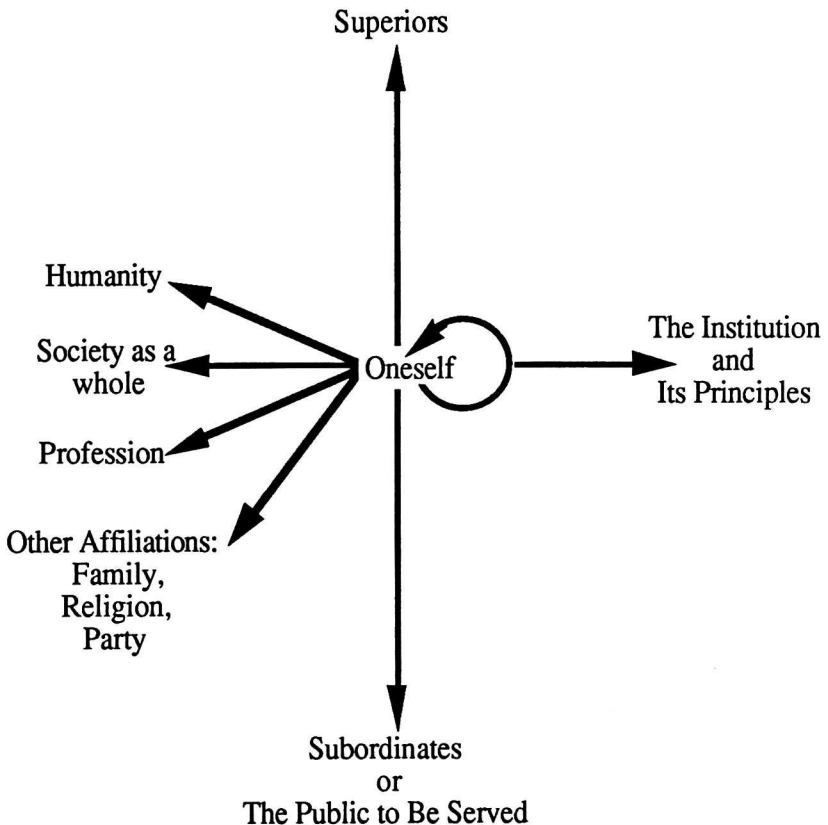


Illustration of *accountability to* within an institutional framework.

Elected officials are said to be accountable to the electorate. In this sense the public acts as higher authority to its own government. The submission of reports occurs at each election, and by its vote the public accepts or rejects the proffered accounts. Yet this is a broad, figurative sense of accountability to, for no specific mandate may have been given the elected persons to begin with, and no specific report of deeds may be offered for approval. But elections are difficult times for squaring accounts with those in office. To re-elect someone is not equivalent to approving that person's conduct. The ballot is largely negative when it comes to accountability. "Get the bums out!" is the cry of triumphant rage when the public can no longer endure its officials. Once the bums are swept out who can account for their replacements? The application of the term accountability to elections is largely misleading.

Accountability to the public by government has a place in various ways. Officials may have to reply to inquiries and charges. Hearings may be held at which officials and public exchange views. Files may be disclosed so that individuals see what is entered in their account by officials. Injunctions may be issued and lawsuits commenced in order to curtail the actions of officials and oblige them to alter their decisions. These are procedural and legal modes of accountability, which are complemented by more political means such as lobbying, petitioning, demonstrating, marching, and effigyburning.

Accountability for generally refers to what one is entrusted with, whether it be a sum of money, a set of instructions and policies, an office to fill, or a moral self. One may also be accountable for all these things at once. But in any case the bottom line of accountability for is that regarding one's humanity. In this common denominator accountability to and accountability for coalesce. I am unavoidably accountable to myself for my humanity. This humanity that I am entrusted with, that I entrust myself with, is a moral self that has some regard for others.

Hence, in a sense I am always entrusted with others. I am accountable to others for my humanity which includes something of their humanity. So self-accountability is a root notion which already embodies the seed of social accountability.

Let us turn to an account of academic accountability in order to illustrate the complex growth of notions of accountability. The academic life is dear to academics, but we who participate in such a life are also accountable for it: academic activity requires frequent review of itself. The simplest stalk of accountability in the university is the one by which I am accountable to a superior officer, a department chair or dean. I am obligated to follow some administrative instructions and general policies; for example, I must meet my classes regularly. If I fail in this I am subject to reprimand.

I am called upon to periodically submit records: of enrollments, grades, office hours, advising, etc. These are the quantitative accounts. But each year I also submit an activity report with a self-assessment. This is my account of the adventures of good sense in utilizing the opportunities of being a faculty member. In other words, I justify my academic life. All of these things I owe to superiors. But if the case should ever arise where they hinder academic freedom then I would also owe my superiors criticism, correction, and perhaps refusal. They would then become accountable to me for inviolable principles common to our enterprise.

We have started with the easy hierarchical notion, but let us turn in the other direction to those I am on hand to serve: my students. The directional language used here already smacks of something dubious in the prevalent conception of the university. To look up to people has a different value than looking down upon them. Should the university be re-arranged so that we look up to our students and look down to our administrators? I am accountable to the students in a few quantitative ways, such as making sure enough books are ordered for them and enough seats are in the

classroom, returning exams that are submitted, distributing a syllabus, submitting grade cards for those completing the course. These matters are so ordinary as to be unproblematic. What I must worry about is my accountability to the students as teacher: How may I best maximize my assistance to the students' learning? To do well but not my best in this service is not to do my job. Sometimes when I do my best it is not good enough. I continually have to learn to do better. The teacher must learn. Students are scarcely aware that their teachers are accountable to them in this curious way, for they think the teacher is only accountable for imparting knowledge to them. This is a fundamental conflict of accounts as to the nature of higher education, especially in the liberal arts. The student wants the teacher to do the work and offer the product. The teacher wants the student to do the work and discover the product. The student is concerned about knowledge as a product to be fitted into the person's head. But the teacher is concerned about the development of a person's mind, which includes the ability to seek and integrate knowledge.

Facing this conflict, I must frequently violate what the students think I am accountable to them for, as I exercise my few talents in the way I take it I really am accountable to them. This way is at the same time an affirmation of their accountability, for they have to do the work of learning with the assistance of—or despite—the teacher. The student in higher education is accountable for the student's own learning. Student accountability is usually thought of in terms of a quantitative record: classes attended, assignments submitted, points earned. Exclusive attention to these requirements obscures the essential requirement: the qualitative development of the student as learned by that student's efforts.

As teacher I am accountable for disciplines and methods. I owe to these that they not be neglected, misrepresented, or subverted. These are what I teach, or rather what the student learns. But students find it unaccountable that I spend hours insisting on correctly reading a page instead of telling the answers about what

we are reading. Intelligent reading is among those practices I am accountable for. And while I am accountable to and for those living students right in front of me, I am also accountable to and for the world of scholars as a whole, including its past and future. I work for the invisible millions. Now you see that I am accountable to you, dear reader. A scholar owes to scholarship one's best efforts. The academic life entrusts one to so develop oneself as to make contributions to the world of learning. A great and noble calling. Ultimately, I am accountable for the truth and human values.

A narrow and annoying notion of academic accountability is alleged to hold to those who pay the bills: the trustees, the legislature, the parents of students, the taxpaying populace. An unfortunate notion is current in the United States that those who pay the bills should control the programs. This notion may be dismissed at once. The sentiment that those who pay the bills should receive an accounting of expenses is justified. Administrators do try to explain categories of expenditure in running an academic institution. Such institutions should be held accountable for economic efficiency. But the prevalent misunderstanding judges academic quality solely in budgetary terms. "What is the cost in offering Ancient Philosophy? Calculate the percentage of the faculty member's time and salary, the size of enrollment multiplied by individual tuition, add the overhead, subtract any donations likely to be made due to the prestige of the activity. The result is the worth of Ancient Philosophy". With this kind of accounting, Ancient Philosophy would soon be a thing of the past. The cost analysis for academic programs as composed of items would reduce what is worth learning to whatever is cheapest and popular. Such programs would be a propagation of higher ignorance rather than higher education. The latter must have room for what is unpopular and difficult, and that often adds up to expensive. As academics we are accountable for not letting our universities be made cost efficient at the expense of crucial programs, such as Ancient Philosophy. What we owe the

billpayers is expanding learning in important disciplines, not cutting expenses.

A lateral dimension to accountability exists in the academic life: the system of peer review for tenure and promotion. The faculty member thereby becomes accountable for that person's achievements to the faculty as a whole, represented by a committee who evaluate the accountbook, the dossier. But service on this and other kinds of committees presupposes an obligation on the part of faculty members to assist in the governance of the institution and to contribute to the academic community housed at the institution. Thus, we are accountable, alas, for committeework. But we also are accountable for the climate of scholarship in an institution increasingly given over to committeework and self-governance. We have to make the place we work in a better place to learn in. This is not limited to what one teacher does with students or research. It is a matter of uplifting the whole of which one is an integral member. I am, then, accountable for the quality of my university, and, as you are my reader, for yours.

Exploration of words has carried us far afield into diversity, conflict, and complexity. The nuances of usage can lead to foundations and offshoots; they also can puzzle us. Accountability begins to take on a rubbery character. It stretches to fit an enormous variety of senses. Other words can be used for relief as well as to point in fresh ways to further nuances. *Liability* is an excellent term in law that carries some of the sense of accountability. Liability may be assigned as a quantitative assessment, a sum to be paid, and this fits the notion of an account to be settled. To be liable for something is to be held to account for it. But much else to liability is not reducible to accountability, and we leave the term for full treatment in its own right.

Answerability answers to many of the functions of accountability. One is answerable to as well as answerable for. Just as an account may be a record or narrative, so an answer too is discursive. It is a response called for, just as an account may be

called for. Answerability is a better term for the dialectical nature of the obligation which involves an other and oneself. Answerability also brings to mind the questioner or the accuser. One answers to a charge; one responds to a critical inquiry. The interrogative is a mode of review. Questioning is an invaluable way of getting a full account, including justifications for its entries. Questioning recalls one to fundamental commitments. An obligation may exist in government and business to reply satisfactorily to proper questions. Parliamentary accountability includes a periodic question period during which ministers of the government must respond to questions from the house concerning their policies and conduct of office. The executive in such a system must report to the legislative and retain its confidence or else fall.

Answerability means one must be ready to provide answers about the record which in turn become part of the record. One may be held accountable for one's answers, notably those made under oath. Earlier we noted the importance of accuracy in rendering an account, now we see the importance of truth in giving an answer. Answerability suggests the notion of a call. One has to answer when one is called. And one may be called to account.

Answerability like accountability is self-grounded. At heart I am answerable to myself for myself. From time to time I call upon myself to answer. This questioning and answering is a questing for and positing of selfhood. And that moral self, we have seen, is not alone or selfish but has some connection to others. Thus, at heart I must answer for all humanity. My choice is my answer. Sartre has argued that choosing for myself is choosing myself and choosing for all humanity³.

But answerability is a less technical, less legalistic term than accountability. It may be used in a threatening tone: "I'll hold you answerable for this! You will have to answer to me!" Often the

3. Jean-Paul SARTRE, *L'Existentialisme est un humanisme* (Paris: Nagel, 1966), pp. 24-25.

submission of accounts suffices; one is not obligated to answer concerning them. Reports may be proper although they do not answer questions. One might not be accountable for some misfortune, say, the error of a subordinate, but one could be answerable for it in the sense of speaking out to regret the mishap.

Answerability because it is less technical than accountability preserves a freshness in which we may detect features of accountability. On the other hand, *responsibility* is a related term packed with more significance and special uses than accountability or liability. Responsibility and answerability look like synonyms, one sporting a Latin origin and embodying the word "response", the other derived from the Anglo-Saxon and carrying within it "answer". One can be responsible to someone and responsible for something, as with answerability and accountability. Responsibility also responds to a call. Responsibility, finally, is both self-grounded and other-regarding: I am responsible to myself for myself yet at the same time to humanity for humanity.

But being responsible seems to go deeper than being answerable, liable, or accountable. It has a sense that these other terms lack of causation. Thus, "I was responsible for eating the last piece of cake", can mean I did it, though no question of praise or blame might be involved. Yet the same confession can also mean I am guilty of the charge of doing something improper. This sense too is not as easily made with answerable and accountable. "I am responsible for it" can mean not that I have obligation with respect to it but that I have violated some obligation. Moreover, I can make myself responsible for that of which I am not accountable. In such a case I have not done anything improper, I am not guilty, yet I put myself forth under an obligation. This is not an act of mere generosity or mere foolhardiness, but an act of responsibility, an act of creative discovery of who I am at heart and who you are. "Responsible but not guilty" is the plea that many Americans might well offer to charges concerning racial and sexual discrimination endemic to American society.

While in business and government, policies and instructions are to be followed for which we are answerable and accountable, yet most often we are asked to take responsibility for our job. This is that good sense we are supposed to have. We are blamable for using bad sense. "Be a responsible official, a responsible teacher, a responsible salesperson, a responsible person". The last mandate is prerequisite to fulfilling the others. A dishonest salesperson who succeeds in making money is not a responsible salesperson. Our responsibility in whatever we are doing is to maintain a propriety in action such that others are treated with the dignity inherently owed to human beings. Ultimate responsibility is to and for the realm of moral selves. Accounts shall be accurate, answers shall be true, but responses shall be humane.

Responsibility goes deeper and is broader than accountability and the other terms but those other terms must be understood as developing senses that take root in responsibility. We may have very carefully defined legal modes of accountability and liability, we may have mostly factual modes of economic reporting, we may have some pious commitment to a divine audit of accounts, but at heart these modes spring from the seminal notion of responsibility.

With trembling and cheer we reach these roots. To do justice to responsibility as notion is as big and difficult task for the philosophically minded as responsibly treating justice. Accountability seems a more manageable chapter. Many chapters are to be worked on. We can arrive at the heart of things by working on several notions. Whence the cheer. What is at the heart of the matter? What is the notion "at heart"? It is not just some linguistic entity, although we have worked our way through the outgrowths of language. Nor is it an idea, a concept, held in the intellect, with a simply defined meaning. We have talked about notions and various senses. The alternative is not something emotive, although feeling is tied up with it, but feeling as a way of apprehending while responding. At the heart, then, is a felt presence, an awareness of our existence, of our co-existence.

Human beings are responsible for discovering their humanity within. Responsibility is embedded in such discovery. Humanity calls; I respond. This is the heart of the moral life. Of the human life.

Here we tremble. "I am responsible" is a discovery of limitless significance. "I am accountable to myself, but I am accountable for my humanity, so I am accountable for and to all humanity" is a reflection of enormous magnitude. One's total responsibility is a dreadful freedom, says Sartre, since what we are accountable for appears impossible. Unaccountably, we live responsibly and even with cheer amid apparent impossibility. It must be an act of love.