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A THEORETICAL RESPONSIBILITY AND ACCOUNTABILITY FRAMEWORK FOR CSR
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Abstract
The purpose of this paper is to bring theoretical rigour, structure, consistency and parsimony to a complex, crucial and confusing field in the social sciences – responsibility and accountability. This conceptual paper analyses and identifies overlaps, redundencies, gaps, limitations and flaws in current constructs of responsibility and accountability. Using this as a base, we propose a responsibility and accountability matrix comprised of eight constructs that are sufficient and necessary to explain: a) the nature of the obligation that one party has to another (role, legal, ethical and moral responsibility); b) the responsibilities and accountabilities that arise from decisions, actions and behaviours (causal, judged and felt responsibility; external and felt accountability); and c) how these responsibilities differ from responsibility constructs that define the ambit of responsibility (personal, team, corporate and global responsibility). This matrix, in turn, forms the basis of a proposed generic process model of responsibility and accountability that shows how the discrete and sequential stages of the responsibility/accountability process typically unfold, and how the responsibility and accountability constructs proposed above relate to each other and to the various process stages. Further, to underscore the practical implications of the theory, we show, by reference to the model, how CSR and global responsibility can play out in the case of banks.

Key words
accountability, accountability model, CSR, responsibility

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A THEORETICAL RESPONSIBILITY AND ACCOUNTABILITY FRAMEWORK FOR CSR

Understanding responsibility and accountability is increasingly critical for managers and leaders of commercial, government and non-government organizations. Unfortunately, responsibility and accountability processes are generally poorly understood, researched and implemented. Scouring the literature reveals an excessively diverse range of constructs. In alphabetical order, responsibility concepts include sometimes dual variations of active, attributive, causal, corporate, criminal, descriptive, environmental, ethical, felt, global, individual, judged, legal, moral, negligent, normative, passive, personal, prescriptive, role, social, task, and vicarious responsibility. Similarly, the literature reveals various constructs of accountability including: conventional, judged, passive, progressive, self, and vicarious accountability; plus related constructs such as verdict and sentence.

One specific notion of responsibility that is gaining traction is corporate social responsibility, or CSR. Much of the discussion on CSR lacks focus, a common language and a rigorous conceptual framework (Morgan and Avery, 2008). The term CSR tells us two things: it identifies the entity (the corporation), and it says something about the nature of that entity (it sees itself as having a social contract with society). But what is the nature of this social contract, and what is it based on? A similar comment can be made about the notion of global responsibility, which transcends CSR (Antal and Sobczak, 2004). The term says much about its scope, but nothing about the nature of the responsibility. In this paper we suggest that this question can be analysed and understood in terms of entities’ perceived roles, and the legal and ethical obligations they have to others.

Part I of this paper examines some of the terminological confusion in the literature and proposes various basic concepts of responsibility that are sufficient and necessary to create a coherent schema of responsibility and accountability. These basic concepts are role/task, normative, moral, causal, judged and felt responsibility, which we define further on in this paper. Part I concludes with a matrix that identifies overlaps, redundancies and gaps, and clarifies how our and others’ concepts stand in relationship to each other.

Part II introduces the Integrative Responsibility and Accountability Model. Although the major focus of this journal is responsibility, or more particularly global responsibility, consideration of accountability is necessary for several reasons. The terms responsibility and accountability are sometimes used in contradictory ways; accountability in the absence of responsibility makes no sense; responsibility without subsequent accountability would engender dysfunctional outcomes (Tetlock, 1992; Schlenker, 1997; Frink and Klimoski 1998); people tend to manage perceived accountability risks in exercising their responsibilities (e.g. Bergsteiner and Avery, 2001; Tetlock, 1999, 2002); when people expect to be held accountable, they are likely to behave more responsibly (Schlenker, 1997); and there is some confusion as to which precedes which. In fact, most writers agree that responsibility necessarily precedes accountability, and that under normal circumstances accountability cannot be established until responsibility has been exercised – or not (e.g. Cummings and Anton, 1990; Scheler, 1973; Schlenker, 1997).

The field is just as confusing when referring to the parties in an accountability exchange; the party or parties holding others to account being variously referred to as accountor, audience, constituent, principal, role sender or sender; while the party that is being held accountable is variously called accountee, accounter, actor, agent, employee, focal person, incumbent, individual, prospective audience, responder, role receiver, staff, target person or worker. We use the terms accountor and accountee. These terms have generally understood parallels in other disciplines, such as employer/employee, mentor/mentee or trainer/trainee. Furthermore, the terms accountor and accountee are not hierarchical (unlike principal and agent), are not value laden (unlike role receiver), are not contrived or ambiguous (unlike focal person), their meaning is self-evident (unlike prospective audience), they do not exclude groups or organizations (unlike person and
individual), and they do not incorrectly infer that only people in subordinate roles are accountable (unlike workers and employees).

The accountee is the entity that has to account to an accountor, or multiple accountors, for having caused, instigated or contributed to some outcome. Unlike many authors who focus primarily on the accountee, we argue that consideration of both accountors and accountees is essential in understanding accountability reckonings. Our accountability model therefore depicts two interweaving processes that reflect the actions and perspectives of the accountor (external) and of the accountee (internal).

PART I: CONCEPTS OF RESPONSIBILITY AND THE RESPONSIBILITY MATRIX

The meaning of the words responsible and responsibility change depending on context, generating much confusion. Heider's (1958) attempt at categorising different kinds of responsibility, while helpful in identifying subtle differences in attributions of causality (i.e. causality through association, commission, foreseeability, intention and justification), did not address other aspects of responsibility such as role, normative, moral, judged and felt responsibility.

Schlenker (1997: 242) states that "judging by the number of definitions in the literature, it is safe to suggest that the concept [of responsibility] has a nebulous quality". He identified at least six distinct views of responsibility in the psychology literature, focusing on social roles, obligation, causality, mental state, mental or physical capacity, and answerability. Again, this takes inadequate account of normative, moral, judged and felt responsibility. Furthermore, the last three of his responsibilities are more relevant to accountability reckonings; hence we deal with them under that heading in Part II.

The accountability literature therefore continues to be hampered by a lack of linguistic clarity. An example is the following sentence taken from Cummings and Anton (1990: 273): “One thinks 'I am a responsible person' and a responsible person behaves in ways consistent with what one feels is one’s responsibility." But what kind of responsibility is being discussed here – role, legal, ethical or moral? What if mandatory sentencing laws impose a role and legal responsibility on a judge to sentence someone who had stolen some crayons to prison, knowing that the punishment was out of all proportion to the crime and that there was a distinct risk of that person committing suicide? Is it possible that a perceived sense of moral responsibility could conflict here with prescribed role and legal responsibility?

Confusion also arises from the somewhat ad hoc manner in which the prepositions to and for are combined with the constructs responsibility and accountability. For example, Scheler (1973: 533) says, "responsibility-for (someone) and responsibility-to (someone) are essentially different in orientation" (italics by Scheler). This is careless use of language as the following example will show. Ferris et al. (1995: 177) report that “in recent times, [US] companies have been found liable for damages resulting from employees’ illegal acts on the grounds that the employer should have known the employee’s propensities for those acts through the selection process.” This shows that an entity (e.g. a corporation) can be responsible for something (e.g. do due diligence on a prospective employee’s background), and, it can also be judged responsible for someone’s deeds (e.g. become liable for an employee’s acts). However, the fact that the corporation in the above example is held accountable for the deeds of an employee is not a case of “responsibility to” an entity, but of accountability to an entity. (How this example sits with notions of rehabilitating offenders, a worthy social cause, is another question).

In similar vein, Faust et al. (1998) have tried to reduce responsibility to two key “dimensions”, that is, that one is responsible to (i.e. accountable to) an entity, for achieving a desired result. Once again, this approach fails to differentiate adequately between
role/task, legal, ethical, moral, causal, judged and felt responsibility, and it mis-
communicates the accountability relationship.

Dose and Klimoski (1995) add further confusion. Their paper discusses the benefits of
“self-management”. In this context, they define “responsibility (more precisely, felt
responsibility) as a state in which the individual perceives an obligation for a situation or
event (Cummings and Anton, 1990; Manz and Sims, 1980)” (all bracketed text is part of
original). To the extent that obligations relate to future events, Dose and Klimoski are
clearly referring to the responsibilities one has to exercise in respect of future actions. This
is at odds with others’ conceptualizations who apply the notion of felt responsibility to
events that lie in the past. In the same paragraph they address the “coexistence” of
“responsibility (self-control)” and “accountability (social control)”. This raises two concerns:
first, characterising responsibility as self-control negates legal responsibility, which is
“other-control”, and characterising accountability as social control, negates self-
accountability.

Cummings and Anton (1990) contribute still more confusion by distinguishing between
responsibility and felt responsibility as follows: “responsibility [is] the personal causal
influence on an event”, and “felt responsibility [is] the cognitive and emotional acceptance
of responsibility” (p. 258). Without further qualification, this definition of felt responsibility
could refer to either the ex ante (referring to before the event) or ex post (referring to after
the event) version. However, given that Cummings and Anton place felt responsibility after
causal responsibility on their model confirms that they are referring to the ex post version.
Yet they also state (p. 266), “while one is judged on [causal] responsibility, one acts on felt
responsibility”. Since an act needs to have occurred before causal responsibility can be
established, they are now talking about the ex ante version of felt responsibility. On the
same page they also state, “although the constructs of responsibility and felt responsibility
are distinct, they are commonly used interchangeably because in a person of maturity and
integrity, the two are identical . . .” The concepts of [causal] responsibility and felt
responsibility (both the ex ante and the ex post version) are therefore said to be both
distinct and identical. This is clearly contradictory. Perhaps they meant that in a mature
person the two concepts apply contemporaneously, but this is not what is stated.

Bovens (1998) devotes an entire book to the topic of responsibility, proposing two
types of responsibility. “The first is responsibility in the sense of accountability . . . I call this
passive responsibility. I shall also pay considerable attention to responsibility as virtue,
which I call active responsibility” (Bovens 1998: 26, italics by Bovens). Within the context
of these two kinds of responsibilities, Bovens also discusses responsibility as
accountability, capacity, task, and virtue, but he does not proffer any succinct definitions.
We see little benefit in explaining the concept of accountability by, in effect, renaming it
passive responsibility. Indeed, Bovens (1998: 28) himself states somewhat confusedly: “it
is impossible to produce an unambiguous and universally acceptable list of criteria for
responsibility in the sense of accountability”.

A completely different approach to tackling this definitional problem is taken by
Schlenker (1997) who proposes that the concepts role/task, legal, ethical, moral and
causal responsibility be collectively referred to simply as responsibility, or personal
responsibility. Since the notions underlying these concepts can, however, not be defined
out of existence, he proposes a triangular model whereby “responsibility is the
psychological glue or adhesive that connects an individual to a set of prescriptions for
conduct (what should happen) and to an event that is governed by these prescriptions
(what did or is expected to happen)” (Schlenker 1997: 243). Having proposed this unitary
concept of responsibility, Schlenker acknowledges its limitations by recognizing the need
for differentiation: “moral and legal responsibility are often distinguished as special classes
of responsibility and are described as fundamentally different from conceptions of
responsibility based on causality” (p. 247). Schlenker’s concept of responsibility therefore
somewhat obliquely subsumes our conceptions of role/task responsibility (“individual”), legal/ethical/moral responsibility (“prescriptions”) and causal responsibility (“event”).

Returning to Schlenker’s comment, perhaps the problem is not only that the concept of responsibility is nebulous, or that there are too many different kinds of responsibility, but that often the specific kind of responsibility is not clear, even from the context. The confusion between the *ex ante* and *ex post* versions of felt responsibility is paralleled in the concept of *personal responsibility*, used to indicate both an *ex ante* (as in job description) and an *ex post* (as in job performance) condition. The term personal responsibility is also semantically limiting, because it cannot sensibly be applied to teams or entire organizations.

Clearly the terms responsible and responsibility mean many things to many people, depending on whether they are focusing on roles, morals, legal issues or causalities. Staats (1999) sees this kind of loose use of language in the social sciences as an issue requiring urgent address.

To avoid misunderstandings, we have avoided the words responsible and responsibility in their stand-alone form, particularising them with appropriate qualifiers such as role/task, legal/ethical, normative, moral, causal, judged or felt. Based on an analysis of the literature, we have identified six responsibility and two accountability constructs that are necessary and sufficient to encompass the various conceptualisations discussed above, while eliminating contradictions, gaps and redundancies. We define these eight constructs as follows:

*Role/task responsibility* is a product of externally or internally defined social roles that people acquire or choose to accept – it implies duties and obligations that arise from the proper performance of a role and/or from group membership. When role/task responsibility, and the obligations it entails, is defined, then what people are accountable for is defined (Frink and Klimoski, 1998).

*Normative responsibility* refers to the requirement by others to make actions, behaviours, and decisions subject to legal, ethical or normative rules of conduct. Since legal, ethical and normative prescriptions all emanate from the external domain, we refer to them collectively as normative responsibility.

*Moral responsibility* is the requirement to ensure that one’s actions, behaviours and decisions accord with one’s personal values and standards. It resides in the internal accountee domain.

*Causal responsibility* addresses the question of whether and in what way a person or persons caused a consequence to occur, instigated it, or contributed to it.

*Judged responsibility* defines the extent and nature of responsibility attributed by others to a person or persons, taking into consideration the consequence of a decision, action, or behaviour; the contribution the person(s) made to the consequence (causal responsibility); and the extent to which applicable role/task and normative responsibility were met. In jurisprudence, the term for judged responsibility is verdict.

*Felt responsibility* is the accountee’s cognitive and emotional acceptance of having contributed to, instigated, or caused a consequence, taking into consideration role/task, normative, moral and causal responsibility.

*External accountability* refers to the process of subjectively or objectively evaluating the contribution that others have made to a consequence; where appropriate, calling on these others to account for the consequence, and for how this consequence came about; and applying accountability responses such as rewarding, sponsoring, mentoring, supporting, giving feedback, counselling, training, directing, sanctioning, or punishing.

*Self-accountability* involves the accountee’s self-evaluation of behaviour and its consequence(s), and any voluntary changes to behaviour. Individuals may seek or self-administer rewards, sanctions, or feedback based on progress towards goal attainment.
From a taxonometric point of view, the above responsibility constructs represent types of responsibility that define, in the first instance, the nature of an obligation that one party has to another (role/task, normative or moral responsibility). In the second instance, they define responsibilities that arise out of the fulfilment, or otherwise, of those responsibilities (causal, felt and judged responsibility). Other qualifying terms for responsibility, such as personal, team, corporate or even global, have an entirely different orientation. They define the entity that carries responsibility, or the ambit or scope of responsibility, rather than its nature. In the context of this journal, it is global responsibility that is of particular interest. According to Antal and Sobczak (2004), the concept of global responsibility addresses four key issues. For many firms and institutions the operating context has become global, global responsibility moves beyond the conceptual constraints of the “triple bottom line”, it removes the emphasis on corporations, and it expands the notion of the “rights and responsibilities” that corporations may feel bound by to the mutual obligations that multiple stakeholders have towards each other to ensure sustainability.

In the general scheme of things, one would first establish the ambit of responsibility (such as global responsibility) and then define what the role/task responsibilities and normative responsibilities of various entities are. As stated above, only when these responsibilities have been defined can we define the accountabilities that may ensue.

The question arises to what extent the constructs defined above are necessary and sufficient to explain the accountability phenomenon? It is useful here to return to the major focus of this journal – global responsibility – and ask four questions: What are the organization’s and others’ roles? What are their legal and ethical obligations? What are the moral obligations of their actors? Can outcomes, including secondary effects, be satisfactorily explained in terms of causal, judged and felt responsibility?

This brings us back to our question posed above, namely what constructs of responsibility and accountability are sufficient and necessary to be able to depict and explain the complexity of responsibility in the most frugal manner. Brit (1997) refers to this as the simplification and complexification test of models. With regard to necessity, we would argue that leaving out any one of the constructs we propose would leave an inexplicable gap since, among other things, at least one of the above questions could not be satisfactorily posed, let alone answered. Regarding sufficiency, we have reduced the original list of responsibility/accountability constructs from 31 to 8, while fully encapsulating others’ conceptions as follows: role/task responsibility (encapsulates task, role and social responsibility); normative responsibility (active, environmental, ethical, legal, moral, normative, prescriptive, social); moral responsibility (moral); causal responsibility (attributive, causal, descriptive); judged responsibility (criminal, judge, negligent, verdict, vicarious); felt responsibility (felt); external accountability (conventional, judged, passive, sentence); and self-accountability (progressive, self). The only terms not covered by our responsibility constructs are individual, personal, corporate and global responsibility, which describe the ambit of responsibility. Note that “social” appears under both role/task and normative responsibility because it touches aspects of both. In other words, social responsibility is a second-order construct that is comprised of the first-order constructs role, legal and ethical responsibility. Note also that terms such as criminal, judge, negligent, verdict, vicarious are not simply synonyms for judged responsibility. Rather, the term verdict is the legal variant of judged responsibility, and criminal, negligent and vicarious responsibility alludes to the nature of the verdict.
To highlight the confusion and the divergence in thinking on responsibility constructs in a more systematic way, Figure 1 juxtaposes our own terms (see Row 1) with other authors’ terms in matrix form. For efficiency’s sake, and without wishing to pre-empt Part II, we have also added accountability terms from the literature since these terms are sometimes used in an overlapping way with responsibility terms. Since Row 1, to some extent, also foreshadows the model we develop in Part II, we need to clarify at this point that the various responsibilities defined above occur in a logical sequence (going from left to right on the matrix), and that some rows (e.g. Row 1) differentiate between responsibilities emanating from the accountor (normative responsibility, judged responsibility and external accountability) and responsibilities emanating from the accountee (moral responsibility, felt responsibility and self-accountability). These are respectively shown in the upper or lower portion of a row. This will become clearer when we develop the model in a step-by-step process in Part II.

In summary, attempts at resolving the definitional confusion surrounding responsibility by promoting a single, all-purpose definition of responsibility will only exacerbate the problem, since the constructs of role/task, normative, moral, causal, felt and judged responsibility all have their place in the accountability process. On the other hand, the current plethora of responsibility terms “add up to a morass, not full science” (Staats, 1999, p.6 of reprint). The challenge is how to define these constructs, how to distinguish them from constructs that address the ambit of responsibility, and how to embed them in a conceptual structure. There clearly is a need for a cogently argued set of constructs of responsibility and accountability and for a model that shows how they relate to one another. This is the subject of Part II.
PART II: INTEGRATIVE RESPONSIBILITY AND ACCOUNTABILITY MODEL

We take the view that responsibility and accountability refer to different parts of an overall accountability process, and that responsibility needs to be established first, before people are called to account. In jurisprudence, without verdict, sentence cannot be passed. Thus in the James Hardie case (Jackson, 2004; Skulley, 2004), the company’s culpability for the incidence of asbestos-related diseases and deaths had to be established first, before compensation could be demanded and obtained. In this case, the accountees were James Hardie, its entire 2001 board, and certain of its senior managers; the accountors were the state government, a judicial inquiry, the federal government, government departments, Australian courts, trade unions, the media and individual litigants.

To help clarify the responsibility and accountability processes, we employ a graphical model, the Integrative Responsibility and Accountability Model (IRAM). Figure 2 shows the IRAM in its entirety, however, only Stage 1 is fully fleshed out. To assist the reader in understanding the model, we develop the rest of the model in a step-by-step process. Figure 2 also highlights one of the main features of the model, namely that in so far as the behaviour of accountees is concerned, there is an external and an internal domain.

The external domain (above the dotted horizontal line) refers to actions, events and constructs emanating from the accountor(s), and the internal domain (below the dotted line) depicts actions, events and constructs emanating from or relating to the accountee(s).

The two domains are, of course, not to be understood as two parallel worlds that exist independently of each other. Instead, accountors will not only be cognizant of much of what goes on in the accountee internal domain (e.g. whether an accountee is perceived as capable, willing and likely to exercise self-accountability), the accountee will be influenced by expectations that he or she may hold with respect to the accountor (e.g. whether the accountor recognises and accepts that high risk-taking strategies entail occasional
failures), and the two parties will influence each other (Tetlock, 1992, 2002). For example, while James Hardie initially managed to extricate itself from having to pay compensation (Jackson, 2004), social and political pressure was such that the company eventually had to agree to meet its ethical obligations (Skulley, 2004).

Returning to the model, let us assume there is a problem, task, or opportunity that an accountor and/or an accountee may need, want, or be asked, to deal with. Typically the accountor will take the initiative, however, when the accountor and the accountee trust one another, the accountee may initiate. Either way, this is the beginning of the accountability relationship and hence the beginning of the IRAM. In Figure 2 this initiating step is indicated by the dark grey circle ☐. The rest of the model is alluded to in a light grey tone to give the reader an idea of where this model is heading.

As well as introducing the accountor and the accountee, Figure 2 also introduces the construct of role/task responsibility since both accountors and accountees tend to initiate actions in terms of specific roles they have.

The accountee’s role/task responsibility

Note that in Figure 2, the boxed arrow “role/task responsibility” located above the “accountor” box refers not to the role/task responsibility of the accountor, but to the accountee’s role/task responsibility as seen by the accountor. While one might expect perceptions of the accountee’s role/task responsibility to be the same for both parties, this is not necessarily so, as in the case of role ambiguity. Thus, depending on a firm’s social maturity, a CEO may or may not accept that s/he has to account to the local community for any social or environmental impacts that the firm’s operation has on the community.

Role/task responsibility is a product of the social roles that people acquire, or choose to accept. It implies duties and obligations arising from the proper performance of the role. Role/task responsibility is usually understood to be attached to particular tasks assigned to, or carried out by, people. However, while role and task responsibility are closely linked, they are not identical (Höffe, 1989). For example, two account managers in a firm servicing vastly different clients can have the same role responsibility, but different task responsibilities. Task differences manifest themselves in differences such as the nature of the task; its unfamiliarity, ambiguity, complexity, instability; the decision environment; irreversibility; significance; and resource constraints (Beach and Mitchell, 1978). Role/task responsibility has limits (i.e. people can behave out of role), it can give rise to role conflict, and roles may exist but not be filled by anyone. Furthermore, role/task responsibility can be shared (e.g. in team sports or parentage); it can be devolved vertically (e.g. devolving certain decisions down the line); it can be dispersed horizontally (e.g. the dispersion of the HR function to various departments); however, it cannot be diluted. In other words, while football team members may share the role/task responsibility of winning their game, each team member has to give his/her personal best.

Accountees trying to exercise role/task responsibility can perform certain routine tasks more or less ‘blindly’. However, more often than not they will have to gather information, deliberate, investigate alternatives, and make judgments before deciding whether to proceed, and if so, how. This introduces Stage 2 of the IRAM (Figure 3).

Judging and deciding are fundamental to human activity. When an accountor asks an accountee to do something, the accountee has to make a judgment as to the meaning and validity of the request, and then exercise a decision/choice as to whether, how and when to carry out the task. How decisions are made, and by whom, has significant accountability implications. People are not only held accountable for outcomes, but also for the decision processes that led to those outcomes, for example, whether the process was sufficiently rigorous, consultative and so on (Siegel-Jacobs and Yates, 1996).
The decision-making process may also involve accountors and accountees in mutual influencing. An accountor may monitor, lobby or guide an accountee while s/he considers options (Niehoff and Moorman, 1993). Ultimately, however, an accountee will make a choice, even if the choice is inaction. An accountor may also have to endorse an accountee’s choice. Again, one can depict this part of the process graphically. The grey horizontal arrows on Figure 3 depict actions, namely the formulation and consideration of options by the accountee, with or without the involvement of the accountor. These eventually lead to an event, in this case, a decision being made on what to do. Decisions and choices are, of course, not made in a vacuum, but in the context of certain normative and moral constraints.

**Normative and moral responsibility**

Normative (legal/ethical) and moral responsibility arise from having to behave or make decisions and choices that are subject to normative and moral rules of conduct.

Normative responsibility occurs in the external (accountor) domain. Laws are fully binding, rely for their effectiveness on force, and unlawful behaviour gives rise to actual or notional harm. Ethical codices and conventions may or may not be binding, their effectiveness relies on education, membership and ostracism, and unethical behaviour causes offence (Koniak, 1996).

Moral responsibility, on the other hand, occurs in the internal (accountee) domain and is linked to personal values. The compliance mechanism is conscience and the trauma of shame (Koniak, 1996). Notions of morality may underpin ethics and law, but need not. Some laws simply regulate matters of convenience (e.g. laws relating to daylight saving hours), and some ethical rules require an amoral stance (e.g. the “cab-rank” rule that obliges Queensland barristers to serve the next person in a queue (Wasserstrom, 1975)).

Both kinds of responsibility influence choice. In some circumstances, people may exercise normative or moral responsibility even in the absence of role/task responsibility (e.g. whistleblowing). Normative responsibility and moral responsibility can be shared, but they cannot be diluted. In other words, generally one either has full normative or moral responsibility, or none. The latter applies in cases of doli incapax – the inability to understand that a wrong has been committed.

Having made a decision for a course of action, accountees need to implement their decision in order to, hopefully, achieve some desired consequence or outcome.
Consequences and causal responsibility

*Consequences* are the result of implemented decisions (Figure 4), and can display a number of characteristics. They can vary in quality (extremely negative, through neutral, to highly positive), significance (highly significant to negligible), frequency (once only to repeated), and reversibility (fully reversible to irreversible). People aim for, or are meant to aim for, consequences that meet or exceed requirements. Note that a loss in a start-up company that is smaller than allowed for would be regarded as a consequence exceeding requirements. A consequence is assessed in the light of the consequence itself, the action and factors that led to it (e.g. there may be multiple causes), and the intentions that guided that action (e.g. noble versus malicious intent). While objectively the consequence may be the same for the accountor and the accountee (e.g. so many widgets made, so many contacts established), the meaning of the consequence can vary dramatically with the same consequence being perceived as a reasonable result by one party and as deficient by the other. For accountability to function, consequences have to be linked back to those who occasioned those consequences. This gives rise to the notion of causal responsibility, which we define next. Consequences and the causal responsibility that arise out of them can once again be depicted graphically (Figure 4).

**Figure 4: Stage 3 of IRAM (addition of consequence and causal responsibility)**

*Causal responsibility* may be attributed based on whether a person or group caused a consequence to occur, precipitated it, or contributed to it.

The three types of responsibility discussed so far – role/task, normative and moral responsibility – have an *ex ante* (obligation) and an *ex post* (performance) dimension to them. In other words, one can say that a party has a role/task responsibility to perform a certain future task, and one can say that the party fulfilled their role/task responsibility in a competent manner. Causal responsibility is different because it is entirely an *ex post* construction, after all, causation can only be attributed to something that has already happened. Causal responsibility therefore is tied to consequences and flows from them; but establishing causal responsibility in practice can be complicated. Causation in the social sciences can occur, or can be inferred, in four main ways (Heider, 1958):

- directly by performing or failing to perform an action (e.g. by reducing CO₂ emissions, or not supplying a welder with protective goggles);
- indirectly by instigating an action (e.g. by coercing a subordinate to do something);
indirectly by association (e.g. by voluntarily remaining part of a group that one knows to be engaged in unethical behaviour); and
indirectly by contributing to or facilitating an action (e.g. by co-funding research that helps reduce environmental degradation).

The last case also includes the notion of multiple causes, and ipso facto, multiple, that is, shared causal responsibility. Those who exercise shared role/task responsibility, or not, can be collectively and severally held causally responsible for outcomes produced by them (Schlenker, 1997). Note that multiple causes can take the form of multiple people, as in a research team, or multiple non-human factors, as in industrial accidents.

Once a consequence has occurred and causal responsibility has been established, an accountor may evaluate the outcome and the accountee’s contribution to it. Of the various responsibilities discussed thus far, only causal responsibility is dilutable to the extent that an accountee contributed to a consequence.

In this paper, we refer to the outcome of the evaluation and reflection process respectively as the evaluation result (in jurisprudence this is called establishing the facts of the case) and the reflection result. They in turn give rise to the constructs of judged and felt responsibility. We define these four concepts next.

**Evaluation and reflection result, judged and felt responsibility**

The accountor *evaluates* the consequence of a decision or choice, and considers the accountee’s contribution to it. Note that the accountee has not yet been asked to explain, justify, defend, or account for anything. How soon or often an accountee’s performance is evaluated depends on factors like the task (ongoing to a once-only task, easy to complicated); the importance of the task (critical to marginal); and the accountee’s competency (expert to greenhorn). Evaluation may be measured using performance management tools, written contracts, or other tools. Evaluating an accountee’s contribution to a consequence is difficult without suitable measures.

An accountee *reflects* on the consequence. An accountee assesses the extent to which s/he performed according to external criteria like goals, targets, objectives, laws, contractual obligations, job description, procedures, policies, union rules, or work practices. Internal criteria the accountee applies during reflection include ethics, morals, values, personal targets, professional norms, and the accountee’s perceived social role and ideological fit with the situation. Again, we can depict these processes with the aid of the model (Figure 5).

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**Figure 5: Stage 4 of IRAM (addition of evaluation and reflection result, and judged and felt responsibility)**
Accountee perceptions about a consequence and their contribution to it can range from highly positive to highly negative. These perceptions can be influenced by the relative personas of the accountor(s) and accountee(s), and their relationship. In addition, situational factors, such as the perceived degree of interference from the accountor or others, adequacy of resources, and organizational culture and norms, influence reflections about the consequences. In organizations with a pronounced blame culture, people's preparedness to take risks is likely to be diminished as they try to protect themselves from anticipated negative accountability consequences (e.g. Lerner and Tetlock, 1999; Fessler, 2001).

As stated above, the legal equivalent of the evaluation result is “the facts of the case”. The next step in a judicial process would be the determination of the verdict, which essentially determines a person’s or group’s culpability. Curiously, in the non-legal world there is no equivalent term for this concept. We have therefore borrowed from Schlenker’s (1997) notion of “judging responsibility”, to create our term, judged responsibility.

Judged responsibility takes into account any applicable role/task, normative, moral or causal responsibility. Note that judged responsibility can be assigned on the basis of one or more of these first-order responsibilities. For example, managers can be held to account for the poor performance of a report on the basis of the role responsibility they have as managers; a whistleblower’s actions will be motivated and evaluated on the basis of ethical considerations alone; and a child may be found causally responsible for an accident, notions of role/task responsibility or normative/moral responsibility having no applicability here.

Note that differentiating between causal responsibility and judged responsibility is important because, somewhat simplistically, causal responsibility merely wants to know: who did it? Judged responsibility, on the other hand, takes a given consequence and asks: what was the role/task, normative, moral and causal responsibility of the entity that precipitated, caused or contributed to the consequence? And, are there any factors that would have the effect of diluting, or even rendering irrelevant, one or more of these responsibilities? The answers to these questions then become an input into judged responsibility considerations.

Felt responsibility refers to the accountee’s mental and emotional acceptance of having contributed to or caused a consequence – taking into consideration role/task, normative, moral and causal responsibility, and any diluting or extenuating factors. Felt responsibility parallels judged responsibility. The difference is that felt responsibility involves considering one’s own perceived contribution, rather than having this contribution judged by others. Note, while a group such as an autonomous team can be judged collectively responsible for a particular consequence, strictly speaking only the individual members can feel responsible. If a majority of group members share these feelings of responsibility, the rest of the group may agree to measures the group takes, even though some individual members may not feel causally responsible. Thus when Pope Benedict XVI apologized to children who had been abused by catholic clergy, he was apologizing on behalf of a very large group, namely the catholic church, very few of whose members had cause to feel personally responsible (Welt online, 2004).

This then completes the responsibility phase of the accountability cycle. To recapitulate, the combination of role/task, normative, moral and causal responsibility leads to judged responsibility from external parties, and felt-responsibility arising from internal reflection. Clearly, many other factors influence the responsibility process. For example, mutual influencing between accountor and accountee can take place at various points in the process. These and other complicating factors such as feedback loops are outside the scope of this paper. Once an evaluation result has been arrived at and judged responsibility has been assigned by the accountor, people may be called upon to concede, excuse, explain/justify or refuse a poor evaluation result to those to whom they are
accountable – there is usually little need to concede, explain, justify or refuse a good result. This is the beginning of the accountability phase, which we describe next.

**Accountability exemption or mitigators, determination of accountability response**

In this section, we describe the account-seeking and the account-giving process that takes place between Stages 4 and 5 of the IRAM (see Figure 6), and the determination of the accountability response in the external accountor and internal accountee domain.

In addition to cases of *doli incapax*, accountees may be exempted from accountability when acts are non-volitional (the accountee had no choice to act other than s/he did), or where a consequence could not have been foreseen. Such situations are the subject of a substantial literature, but are beyond the scope of this paper (e.g. de Leede et al., 1999; Kane, 1996; Markman and Tetlock, 2000; Schlenker, 1997; Wallace, 1994).

From the accountor’s perspective, if the evaluation result does not meet stipulated requirements, and it is legitimate to hold the accountee to account, the accountee may be called upon to account for the consequence and for his/her contribution to it, in case mitigating circumstances favour the accountee. This essentially refers to situational or dispositional factors that compromise people’s ability to properly fulfil their role/task responsibility. An accountee may also pre-emptively offer an account. Either way, the account can take the form of a *concession* with or without *apology* (blame is accepted, regret may be expressed and compensation may be offered); *excuse* (blame is accepted but argued to be nullified or mitigated because of uncontrollable externalities or because of unintentionality); *justification* (blame is accepted but behaviour is argued to have been appropriate or acceptable under the circumstances); and *refusal* (blame is not accepted, the severity of the consequence is disputed, or the legitimacy of the accountor to judge conduct is disputed). These different forms of accounting and the associated mitigators have been exhaustively researched and discussed but are outside the scope of this paper, suffice it to say that mostly these are issues of control, intention and ethics, and the availability of resources, skills and information (e.g. Bell and Tetlock, 1989; Bovens, 1998; Schlenker, 1997; Shaw et al. 2003; Wallace, 1994). In certain circumstances, ignorance of the law may also be allowed (Watson, 1996). Note that just as noble intent may mitigate accountability for a failure/mistake, so reprehensible conduct or intent may serve as an
aggravating circumstance in determining external accountability (e.g. Finkel, 2000; Markman and Tetlock, 2000; Thompson, 1987).

In summary, once judged responsibility has been determined, an accountor needs to decide whether an accountee can be legitimately held accountable at all. If so, then an accountee should be given the opportunity to concede, explain, justify or refuse judged responsibility. Legitimate excuses, justifications and explanations give rise to the notion of mitigating circumstances. Having determined whether exempting, mitigating or aggravating circumstances with regard to an accountee’s contribution to a consequence apply, and having given due considerations to such factors as the relative status of the accountor/accountee and significance of the consequence, an accountor needs to determine an appropriate accountability response. This involves judgment as to whether and how to reward, counsel, sanction, punish or otherwise deal with the behaviour that led to a given consequence.

Determination of accountability response in the external and internal domain

In responding to consequences that exceed, meet or fall short of requirements or expectations, accountors can target organizations’ its people (e.g. through rewards, sanctions, feedback); systems (e.g. introduce, modify or scrap a flexi-time system); procedures (e.g. make procedures more flexible); people management practices (e.g. encourage employee networking by providing an in-house cafeteria); or a combination of these. The CSR slant of this paper calls for a focus on accountability practices that target organizations and their people. We should emphasise here that accountability should always be a contingent response to accountee performance. This is important because there is compelling research evidence that “the real key to providing praise and commendations to employees on the one hand, and reprimands and social disapproval to them on the other hand, is whether these events are administered contingent on employee performance” (Podsakoff et al., 2006). This also applies at the organizational level. Thus certification and award systems for good environmental performance will only remain meaningful over the long term if monitoring and certification procedures remain transparent, objective and impartial.

Although the accountability literature provides little explicit guidance as to the underlying purpose of accountability, numerous authors have researched and discussed the impact of accountability responses. At the personal level, this covers a very wide spectrum of responses from lavish to modest rewards; through to mentoring, supporting, coaching, training, counselling and directing people; and ending at the other extreme with rebukes, sanctions and punishments of differing severity (e.g. Fessler, 2001; Lawler III, 2003; Markman and Tetlock, 2000; Siegel-Jacobs and Yates, 1996). We have not mentioned feedback as part of this list, because feedback is presumed to be an activity that accompanies all other types of accountability responses. Research shows that whatever other form of accountability is used, unless it is accompanied by feedback, an accountee may not know why she is being rewarded, mentored, trained, supported, directed, counselled, rebuked or punished. Without this understanding, the accountability response may not only fail to achieve its objective, but be counterproductive (Siegel-Jacobs and Yates, 1996).

Assuming that it is reasonable to hold a person or group accountable (in terms of the mental-state, foreseeability and volition criteria discussed above), nine key issues need to be considered in arriving at an efficacious and fair accountability response. Briefly these are: nature of the mistake, failure or achievement; gravity, significance and impact of the consequence; the contribution the accountee made to a consequence; mitigating, aggravating or elevating circumstances; need or possibility of further improvement; accountee’s future desired behaviour; nature, salience and magnitude of rewards and punishments; proximity of calling to account; and fairness of accountability (e.g. Carlopio
et al. 2001; Cummings and Anton, 1990; Kane, 1996; Lawler III, 2003; Lerner and Tetlock, 1994; Marcum, 2000; Schlenker, 1997; Wallace, 1994; Shaw et al. 2003).

Parallel to the accountant’s actions at Stage 5 accountees (re)interpret both the accountant’s responses to their accounting and their reflection result by affirming, rationalizing, or justifying the reflection result to themselves. Depending on the quality of the consequence; the extent to which accountees identify with the consequence; how successfully they have reconciled their reflection result with the external evaluation result; to what extent they are prone to attribution behaviour, and other dispositional, situational and intercultural factors; and having taken perceived mitigating, aggravating or elevating circumstances into consideration, the accountee may determine an appropriate self-accountability response. This can take many forms, from pro-actively seeking minor to major rewards, through seeking feedback and counselling, to voluntarily recalling a product, or even taking it “off the shelf”, because it is known to be dangerous or harmful. Whether this is merely an act of “brand management” or corporate social responsibility is another matter.

Having satisfied oneself that a self-accountability response is justified, an accountee is more likely to accept accountability responses from external parties (Collins and Hoyt, 1972). This brings us to the concept of external accountability.

External accountability

As stated above, the proposed separation of judged responsibility and external accountability as a two-step process is paralleled in the criminal justice system, where a level of guilt is established first (the verdict), before determining the appropriate accountability response (the sentence). According to Semin and Manstead (1983), the verdict is determined on the basis of the connection rule (in what way is the accountee associated with the act?). Notably, they link the connection rule directly to our construct of judged responsibility: “In legal philosophical analyses connection rules are exemplified by role responsibility, causal responsibility, and legal liability responsibility”. The sentence is determined, among other things, on the basis of the capacity rule (in what way can the accountee reasonably be held accountable?). Again, this stage of the accountability process has a particular place on the IRAM (Figure 7).

Our definition of external accountability is based on several propositions. First, accountors and accountees can be individuals, groups, or entire organizations, with
multiple constituencies on both accountor and accountee sides. Second, accountability is not necessarily a controlling instrument, but a contingent response to individual, group, and organizational needs and goals (e.g. Bergsteiner and Avery, 2007; Dose and Klimoski, 1995; Roberson and Colquitt, 2005). Third, accountability responses are not just about rewards or sanctions but include a wide range of options from highly positive to highly negative. Finally, for accountability responses to have the desired effect, they need to be applied with due regard to process and outcome accountability (Siegel-Jacobs and Yates, 1996).

While much of the accountability and management literature implicitly recognizes concepts such as evaluation result, judged responsibility and external accountability, it has no explicit terms for them. As already discussed, this leads to confusion in both language and conceptual thinking. Extant definitions in the literature of external accountability, such as they exist, are not helpful since they are prone to disagreements, gaps and poor conceptualisation. Briefly the key problems include an excessive focus on individuals and on control and compliance; a lack of reference to the purpose of accountability; operational imprecision; the exclusion of self-accountability; a pronounced bias towards the negative side of accountability; and a tendency to treat accountability responses in a bi-polar manner (Pettigrew, 2001).

Note that for a variety of structural or situational reasons it may not be feasible or opportune to hold an accountee or even a group accountable, even though they have been judged responsible. The “problem of many hands” may make it difficult to even ascertain precisely where the root cause of a problem lies (Thompson, 1987; Bovens, 1998). An accountee who is difficult to replace by virtue of special knowledge, skills or other resources, will not only be less likely to be blamed for poor results, but even less likely to be held accountable (Bell and Tetlock, 1989). Further, the cost of holding someone accountable may be so high it discourages disaffected parties from seeking satisfaction; and a particular accountee, or group of accountees, may be too powerful, under someone’s protection, or there may be some other reason why it may not be opportune to hold them accountable. Policemen in the states of NSW and Victoria, who attempted to blow the whistle on corrupt NSW police officers, discovered at great pain and danger to themselves what it means to try to engender organizational social responsibility in their police forces (Connelly, 2001; Shiel, 2001).

External accountability relates exclusively to the external accountor domain and does not encompass the internal construct of self-accountability, defined next.

**Self-accountability**

Self-accountability involves the self-evaluation of behaviour and its consequence(s), and any voluntary changes to behaviour. Individuals may seek or self-administer rewards, sanctions, or feedback based on progress towards goal attainment.

Self-accountability is allied to various self-concepts, but the terms private autonomy (Mayer-Maly, 1989), self-management (Dose and Klimoski, 1995), and self-regulation (Schlenker, 1997) can be regarded as particularly relevant to self-accountability because they implicitly or explicitly include the self-administration of rewards or compensatory behaviour. The at times marginal treatment of self-accountability in the literature is somewhat baffling given that many renowned writers in the field of leadership are promoting a visionary style of leadership, a key component of which is self-management and hence self-accountability (e.g. Avery, 2004; Bass, 1990; Manz and Neck, 1999).

The construct of self-accountability has gained additional credence due to changed perceptions of role behaviour. Frink and Klimoski (1998) point out that historically people were perceived as being primarily role-takers. However, current thinking and empirical evidence suggest that workers in visionary and organic organizations in particular are in fact role-makers in how they shape their job and work-place environment. Employees with
greater participation in the affairs concerning them are increasingly likely to exercise self-accountability (Avery, 2004, 2005; Frink and Klimoski, 1998). In some situations, self-accountability may not be entirely voluntary, but people may be "allowed", "encouraged" or perhaps even "required", to exercise self-accountability in order to allow them to save face, or avoid protracted legal proceedings.

Self-accountability can exist at all levels of an organization, from the lowest paid worker to the CEO and external boards of directors; and can be exercised by individuals or groups. James Hardie’s move offshore to the Netherlands to minimize compensation liabilities was a spectacular example of self-accountability avoidance. Despite the usefulness of a distinction between the constructs of external accountability and self-accountability, many organizational theorists simply refer to both constructs collectively as accountability, or pay scant attention to self-accountability (e.g. Lerner and Tetlock, 1999; Schlenker, 1997; Siegel-Jacobs and Yates, 1996).

Confusingly, the literature also makes reference to felt-accountability (e.g. Ammeter et al., 2004; Hall et al., 2006; Hochwarter et al., 2005). These authors intend this construct to be understood as an ante-consequence construct. Given that some forms of external accountability can literally be felt (e.g. a pat on the back), this renders the term felt accountability ambiguous at best and misleading at worst. We therefore reject it.

In summary, there is broad acceptance in the literature of the notion of self-accountability, even though some authors appear to negate it by omission. This is surprising given that self-accountability benefits organizations. In the next two sections, I discuss the future behaviour of the accountee and of the accountor.

**Future behaviour of the accountee**

The future behaviour of the accountee refers to behaviours manifested by the accountee in response to external and/or self-accountability.

The accountee's future behaviour will be largely influenced by: a) perceptions of the accountability process and by any overt or covert accountability responses that an accountor or accountors may institute; and b) self-accountability measures that an accountee may engage in. This phase of the accountability process has been the subject of a considerable body of research, particularly in the motivation area. This starts with the simplest models such as those proposed by Kahn et al. (1964); Katz and Kahn (1978); and Frink and Klimoski (1998); which are limited to depicting actions and reactions of accountors and accountees. Authors such as Carlpio et al. (2001), Dose and Klimoski (1995), and Porter and Lawler (1968) expanded on this by adding accountability mechanisms. Substantially more complex models proposed by authors such as Bass (1990) and Locke (1997) include alternative accountability responses that are contingent on performance. The more complex models in particular depict not only changes in accountee behaviour, but also changes in the person. For example, Locke’s model predicts that performance successes and failures impact on an accountee’s sense of self-efficacy; and Bass’s model shows that certain accountor actions can lead to loss of self-esteem on the part of the accountee. In the case of organizations, such changes may manifest themselves in terms of organizational culture, brand and reputation. All models have in common that they imply or explicitly depict a cyclical and interactive process of accountor and accountee behaviours. The purpose always is to remedy poor or undesired accountee behaviour, where feasible to seek continuous improvement in behaviour, or to maintain desired behaviour, always with the intention of enabling and, where possible, inspiring optimal future behaviour.

Note that we have quite deliberately used the term *future* behaviour, rather than *new* behaviour, since the word new has connotations of different, a meaning that is not necessarily intended. Desired future behaviour can occur in four different ways:

- accountee maintains existing desired behaviour;
- accountee engages in new desirable behaviour;
- accountee ceases undesirable behaviour, learns not to repeat it and engages in new desired behaviour; or
- accountee ceases undesirable behaviour and reverts to previous desired behaviour.

As indicated above, only in two cases is new behaviour explicitly called for.

**Future behaviour of the accountor**

All of the above-mentioned models depict the accountor simply as someone who initiates accountor/accountee interactions, monitors and evaluates accountee performance, and influences future accountee behaviour by means of accountability responses. However, in all of these interactions, the presumption seems to be that, unlike the accountee, the accountor does not change. Such presumption seems unwarranted. After all, there is no logical reason why a person who routinely fails as accountor should not also suffer from loss of confidence and/or reduced levels of self-esteem in the same way that an accountee does. Similarly, if an organization such as a regulatory authority routinely fails as accountor, this can have a negative impact on how the organizational members view their organization and themselves.

Based on the available evidence it can be said that the future behaviour of the accountor will be influenced by the evaluation result (e.g. good results will engender positive attitudes, poor results most likely not); the accountee’s response to the evaluation result (e.g. a degree of mea culpa in the case of poor results can soften punitive attitudes); the accountor’s choice of accountability response (e.g. an accountor may resent having to give negative feedback); the accountee’s response to this (e.g. accountee contriteness may moderate punitive attitudes); how the accountee responds during the implementation phase of the accountability response (e.g. the accountee willingly accepts the accountability response); and accountor factors. In the aggregate, these factors then affect an accountor’s future behaviour vis-à-vis an accountee in a variety of ways.

As previously discussed, in certain situations an accountor may decide not to hold an accountee overtly accountable, but in so far as behavioural changes on the part of the accountor are likely to change the relationship between the parties, changes in both their behaviours are likely. Furthermore, in the absence of any accountor-applied accountability measures, overt or otherwise, the accountee may choose to exercise self-accountability and change behaviour.

Adding the accountor’s and the accountee’s future behaviour to the model then almost completes the IRAM (Figure 8). The only additional refinement is the addition of some labels to clarify where the responsibility phase ends and the accountability phase starts.

**Applying the model to CSR and to global responsibility in banks**

The following briefly summarises the operational logic of the then completed IRAM using the (ir)responsibility of some banks as an example. Banks can, of course, act as both accountor (e.g. when they ‘haul a client over the coals’ for not meeting mortgage obligations) and accountee (e.g. when highly complex and risky financials deals land them in such serious strife that taxpayers finish up having to bail them out).

This leads to the question: what is the role of a bank? Responses can vary enormously. For example, “Grameen Bank became established as a formal bank which provides small, collateral-free credit to poor rural people mainly women, for income-generating activities”. Its founder’s “dream is the total eradication of poverty from the world” (Grameen Bank, 2009). Grameen Bank therefore sees itself as being in the service of the community. Profits it generates essentially ensure that the bank stays in business so that it can fulfil its social contract. The bank therefore plays a socially constructive role, abides by legal requirements, conducts itself in an ethical manner, and contributes to common wealth (the consequence). Grameen Bank has been so successful that its
founder, Professor Muhammad Yunus, has been awarded the Nobel peace prize (external accountability).

Other banks are not quite so benign. Their role is to unashamedly pursue maximum profits for their directors and shareholders. In pursuing such profits, and notwithstanding their fiduciary duty to their depositors, they circumvent the law, ignore ethics, and willingly take incalculable and indefensible risks that can wipe out the life savings of depositors (a consequence), and impose huge costs on taxpayers (another consequence). Here accountability is to multiple constituencies (the bank being accountable, among others, to depositors, shareholders, employees, regulators, and the government), but the “needs” of shareholders and directors are given priority over all others. Following the collapse of several US banks, numbers of high-flying US bank managers were judged to be responsible for these failures and were asked by legislators and regulators in the US to account for these failures at senate hearings. Others had to appear in court, some of whom were convicted of criminal offences (external accountability). Many appeared unable or unwilling to accept responsibility (felt responsibility), they rejected external accountability and were unwilling to exercise self-accountability, but returned to business as usual (future behaviour) as soon as circumstances allowed.

Legislators and government agencies with an oversight function for the banking system (here banks are the accountable) are supposed to monitor such operators, but have demonstrably failed to identify and address the worst excesses. As Bergsteiner and Avery

Figure 8: The Integrative Responsibility and Accountability Model (IRAM)
(2009) argue, in complex systems, the comprehensive and systemic failure of accountability relationships is more or less inevitable when the multitude of accountability relationships and their nature is not made explicit.

Conclusions
In this paper, we introduce eight responsibility and accountability constructs that: a) define the nature of an obligation that one party has to another (role/task, normative and moral responsibility); b) define responsibilities that arise from decisions, actions and behaviours (causal, felt and judged responsibility); c) differentiate between external and self accountability; d) are sufficient and necessary to explain the generic responsibility and accountability phenomenon; and e) provide taxonomic differentiation from responsibility constructs that define the ambit or scope of responsibility (personal, team, corporate or global responsibility). Further, we have generated a process model of responsibility and accountability with discrete and sequential stages, and shown how our responsibility and accountability constructs relate to the process stages.

The responsibility and accountability constructs so derived clearly represent social constructions of reality (Babbie, 1998). While there is substantial literature support for the eight constructs, they do not represent absolute truths or concrete events, but are subject to interpretation by accountors, accountees, evaluators, beneficiaries, bystanders, victims, and other actors in an accountability episode. Different forms of responsibility can conflict, complicating decisions at various points in an accountability episode.

Finally, using banks as an example, we have suggested that CSR and global responsibility can usefully be understood, explained and predicted by looking initially at their first-order components, namely role, legal and ethical responsibility; at the performance stage at causal, judged and felt responsibility; and at the accounting stage at external and self-accountability.

References


