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Accounterability and the problematics of accountability

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Abstract

This paper seeks to contribute to the emerging stream of literature on the problematics of accountability (Messner, 2009; Roberts, 2009; McKernan, 2011) and the possibilities of accounterability (Kamuf, 2007) by questioning whether and how accounterability can appear as a response to the problematics of accountability's operationalisation. To answer this question, this research considers the problematics of accountability found in the limits inherent to the giving of an account (Messner, 2009), in the ambiguous relationship between accountability and transparency (Roberts, 2009), and in the as yet unresolved contradictions of accountability (McKernan, 2011). Accounterability is seen as a practice of resisting accountability demands whilst giving an account. Alternative practices arising out of such resistance are inductively identified through an ethnographic study of the day-to-day practices of the Salvation Army used as an extreme case. This case shows how an ideal form of accountability raises more questions than it answers in practice, thereby leading individuals to develop their own counter-abilities. Because accountability to a Higher-Stakeholder appears to be an unreachable ideal, identifying *to whom* one should give an account of oneself becomes problematic. A working response to the problematics of accountability, accounterability emerges as the mechanism whereby the limits and contradictions of account giving are transformed into the conditions of its realisation: unreachable accountability is transformed into tangible day-to-day practices that may differ slightly from expected ideal conduct. It transpires from this study that the main strength of accountability lies in its ability to absorb and to override its limits and contradictions, transforming them into conditions of its possibility. As such, accounterability emerges as the ultimate manifestation of this strength.

Keywords: accountability, accounterability, responsibility, reflexivity, resistance, the Salvation Army

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Accountability and the problematics of accountability

Introduction

In a context in which doubt is cast more on managers' propensity to fulfil the requirements of stockholders, the economy and society in general, practitioners, governments and academics alike have voiced calls for greater accountability. For proponents of greater accountability, giving an account should make people's and organisations' conduct visible to stockholders. Such transparency, argues agency-theory-based accountability literature, is expected to monitor conduct and align subordinates' and managers' deeds with stockholders' interests. In this view, accounts of value created for stockholders are generally summarised as the routine of accountability (Roberts, 1991, p.356). Yet, at the grassroots level, we have no guarantee that givers and demanders of accounts are in nature transparent enough to each other to make such records eventuate and thus play their monitoring role. This has led some scholars to point to the limits of accountability as not always desirable (Messner, 2009, p.918). Such issues also point to the limits of transparency, as making conduct visible distracts from investigating the reasons for people's day-to-day conduct. Eventually, this makes accountability drift from its moralising heuristics toward a technocratic practice (Roberts, 2009, p.963). As conceived and understood, accountability is characterised by contradictions as yet unresolved: while giving an account supposedly constructs the moral and responsible self, by insisting on compliance with social norms, the accountability discourse leaves moral and ethical concerns aside (McKernan, 2011). In other words, argues McKernan, accountability is the condition of possibility and impossibility of responsibility and morals. Without identifying this as the "problems of accountability", Kamuf (2007) explored the possibilities of *account-er-ability*, as a form of resistance making the giving of an account a meaningful day-to-day practice restored as a condition for morals and individual

responsibility.

In this paper I set out to contribute to this stream of literature on the problematics of accountability and the possibilities of counterability. Counterability has not been further developed since Kamuf invited us to reflect on counter-abilities, therefore I seek to enrich the concept. To this end, I question how counterability can appear as a response to the problematics of accountability. Accountability can be framed by four interrelated questions (*who, to whom, for what and by which means*). The *who, for what and by which means* questions have been largely addressed in studies of limits to accountability and transparency and the aporetic nature of account giving. The *to whom* question seems to have been under-explored suggesting general acceptance that account demanders are stockholders or other stakeholders (Laughlin, 1996). By entering into accountability through the *to whom* question, I seek to explore the fourth major issue so further research can comprehensively build on the problematics of accountability. The *to whom* question is studied through a church setting as an *expressive case* (Berry, 2005). An ethnographic study of the practice of accountability within the Salvation Army enabled me to bypass the information asymmetry in agency theory as assumed in research based on private companies. My ethnographic account reveals two alternative assumptions made by church people. Firstly, accountability is addressed to God as higher principal. Secondly, this higher principal is omniscient, so there is no information asymmetry at His expense. This assists in concluding that counterability appears as a viable response to certain problematics of accountability, transforming the limits inherent in the giving of an account into the conditions of its possibility.

My argument is structured as follows. The first section reviews the critical literature on accountability and its problematics and lays out the theoretical framework underlying the remainder of this paper. The second part introduces the chosen empirical field of study and

the methods employed in this research. The third part analyses the problematics of accountability and counterability within the Salvation Army. The fourth section concludes this paper with discussion of its empirical findings and suggests paths for further research on accountability and counterability.

1. Accountability, problematics, and counterability

The systematic giving of an account proves difficult to actualise, because even if “nobody argues with the need for accountability [...] how accountability is defined, and seen to be provided, is far from resolved” (Sinclair, 1995, p.219).

1.1. Accountability as the giving and demanding of reasons for conduct

Accountability can be understood as a requirement to give an account of oneself and of one’s activities. In relations of accountability, of the “*giving and demanding of reasons for conduct*” (Roberts and Scapens, 1985, p.447), the subject is then constituted as answer-able, *i.e.* as one who must be able to give evidence of the reasonableness of his or her actions to a community of others. Narrative as well as the giving and receiving of accounts have been recognized as central to the development of moral agency and the rendering of “*life intelligible and meaningful*” (Shearer, 2002, p.545). Concern for truth, fairness, and justice in accountability is intensified when the moral aspect of the practice is emphasised and when accountability is associated with an “*absolute obligation to the Other*” (McKernan & Kosmala, 2004, p.356), *i.e.* an open ended obligation imposing itself on everybody, such as justice or love (*op. cit.*, p.329). The accountable person is presented as a moral and responsible self seeking to witness the truth, so that others have faith in him or her. Traditionally, such truth and fairness can be found in stockholders and investors basing decisions upon faith in financial disclosure

(McKernan & Kosmala, 2007, p.743).

Accountability implies relationships between people and raises the question of *to whom* accounts of oneself should be directed (Schweiker, 1993; Shearer, 2002). Accounts are owed to “others”, and an “absolute other” respectively acting as principals and higher principals, holding “supreme” authority over the organisation and its members (Laughlin, 1996)¹. Consistent with the moral foundations of accountability, the higher principal may demand accounts proving the appropriateness of resource use in relation to agreed purposes.

Ideally, organisational members should be able to have an individual encounter with the higher principal telling them exactly what he or she might want of them in order to exercise what Roberts (1991, 2001) calls *individualising accountability*. This ideal form of accountability implies the self face the higher authority in person and give a personal account of itself. This may apply to top managers with respect to the finance providers and markets who meet at annual general meetings and other events. On these occasions, such managers take instruction, o directly from their higher principals and subsequently render accounts to them (Roberts, Sanderson, Barker, & Hendry, 2006). This can also be the case in a religious context where the faithful are constituted as open, responsive, and accountable to God (Derrida & Wieviorka, 2001).

Organisational authorities are considered to have the legitimacy to define policy and doctrine reflecting the requirements of the higher principal and to compel people to conduct themselves accordingly. These authorities are coined by Weber (1922, p.1164) as “legitimate

¹ Depending on the institution, the higher principal can be the community of stockholders or capital markets (listed companies), donors (registered charities), or taxpaying citizens (public sector organisations). Although customers, clients and suppliers are key actors in organisational life, they are considered neither resource providers nor ultimate account demanders. Accountability to them takes on a different form, called *stakeholder accountability*, and constitutes a step towards Higher-Stakeholder accountability (Collier, 2008; Cooper & Owen, 2007).

violent authority” justifying the rise of bureaucracies. In this capacity as “legitimate violent authority”, managers can command other members in order to make the conduct of operations coherent. This then forms hierarchic accountability characterised by managers imposing accounting records as the privileged form of account (Roberts, 1991, p.359). People are obliged to follow prescribed procedures when accounting for conduct in order to facilitate superiors’ control of accounts and behaviour. When accounts of conduct are given to a hierarchic superior, prescriptions from the organisation management control system are followed in day-to-day accountability (Ahrens & Chapman, 2002). Thence, numerical figures can provide the higher stakeholder with a visual, memorisable representation of how resources are used in the conduct of business operations. These accounting records are coupled with words that, in the worst case, merely label them and, in the best case, make sense of them to tell an intelligible story (Quattrone, 2009, p.86). In face-to-face meetings with investors, comments on numerical figures are demanded from accountable managers: questions are asked and satisfactory answers are expected (Roberts et al., 2006).

In any organisation, the difficulty of knowing in person or being in a direct relationship with the higher principal leads to accountability being mediated through other others and through the organisation itself.² Subordinates are unlikely to have a direct relation to stockholders enabling them to relate their actions to the exact return investors might expect (Alawattage & Wickramasinghe, 2009, p.390). In contrast to conventional organisational contexts, a religious setting in its essence challenges this idea: supposedly, believers have a direct relationship to God through prayer.

² In day-to-day activities, *socialising* accountability operates as a substitute for hierarchic accountability. Peers and other group members operate as the wardens of organisational doctrine and demand reasons for conduct they expect to be consistent with what the higher stakeholder is supposed to require. Peers serve as surrogates for the higher stakeholder, exerting lateral controls. Socialising accountability appears as a soft form of hierarchic accountability (Roberts, 1996, 2001).

In the absence of a direct relationship with the higher principal, others operate as surrogates in hierarchic accountability. In day-to-day life these issues raise new questions pointing to the “problematics” of practicing such composite accountability³.

1.2. The problematics of accountability as perpetual questioning

Three lines of questioning regarding the difficulties of operationalising accountability are especially relevant to the concerns of this paper. One is informed by Judith Butler’s (2005) work and questions whether accountability is always unambiguously desirable (Messner, 2009). Another study influenced by Butler discusses the pertinence of amalgamating accountability and transparency, and calls for intelligent accountability (Roberts, 2009). Finally, a Derridean approach investigates whether and how accountability can be in its essence compatible with the construction of the moral and responsible self (McKernan, 2011).

For Messner (2009), accountability might not always be desirable because of three limits the accountable person cannot always overcome. Firstly, the accountable self is *opaque* and is not always capable of reflecting on its deeds and their rationale. It is not always capable of relating its actions to a purpose: sometimes no intelligible reason can be given, limiting the production of verbal or numerical accounts. For example, a bricklayer cannot systematically count each brick. To do so would be exhausting and overwhelming, therefore he or she cannot quantify his or her actions, Likewise, he or she cannot always explain his or her gestures when bricklaying. Secondly, forcing the giving of an account *exposes* the accountable person

³ Etymologically speaking, a *problem* is an object sent forward (*πρω-βλεμα*). This notion is therefore generally understood to mean that an object sent forward can never be reached. Endeavours to approach it ultimately result in it being pushed further forward. By extension, the notion of *problematics* encompasses ideas: sending an idea forward means that this idea is subject to debate and controversy. The notion of *problematics* is very suggestive of the impossibility of giving any definitive answer, making the object sent forward unanswerable. The impossibility of answering such questions led Plato to conceive of the notion of *aporia* as an unanswerable question. Nowadays, an *aporia* is understood to be an irresolvable contradiction or logical disjunction. This is the sense Spinoza and his followers drew in the seventeenth century from the term’s original meaning.

to violence exerted by others—by the higher principal, peers, or superiors whose demands for good reasons for conduct might sound like an interrogation. This becomes equally difficult because these others are also *opaque*, meaning the accountable individual does not know exactly what they want of him or her. If my understanding of the other’s expectations is mistaken, an account of myself cannot be fully intelligible to him or her, even though it may be a fair representation of the perception I have of myself. Conversely, I may believe I fully understand what the other wants of me and be compelled to distort my account to make it intelligible. Therefore I may produce an account which is not a fair representation of how I perceive the events I am reporting. The third limit occurs when the other is other than the higher principal, when the accountability relationship, instead of being direct, becomes *mediated*. In this situation, accounts are given to an intermediary between the higher principal and me. The role and status of the intermediary principal as well as my accounts in the relationship to the higher principal remain unclear. Mediation might lead to tensions for the accountable person *de facto* compelled to satisfy possible contradictory demands. For instance, an employee commenting on his or her performance does not always know who will appraise him or her—the higher principal or his or her direct manager. Also, the employee does not always understand the role of his or her evaluation in creating value for the higher principal.

The three limits to giving an account of oneself highlighted by Butler (2005) lead Roberts (2009) to stress that amalgamating accountability and transparency forms part of the problematic inherent to accountability. While the giving of an account supposedly contributes to the construction of the moral person, the need for transparency is based on the assumption that one, the accountable self, always finds oneself as “*already guilty in the face of*” the Other (p.959). Guilt implies suspicion and presents accountability as a mechanism whereby the individual has to prove that he or she is being fair on the mediating other. Transparency,

argues Roberts, is not a synonym for fairness, justness and morals but often distorts these, so accountability is unduly reduced to compliance with ethical guidelines (*e.g.* codes of conduct or reporting standards). Concerns about transparency result in dismissing morals and account giving as an individual practice. Therefore, Roberts suggests that returning to what one's conscience orders would give rise to intelligent accountability.

In his reflections on the ontology of accountability based on Derrida's treatment of aporias, McKernan (2011) sets out to demonstrate that, in essence, the publicity pursuant to accountability cannot succeed in constructing the moral or responsible person, although giving an account is meant to enable this. When accountability is amalgamated with business ethics, the individual is expected to behave in accordance with social prescriptions rather than with moral principles guiding his or her own conscience. He or she cannot assume his or her own responsibility, since accounting already states what is right or wrong in his or her stead. Accountability holds an unresolved contradiction: the morality of decisions implied by individual conduct is undermined, rather than supported, by the giving of an account. The morality of decisions cannot explicitly fit with any pre-established format: accounting standards or management control systems do not enable us to identify whether a record has a moral foundation. Yet, such records are supposed to contribute to constructing the moral person. This contradiction is accentuated by the fact that appraising the adequacy of conduct with orders given by one's conscience falls into the domain of individual secrecy and is not supposed to be shared with others, unless, of course, the individual chooses to testify openly to his or her understanding of the higher authority's requirements. Instruments of mediation (*e.g.* records and accounting standards) therefore make the self account-able before others yet un-response-able before the higher principal.

The problematics of accountability regarding *to whom* one should give an account consists of

the following unanswered questions. Why should an other, aside from the higher principal, demand an account from me? In turn, why should I respond to the demands by this other if I am responsible before the higher principal? Seemingly, the limits identified by Messner (2009), the ambiguities stressed by Roberts (2009), and the aporetic nature of accountability, as contended by McKernan (2011), constrain the operationalisation of individual account giving. Accountability emerges as an unreachable ideal.

1.3. Accounterability as accountability counter-operationalisation

Roberts (2009) calls for alternative practices enabling intelligent accountability, while McKernan (2011) suggests that resisting the demand for and the gifting of accounts can be one way of resolving the inherent contradictions. Such alternative operationalisation of accountability may be conceived of in terms of the development of an account-er-ability – “a counter-institution of resistance to the irresistible logic of accountability” (Kamuf, 2007, p.253).

The neologism that is accounterability places the emphasis on the need for accountability to rest on an opening in calculating, accountable logic, and seeks to locate a space for other articulations between our accounts and our abilities. In a context in which the giving of an account raises more questions than it answers, “the factor of uncertainty, a factor of X, or, as it happens, of a certain – er – that, falling at the point of exact bisection of accounterability, sounds a pause, a brief hiatus, a little time to think” (*ibid*). In order to enable this moment’s pause, argues Kamuf, one should “stop calculating and listen at another rhythm for something else, for an incalculability and unforeseeability that cause the accountability programme to stammer or stutter” (*ibid*) opening “the premises of a counter-practice to the numeric evaluation” (*ibid*).

Given the ambiguity of the notions of “resistance” and “counter”, counterability should be viewed as a reflection on the meaning of accountability followed by a working response to the problematics of its operationalisation. Resistance can be regarded as any force making an object deviate from its trajectory. For this object to arrive at its destination, a corrective, counter, force would need to be deployed to bring it back in line with its trajectory (Derrida, 1998, pp.12-13, p.18). Such is the case of the wind when it alters an aircraft’s flight path, thereby requiring the crew to monitor and correct any such deviations in order to reach their destination. From this perspective, counterability appears as a countering-mechanism highlighting the problems caused by accountability in its social context. As accountability seems to be unreachable, counterability distorts this ideal so as to make it intelligible and practicable. In other words, counterability is the process by which grassroots people interpret, understand and practice that unattainable ideal that is accountability.

The practice of accountability can be thrown off its ideal trajectory by the force of its own problematics. Yet, the limits posed by the *opacity* and *exposure* of the self, as well as the problems of mediation and aporia of accountability, may be overridden through counterability. Firstly, Kamuf (2007) suggests that individual responsibility and the capability of conducting oneself consistently with one’s conscience is the basis of counterability. Secondly, as accountability typically entails mediated relations with an other as surrogate for a higher principal, it is incumbent on accountable selves to question whether the demands of “accountability” faced from the immediate other truly conform with the requirements of the higher principal. Such mediation leads accountable selves to find in their conscience through prayer and Bible reading ways of meeting these requirements as though the relationship were not mediated. Thirdly and correlatively the self is accountable to intermediaries for its own understanding of what the higher principal wants of it. In sum,

accounterability can be viewed as the self confronting the problems caused by account giving and transforming them into the condition of its accountability practices.

2. Research design

In this paper I seek to contribute to this debate by highlighting the certain tensions arising in day-to-day practices of accountability. In order to remain consistent with prior works that raise questions regarding the “*to whom*” of accountability, I focus on the same problem. Addressing this issue also leads me to raise related questions concerning the “*for what*” and “*how*” of accountability. I scrutinise how the giving of an account is practiced in day-to-day life in the Salvation Army; a case that makes salient several of the accountability issues I am concerned to explore in this paper.

2.1. Rationale for studying an expressive case

In this paper the Salvation Army constitutes what Berry (2005) calls an *expressive case*: a case neutralising some functional issues in order to bring to light phenomena that would not be otherwise readily observable. The case chosen is expressive for three reasons. Firstly, agency theory cannot be realistically applied in any conventional sense in such a religious setting: where participants entrust their lives to a god they assume to be omniscient. This assumption makes the need for accounts evaporate, as our deeds are known even before we think of or do anything: “The theological tenets of [...] churches would present God as creator and as such preclude simply viewing him as just another stakeholder with no more or less a right to be accounted to than any other stakeholder. However, [Christian] theology [...] presents God as the omniscient creator. This position would still result in information asymmetry, but always on the side of the agent!” (Kreander et al., 2004, p.416) If God takes

the role of agent, this agent cannot be controlled or manipulated. Thence, this expressive case enables me to focus on how the self construes, constructs and practices accountability to God, when the principal-agent relationship is unclear. Secondly, the absence of accounting regulations (*e.g.* GAAP) prescribing the rendering accounts to God, as the higher principal in this context, leaves space for reflection on what should and can be counted or recounted and how. Thirdly, in its moralising heuristics, accountability shares common roots with religion (McKernan, 2011; McKernan & Kosmala, 2004, 2007); studying accountability in this religious context brings to light certain inherent problematics that are occluded in other functional settings. The Salvation Army case is used because of the insights it offers into the accountability as the operationalisation of accountability.

2.2. Research site: the Salvation Army

The Salvation Army was founded in 1867 in London's poor districts by a Methodist pastor, William Booth. When he understood that needy people were seen as troublemakers, he quit the UK Methodist Church and decided to found a congregation to provide them with *Soup, Soap and Salvation* (Booth, 1890; Le Leu, 2001)⁴. *Salvation* is offered for free by God to everybody, the sole condition being that individuals respond to His calling (Weber, 1921, pp-90-92)⁵. To this end, the Salvation Army provides temporary emergency aid (*soup*) with its "soldiers" offering food to the poor so that they do not starve and may hear the Gospel (Sandall, 1947, 1950). Today, this mission has been expanded to provide broader material emergency support, including catering, clothing and temporary accommodation (Coutts, 1973, 1986). While *soup* meets immediate needs, *soap* allows social "outcasts" to recover their dignity and hygiene as human beings (Brigou, 1994, p.86). Nowadays, *soap* has been

⁴ Historically, *Soup Soap Salvation* has been the Salvation Army's motto and has served as the ideological basis for congregational conduct.

⁵ In the French edition of *The Protestant ethic and the spirit of Capitalism*.

broadened to include all kinds of social work designed to preserve people's humanity and restore their dignity (Le Leu, 2001).

To socialise outcasts, the Salvation Army has adopted a military structure based on titles and hierarchy in the belief that strong “martial” discipline alone can provide people with clear benchmarks for behaviour (Booth, 1890). When the Salvation Army was raised, it was a religious denomination apart from the UK Methodist Church. Since it was first launched, the Salvation Army has been operating in 115 countries under two bodies: a Protestant denomination and a registered charity. The Salvation Army currently has 5,000,000 soldiers and 10,000,000 churchgoers congregating in 77,000 parishes worldwide. Consistent with its theology, the Salvation Army is a registered charity in these countries and aids 50,000,000 needy people every year (Coutts, 1986; Irvine, 1999, 2002; Winston, 2000). A General elected by Commissioners selected from an officer corps (the clergy) has headed the organisation. He appoints Territorial Commanders to administer territories and commission on his behalf Majors, Captains and Lieutenants to enlist *soldiers* committed to making “God’s kingdom come”. As is the case in other religious contexts, God is the higher principal to whom individuals are accountable.

2.3. Dataset and methods: research based on everyday life

Similar to prior studies on accountability as an everyday practice (Ahrens & Chapman, 2002, 2007; Jacobs & Walker, 2004; Quattrone, 2004, 2009), this paper investigates the problematics of accountability in day-to-day activities. As is the case in prior ethnographic research on accounting and accountability in religious settings, my own affiliation to the denomination I was studying constituted the main source of information (Berry, 2005; Irvine, 2005; Parker, 2001). This allowed me to observe people, “walk their walk, talk their talk and

write their story” (Jönsson & Macintosh, 1997, p.370) in three ways.

Firstly, I participated in the everyday life of my congregation in Paris between September 2005 and September 2008. Prior to September 2005, my participation in the life of my congregation was not research-oriented and no information was collected systematically. However, I believe that this provided me with a form of pre-knowledge of what was later to become the empirical site.

I attended Sunday services every week and took part in weekly social work, including participating in soup kitchens, homework supervision, sundry services to the community and fund-raising operations. As I had attended some sessions at Salvation Army training colleges in London, Stockholm and Basel and as I had been counselling the Territorial Commander in France and Switzerland for a few years, I also served as a supply-minister on occasion. In this capacity, I found myself in the position of mediating faith and of demanding accounts from my flocks. Not only could I see how and why other soldiers would resist my accountability demands. This made sense of my own resistance and mediation exposing myself also as a believer. This enabled me to produce a reflexive account of my dual capacity.

Secondly, I spent three months at the Territorial Headquarters in Paris observing people at work and counselling the Territorial Commander on various issues for which he needed the viewpoint of an academic. As either a congregation member or supply-minister, I also participated in meetings for leaders, ministers, home directors, employees, volunteers and churchgoers. On these occasions I was able to understand from the perspective of an academic and a parishioner how religious leaders conceived of accountability and coped with its problems in day-to-day activities.

Thirdly, I conducted twenty-five open-ended interviews (tape-recorded, though not transcribed) with Salvation Army leaders, ministers and soldiers. Consistent with research based on everyday life and the account-ability of my observations, the reflexive involvement of actors in the research process is one of the methods employed (Garfinkel, 1967, pp.1-2). I allowed interviewees to talk reflexively about my own observations and findings. People were asked to explain how they perceived and coped with the problematics presented in the theoretical framework. Selecting significant incidents to present in this case study was the result of a two-stage process. Firstly, interviewees had to identify which of these incidents were representative for the Salvation Army, which ones were extraordinary and therefore not representative. Any non-critical items were put to one side. Secondly, the incidents presented in this study were selected as a reflection of the problems of accountability as theoretically constructed earlier in this paper and as issues critical to the Salvation Army.

I systematically took notes and drafted short reports on every observation, participation or conversation about how ministers and parishioners construed, constructed and practiced accountability to God. To this end, I assigned each report to one meta-category (accountability, problematics, alternative practices). The selection of incidents reported in this paper needed to respond to a double imperative. Firstly, reports had to synthesise the core issues mentioned by the majority. Secondly, reports on accountability, its problematics and any responses to them had to be similar in nature, so that an excerpt from an interview could not respond to an ethnographic observation and *vice versa*. Incidents were thereby expected to respond to each other for the story to read consistently. Since legibility is part of the theorising process (Latour, 1992) data is reported as a series of critical incidents drawn from everyday life supplemented with comments obtained from *ex-post facto* interviews with actors. Interpretation and theorising occur along case exposition serving as a series of connectors between critical incidents.

3. The problematics of accountability in the Salvation Army

As a religious setting, the Salvation Army deems accountability to be above all owed to God acting as the higher principal. The impossibility of having a full knowledge of God and his design for us lead to question the meaning and implications of accountability, the issues confronting believers or ministers, and the means by which day-to-day practices override these problems.

3.1. Ideal accountability to God

The core assumption in a religious setting is that accountability in a church is individually directed at God. As a Counsellor to the General explains in an interview:

"We are a church. Of course, we are accountable to God only. We manage our flocks consistently so as to make them accountable to the Lord."

This utterance sheds light that believers' accountability is addressed to God and is mediated by the church, as though the clergy were to ensure that their flock will practice accountability in their day-to-day lives (Quattrone, 2004, 2009). Such day-to-day accountability appears understood as one's own responsible behaviour before God mediated through answerability before the church. The counsellor to the General, in a meeting for ministers and supply-ministers, further explains that the clergy manages processes by which individuals contribute to God's kingdom:

"The utmost value for a congregation is God's kingdom. When it comes, the highest value will have been created in this life. Matthew Chapter 6, verse 33 states: "*But seek first the kingdom of God and his righteousness, and all these things will be added to you.*" For the time being, we are all committed to making God's kingdom come."

As accountability contributes to the construction of the moral self, commitment to God's kingdom will be accounted for as righteousness. Seen from a negative standpoint, this implies that an absence of commitment should be accounted for as wickedness (Sombart, 1911, pp.144-145).

“Consistent with our theology, our commitment [to God's kingdom] should be embodied in social work. So, as ministers and supply-ministers, you must supervise this in your congregations,”

explains an officer commenting on the meeting. Given their hierarchic position in the denomination, ministers define the rules to follow in the giving of an account. On the basis of the Bible, Salvationist theology and the Salvation Army's *Orders and Regulations* handbooks, the clergy may determine what conduct is acceptable or not to make God's kingdom come. They can direct believers' actions accordingly. Due to these responsibilities, within the hierarchy, clergy members see themselves as surrogates for God on whose behalf they direct the denomination:

“The Salvation Army is Weberian. [...] Our *Orders and Regulations* are the *Code Napoléon*. They are not to be contested! [...] Representatives of our soldiers in France told me that they would like to be consulted. They would like to participate in decision-making. The Salvation Army is a theocracy, not a democracy: I order and people execute. Period.”

This utterance from the Territorial Commander followed an argument with one minister who demanded more consultative democracy in decision-making. In the guise of an answer, the church leader relates the Salvation Army to a Weberian hierarchic bureaucracy ruled by the *Code Napoléon*, implicitly contending that he is the higher authority on church premises. In this capacity, he sees himself as the sole person legitimate to codify and to offer solutions to

any problem within the denominational territory over which he has some authority. Yet, the head of the church has to admit that:

“All this comes from the Lord who tells me what He expects me to do,”

recalling that the higher principal in a church is God. The Lord grants him legitimacy to command and to give orders. Acting as a surrogate for the Lord, the Territorial Commander commissions officers who act as surrogates for him in congregations, explains a minister.

“We became officers of the Salvation Army because we were called by God.

But everything we do in this capacity is done on the orders of the Territorial Commander.”

As embodied in the Salvation Army hierarchic structure, ministers rely on rules and procedures defined by the church to measure and to control conduct. These rules and procedures are found in accounting records used as clergy’s privileged instruments of mediation, explains one officer in an interview who works as a management accountant:

“We have developed [...] bookkeeping driven by our theology in which conduct mirrors faith. Officers keep records of participation in social work and outcomes, such as new souls saved for the Lord.”

Accountability in the Salvation Army is operationalised through the coupling of spirituality and rational procedures to give accounts. Bookkeeping is used in the denomination as a way of measuring and recording commitment. In congregations, soldiers take an oath of active involvement before a minister whereby they announce what their expected commitment to God’s kingdom shall be for the coming period. For this oath—sworn in the House of the Lord—to be more than a mere declaration, the head of the church vertically imposes formal procedures to measure and to account for commitment. In an interview, the Territorial Commander explains how faithful conduct is accounted for:

“Together with soldiers, officers set provisional actions for a given period—a

month, quarter, semester or whatever, depending on the project. Then, by the end of the period, we ask our soldiers to submit a sheet with the actions they have actually undertaken and performed. Hence, we can compare actual conduct against predicted conduct.”

Ministers acting as surrogates for the denomination’s principal (the Territorial Commander) combine soldiers’ personal records with periodic interviews where parishioners present their cases.

Minister’s office, Paris Cœur de Vey, Every Thursday, 2005-2008, 8:00pm

‘Hi Vassili.’

‘Hi Major.’

Officer: ‘So, what did you do this week?’

Me: ‘Well, I participated in some scheduled activities, as you know. On Wednesday, I supervised a teenager’s homework for two hours.’

Officer: ‘On what topics?’, asks the minister.

Me: ‘This week, we prepared for an examination in Russian and in English. We also did several maths exercises on the Thales theorem.’

Meanwhile, his spouse wrote down in a book of accounts exactly what I was saying.

The officer compels a soldier to give an answer. Here, rank operates as an indication of the clergy’s greater proximity to God’s will than their flocks’. Therefore minister find themselves in a capacity of expecting personal accounts from their soldiers⁶. Heuristically, the ‘what’ questions he poses call for clarifications and specifications relating to past conduct. Symmetrically, the soldier provides answers, the accuracy and detail of which should meet the officer’s requirements. When no more questions regarding the clarity and fullness of

⁶ In the Roman Catholic Church, between the Middle Ages and Reformation, priests were deemed representatives of God on earth, rank within the hierarchy marking their proximity to the Creator. Such greater proximity to God than their flocks were supposed to have empowered them to act on His behalf and determine good and evil as well as right or wrong accordingly.

answers are raised, the conversation ends. Although the question-and-answer exercise may appear to be a mere formality, a scribe nonetheless records all declarations in a book of accounts. In this way, the clergy makes all accounts recallable: the self is committed to the accounts of its life under the supervision of pastoral authorities (Quattrone, 2009).

3.2. Problematics of operationalising accounts of faith

God's identity and the definition of his requirements are the main concerns relating to how accountability to him can be practiced. On the one hand, church leaders and ministers see themselves as surrogates for the Lord. On the other, *opacity*, *exposure*, *mediation* and contradictions in accountability call into question their reliance on proximity to the Lord and their ability to define His requirements:

“The day I was appointed as the Chief Secretary,⁷ I received plenty of insulting letters from soldiers and officers accusing me of becoming an evil dictator. As soon as I represented the authority, I became the enemy,”

admits the Chief Secretary, commenting on his personal journey. It transpires from this statement that a *mediated* relationship with God through the intermediary of the clergy points to issues of hierarchic structures: The head of the church's legitimacy to act as a surrogate for God can be disputed. By giving an account to the clergy, a parishioner is *exposed* to and judged by a hierarch and not necessarily by God. In Protestant theologies, Revelation is considered an individual encounter with God followed by a personal relationship with the deity through Bible reading, prayer, praise and witnessing one's religious experience to others. Consequently, Salvationists are suspicious with regard to the nature of their obligations to those acting in his stead. They find themselves confronted with an as yet unresolved dual contradiction, as the following argument between an officer and a soldier

⁷ The Chief Secretary is ranked below the Territorial Commander and is in charge of managing operations, *viz.* translating the management of accountability into day-to-day activities.

reveals:

Paris Cœur de Vey, Thursday 23rd 2006, 8:30pm

The officer is having an argument with a soldier whose records reveal insufficient levels of active involvement in social work.

Officer: “As a Salvationist, you must be involved in our social work. How can you claim to be a faithful soldier and to love your neighbour if you do not participate in distributing soup?”

Soldier: “Hmm. Honestly, I think that being a soldier does not necessarily require me to partake in activities at which I am not good. I believe that I serve the Lord better by doing something other than handing out soup. What about supervising homework or giving spiritual assistance to teen prostitutes?”

Officer: “Anything will do. I know that you have plenty of time to devote to our activities, so go and sign up!”

Soldier: “Fair enough! But God knows what He expects me to do. You don’t!”

Firstly, the difficulty of knowing what God requires of others prevents any determined obligation to *exposure* to hierarchs. Indeed, as Protestant faith is an individual matter, the absoluteness of truth on earth is deemed problematic. As God is seen as holding the whole truth, humans can only conjecture and approximate it (Luther, 1517). Protestants congregate not only to praise the Lord but also to share their experience of revelation and enhance their understanding of God’s truth (Weber, 1921, pp.56-91). Since the aggregation of bounded approximations is always less than the boundlessness of God’s truth, the total of human truths can only be partial and relative (Pascal, 1656, p.84).

Secondly, accountability is confronted with God’s *opacity*: Only the believer can have exact

knowledge of what is expected by God. Therefore, argue Protestants, an individual relationship with God based on reading the Scriptures, prayer, praise and advice from others, including ministers, is the only way of revealing divine requirements (Weber, 1922, pp.452-456, p.1164). Applied to the Salvation Army, this conception of God and revelation rejects the idea that higher rank in the denomination is synonymous with greater proximity to the Creator. The Lord not only speaks to the Territorial Commander but also to all believers individually. Accordingly, accountability to the church cannot be a surrogate for accountability to God, but seems to operate as a *socialising* form of account giving. A minister cannot claim to know better than the self what God expects from it. If this were the case, pretending to act as a surrogate for God would equal mediating the relationship between the self and the Creator. Such a stance would be inconsistent with the Protestant assumption that the relationship to God is an individual matter. Therefore, Salvationists emphasise that, as full-time devotees, ministers should acknowledge the impossibility of fully knowing God and focus on establishing contact with their deity in order to shepherd their flocks.

Accountability to surrogates acting on God's behalf is an impossible form of accountability to the higher principal, as this contradicts Protestantism's core assumptions. Getting to know what God expects from the self is considered part of its spiritual journey, so that knowing God's requirements of others might be difficult, if not impossible. It might then be difficult to give an account of oneself to a mediating principal, unless God revealed to him or her His requirements for the accountable self. In this case, some evidence of such revelation might be expected. Likewise, a believer has no access to what God revealed to ministers, so that he or she cannot claim to give such an account. Obligations to God can remain absolute, but limited understanding thereof might lead to such absoluteness being narrowed and not embracing the entirety of God's expectations for His flocks. This should consequently annul any determined obligation to those claiming to be His surrogates. Furthermore, consistent with the assumption

of God’s omniscience, accounts of oneself may appear useless in the practice of religious accountability: Books of accounts are instruments *mediating* relationships between humans *exposed* to difficult reflexivity on themselves. This tension is emphasised by a soldier in an interview following the aforementioned argument:

“When you are a Christian, you are committed to God in all events of your life. You cannot make the difference between actions for God and any others. So, accounting for religious conduct would mean finding ways of quantifying everything I do! I don’t think that is feasible. For instance, I just can’t tell you how my breakfast this morning reflected commitment to God’s kingdom. It did for sure. But I don’t know how.”

Believers cannot “*put [their] faith in numbers*” (Kamuf, 2007, p.252) and address them to God who knows already. It is not just soldiers who are so *opaque* to themselves that they are confronted with the impossibility of recording conduct; ministers, too, face difficulties exploiting such records. When I presented the above soldier’s reflection to a former General, the latter admitted the limits of faith mediation by the clergy:

Given our Protestant roots, we cannot appraise our soldiers’ faith. At best, we can assume it, insofar as they have made a covenant with God of their own free will. The most we can do is to appraise the consistency of their actions with their faith.

New tensions arising from attempts to record commitment to God’s kingdom are admitted; involvement in prescribed activities can be accounted for. Nonetheless, self *opacity* precludes measurement of how much conduct mirrors faith as a true commitment to making God’s kingdom come. On the other hand, any such mediation between the self and God contradicts the Salvation Army’s Protestant roots: ministers trespass on the secrecy of believers’ faith and their direct relationships with the Lord, thereby denying the possibility of a direct relationship with Him through prayer and communion. Correlatively, comparing soldiers’ conduct with

their faith denies their ability to exert judgement and to conduct themselves responsibly before God, *i.e.* their ability to act consistently with what their conscience tells them to do.

3.3. Accounterability as a practical response to demands of accounts of faith

In response to the difficulties raised in ascertaining God's identity and requirements, accountability is operationalised through accounterability. Firstly, Salvationists openly claim to rely on the secrecy of faith (*viz.* conscience) to receive guidance and conduct themselves. Secondly, they contribute to clarifying people's roles, duties and rights by practising mutual accountability and cooperative responsibility before God. Thirdly, they each defend their own understanding of God's requirements to make sense of their practices that could, albeit, seem to be at odds with denominational requirements:

“Consistent with our Protestant roots, accountability to God cannot be imposed on our soldiers. We can suggest practices. But, at the end of the day, our soldiers rely on their faith in God alone,”

says a counsellor to the General in response to the Territorial Commander's statement that God tells him what is to be done in the Salvation Army. Consistent with Luther's (1517) 95 theses, the counsellor to the General insists faith in God prevails over any other accountability demand. Since faith falls under the secrecy of individual encounters and steady relationships with the Lord, hierarchs must accept that believers have direct access to God who offers guidance with no other form of mediation:

“Prayer is the means by which I am in contact with God and by which He can tell me what I must do. God is my sole authority,”

testifies one soldier in a workshop on prayer and communion. In this utterance, the churchgoer emphasises prayer as a private and secret communion for the believer who

thereby asks for guidance directly from God. This soldier dismisses other principals, deeming that the establishment and nourishment of faith are innate and need no mediation. Since individual conduct is expected to be consistent with the guidance received from God, the secrecy of prayer and communion emerges as the highest form of *opacity* to others and the very opposite of transparency. If it is not possible to know the content of someone else's prayer, then neither is it possible to appraise from the outside how a believer's conduct mirrors his or her commitment to making God's kingdom come. This point is accentuated by another soldier entering the discussion and saying with some passion:

Yes! Once I receive His orders, it is my responsibility to make sense of it: I must reflect on the communion I have had with God to understand what He wants of me. This is not always easy; it can take some time. However long it takes, once I understand it, I have a responsibility to conduct myself in accordance with it.

Only the self can appraise its own integrity in the exercise of its own responsibility. Since the giving of any account is bounded by the impossibility of mediation secrecy of individual responsibility is confirmed as the essence of accountability to God. Far from discarding accountability, individual responsibility points to the essence of an individual encounter with the higher principal. Self *opacity* coupled with lesser *exposure* and *mediation* seems to be a condition for the possibility of individual responsibility (Roberts, 1991, p.367; 2001, p.1554; 2009, pp.966-967).

In Lévinassian terms, responsibility for my own conduct before God witnesses my faith before the other. By providing this other with my accountability to God and its translation into day-to-day actions, I can introduce the possibility of his or her own accountability. This is possible although I cannot know this other's perception of my example (Lévinas, 1991, pp.22-28). From the soldier's viewpoint, ministers and parishioners appear responsible for

coaching the other in his or her steady belief in God rather than prescribing appropriate or required conduct. In return, this other is responsible for me; therefore the crossing over of our responsibilities takes the form of mutual accounts. Ultimately, this enables the accountability of the two of us to God: as one officer and doctor of theology explains in an interview:

“As a minister, I cannot suggest or impose anything. My soldiers expect me to be a shepherd and not a leader. I was saved to serve them. I must be present if they have any questions or doubts, if they need any spiritual backup or coaching. I must be there to help them find Jesus. They expect everything to stem from their own faith.”

In this relationship that comes to replace authority and legitimacy, officers are clearly accountable to God for shepherding their flocks. Though absolute, obligation to ministers is no longer determined. Rather, it is reciprocal and contingent: as a two-way relationship, accountability seems to imply the demander of reasons for conduct give an acceptable reason for acting in this capacity. It does seem in the above incident the status as a minister is not a sufficient reason for Salvationists to give an account. Instead, ministers seem to be expected to be shepherds thereby giving their flocks reasons for demanding accounts: their conduct as a shepherd is how they understand what God wants of them. They are trying to conduct a holy and faithful life consistent with God’s expectations. In return, members of their flock may agree to give reasons for conduct. Obligation contingency means ministers can legitimately demand accounts from others whom they serve, continues the same officer:

“My soldiers trust me because they know that I can accompany them spiritually.
I do not know if they would trust me if I was unable to serve them.”

It seems that obligation does not have to be determined for accountability to be enabled: ministers are held responsible before God for coaching their flocks and managing operations in which they are involved. This dual responsibility is then coupled with mutual accounts

making individual accountability to God possible. In turn, parishioners operate as forward troops of the denomination's project on the social "battlefield", explains one soldier in a volunteers' meeting.

"Once we have identified social needs in our boroughs, we suggest actions and resources to meet them. Then, we report all of this to Territorial Headquarters. We expect them to grant us the resources to meet these needs or to explain before God why they won't. Officers have to face up to their responsibilities!"

Once ministers give reasons for shepherding their flocks, parishioners can identify practical ways of making God's kingdom come. They volunteer to produce *local knowledge* (McKernan & Dunn, 2003, p.448), *i.e.* knowledge encouraging ministers and church leaders to engage the organisation in a specific direction. In the Salvation Army, the direction on which people supposedly agree consists of much-needed social work and subsequent resource allocation (Winston, 2000). Through their conduct, of which they give accounts to the clergy, churchgoers invite church leaders either to back the activities being proposed on the basis of the reasons given or to give reasons for not doing so. Demands for reciprocal accounts result in mutual responsibility as the operationalisation of accountability at multiple levels. Firstly, ministers can practice their own individual accountability for shepherding flocks and contributing to making God's kingdom come. Secondly, churchgoers can practice individual accountability through conduct consistent with the guidance received from God and subsequent advice from ministers and other churchgoers, if needed. Thirdly, the advent of God's Kingdom may appear as ultimate responsibility if front-line soldiers and leaders work together to that end. Accordingly, the secrecy of faith and individual responsibility (both from ministers and churchgoers) should inevitably open "*a space for other articulations between our accounts and our abilities*" (Kamuf, 2007, p.253).

Individual abilities are closely tied to the way parishioners understand Salvation Army

requirements, God’s design and their own capabilities. Responsible before God for their conduct, they develop their own practices. Some of these practices may seem to be at odds with the ideal requirements of Salvationist accountability. A discrepancy between denominational requirements and practices may occur as described in the incident below.

Paris Cœur de Vey, Sunday service, March 6th 2005

In the course of the service, the minister invites a parishioner to give a testimony of his or her experience of salvation. One person comes onto the stage and starts speaking.

“I work as a business manager. My social position reveals how God saved me: I accepted and followed His plan. Through my position, I can pray, praise and pay Him back easily. I am convinced that there is someone I should give thanks to for everything I have received. I seek to share with needy people what I have received from God. I think it is my way of paying back His blessings. Soup, Soap, Salvation; this makes sense to me. This is why I joined the Salvation Army.”

‘Hallelujah! Amen!’ exclaims the assembly.

Less concerned by providing ministers with evidence of commitment to God’s kingdom than conducting themselves consistently with their understanding of God’s requirements, soldiers share with others what the Lord can do. Churchgoers expose God to others, and the account they give of His blessings make the Lord less opaque to them, as if accountability could be discharged. In accepting that God’s Kingdom will come when all parts of the world have been saved, this soldier recalls the Methodist roots of Salvationist accountability: by Love, the Lord offers infinite blessings to mankind and expects nothing in exchange (Booth, 1890; Wesley, 1956). Accordingly, *in lieu* of openly seeking to save others, the believer points to

his or her own salvation as part of the advent of God's kingdom and therefore as proof of it. Here, the contradiction of accountability seems to be resolved: instead of giving evidence of what they formally do for the Lord, soldiers share with others what they have received from Him as “witnesses of the invisible” (Armée-du-Salut, 1985), giving others an *outline* of God's capabilities.

Some might even view this as a cause-and-effect relationship: I am in this world because God saved me. God saved me because I accepted to entrust my life to him, without there being any predestination for this (Wesley, 1956). Thence, anyone can be saved. As Salvationist witnesses are civil society members, they can testify in their dual capacity. They can say to others: ‘Here I am [like you]’ (McKernan & Kosmala, 2004, p.370) and expect that these others to be inspired to follow their example. By their testimony, believers give an account of their own faith and show that this can be accommodated in civil day-to-day life. They can show the intertwining of faith and everyday life dismissing any contradiction between both. Accounterability therefore increasingly hampers reflexivity on organisational practices, identity and goals.

4. Discussion

In this paper I address how accounterability can appear as a response to the problematics of accountability. To do so, I study an “expressive” case—the Salvation Army—which enables me to bring to light phenomena and issues that would have not been equally salient in other functional contexts. As a religious setting, the Salvation Army offers insight into the operationalisation of accountability on two counts. Firstly, in a secularised world, the issues raised by the identification of God's requirements and their translation into day-to-day practices are particularly salient, because such concerns are unexpected or unusual.

Accordingly, such issues are made more visible and likely to be essentially problematic here than in a functional setting where stockholders' expectations and means of accountability are taken for granted. Transferring the issues raised by accountability, the problematics of account giving and counterability to other organisational contexts should therefore hamper reflexivity on account giving beyond the Salvation Army. Secondly, as Kamuf (2007, p.254) suggests, stockholder accountability rests on a quasi-religious belief in capital market efficiency and economic rationality. As such, studying assumed religious belief neutralises any uncertainty that may arise in a functional setting.

Accountability: the higher principal and the accountable self

Regarding the central issue—the *to whom* question—of this paper, the name of the higher principal in the Salvation Army is known as *God*. The deity's identity is conceived of in vague terms and accountability appears as an ideal that can never be fully discharged, because of the impossibility of fully knowing the Lord's identity and requirements. At the organisational level, ministers claim to operate as surrogates for him, *mediating* relationships between accountable selves and the higher principal for whom they wish to speak.

In private companies the higher principals bear the name of *Stockholders*. Like God, they are not fully accessible to middle managers and front-line employees. The impossibility of knowing stockholders in person precludes any true knowledge of what exact return they each expect and what operations they deem appropriate. At best, managers can try to speak for them, suggesting or imposing what should be done and expecting accounts of actualisations from subordinates. As ministers may present themselves as experts at religious matters (Latour, 2002, 2010), so might managers claim to be the experts at Stockholders' design and requirements. In both cases, the articulated models of accountability are not without their

problems, as ministers or managers speak for an ideal higher principal.

Problematics: contradictions and limits of accountability

The position, roles and duties of managers are called into question: why should managers be accepted as surrogates for the higher principal? Even when this latter can be named, understanding his or her requirements is not straightforward. In the Salvation Army, the giving of an account reveals tensions arising from the proximity people have with God as higher principal. This case shows that what God expects from an individual cannot be known by others. Whichever the rank in the church organisational chart is, being a minister does enhance proximity to God. Ministers are humans like any other believers, from whom they differentiate themselves simply by being full-time devotees. In this capacity, they are regarded by their flocks as shepherds rather than experts at religious matters. A minister appears accountable before God and responsible before his or her flock for enabling their own accountability and responsibility. Clergy members are there to coordinate actions to bring about God's kingdom and are expected to be responsive spiritual coaches.

In a private company the problem is similar in nature to the problem arising in the Salvation Army, but it seems to take on the opposite form. Whereas God supposedly has a plan for each individual (Wesley, 1956), stockholders are unlikely to know in person who is working for them. Stockholders are unlikely to tell front-line people what exactly they want of them. It is the work of managers to propose an interpretation of stockholders' requirements (e.g. expected return as shown by the CAPM) and to suggest ways of delineating these into day-to-day operations (Mintzberg, 2006). In the same way that ministers are believers, managers are as much employees as their subordinates, from whom they differ only in their specific mandate. The impossibility of knowing stockholders in person prevents middle managers and

grassroots employees from claiming individual commissioning. In contrast to the Salvation Army, only top managers can be told what is deemed as true by the higher principals when stockholders publicly and explicitly appoint them (Roberts, 2001; Roberts et al., 2006). In this capacity, as agency theory supplemented with CAPM suggests, top managers have a clear mandate from the higher principal and are held accountable (Seal, 2006).

The religious assumption that God is omniscient reinforces both McKernan's & Kosmala's (2004, pp.335-336, p.349) and Messner's (2009, pp.922-923) point that accounting serves to mediate relationships between equals, *i.e.* humans. Given the theological assumption that God knows even before the individual thinks of anything, accounts addressed to deity are useless. What is a contradiction in the Salvation Army occurs in private companies, where accounts are not addressed to capital markets in general but to particular human stockholders. This perhaps highlights the fact that capital markets may be humanised (Dillard & Roslender, in press).

Accounting mediates relationships between individuals giving an account of themselves, following prescribed format and procedures. Thence, as McKernan (2011) states, accounting emphasises compliance rather than informed decision making for which the accountable self should be responsible. Such means of accountability can freeze individual responsibility. In a church setting, this points to the danger of compliance-oriented accounts instead of faith-based conduct (Parker, 2001). From this observation it follows determined and standardised accountability undermines the possibility of exercising one's own judgement to interpret what God wants of me and then to behave consistently with this interpretation. Such a contradiction inherent to accountability has been observed in banks and other financial institutions where agents, *e.g.* traders, appear to comply with corporate guidelines, showing convincing accounts of their activities and yet place orders that can ultimately ruin either their company or

investors. Overreliance on such accounts and compliance with reporting standards lead to neglect to identify who is responsible for what (Roberts & Jones, 2009). It results from standard-based accountability that people tend to act because they are allowed to do so rather than because they consider it right to do so and can find refuge in accounting procedures (McKernan, 2011).

Accounterability: everyday practices enabling the giving of an account

This paper nourishes the concept of accounterability derived from Kamuf's (2002, 2004, 2007) work on resistance. Accounterability therefore becomes the mechanism whereby the higher principal's identity and requirements, the roles and duties of its possible surrogates, as well as the rights of the moral and responsible self, are clarified in order to enable the giving of an account.

The Salvation Army case shows that accounterability may be one response to Roberts' (2009) call to find ways to intelligent accountability. Accounterability enables to make all selves involved in the relationship *exposed* and *mediated* in spite of their *opacity*. Demanders of accounts should give reasons for their own conduct to those of whom a report is expected. *Opacity*, which is considered a limit of accountability (Messner, 2009), can be overcome by givers and demanders of accounts originating their reports in what their consciences secretly tell them to do. Accounterability, in this sense, can be considered a synonym for what Roberts (2009) calls "intelligent accountability", *i.e.* the exercise of individual responsibility. At the grassroots level, accounterability appears as the crossover of responsibilities from multiple consciences and orders looking forward to ideal accountability.

In the Salvation Army, while ministers and the church leadership have a disciplinary and

hierarchical view of accountability, parishioners demand that clergy members assume their responsibility as coordinators and coaches for the purpose of enabling accountability to God. In other settings, employees' unions can compel management to clarify the mandate they have received from higher principals and the extent to which working in a prescribed way enables the organisation to fulfil their requirements (Ogden & Bougen, 1985). Once this is clarified, managers can legitimately demand accounts from their subordinates: superiors are held responsible for enabling subordinates' accountability to the higher principal. All told, employees play a dual accountability role: reciprocal accounts and mutual accountability place great emphasis on the responsibility of managers in corporate accountability (Johansen, 2008). The Salvation Army case supports McKernan's (2011) point that individual responsibility is a condition for the possibility of accountability: without it, the giving of an account makes no much sense.

This point is further reinforced by the issue of the secrecy of individual prayer and communion with God observed in the Salvation Army. This case corroborates McKernan's (2011) idea that responsibility secrecy should apply when accountability is bounded: individuals form their own ideas of how things should be done to fulfil the higher principal's demands and must conduct themselves consistently with that. Beyond the Salvation Army or religious settings, such can be the case with the codes of conduct governing auditors and management accountants, professional guidelines allowing disobedience to orders considered unfair to organisational purposes (value for stockholders) without the need to give reasons for such conduct (Peace, 2006). Ultimately, accountability to the higher principal takes an alternative path: individual responsibility takes over from prescribed accountability that is impossible to implement.

One side effect of this paper is to enrich the notion of resistance. In management and

accounting research, resistance is traditionally studied as a reaction to change (Bolton and Houlihan, 2009); only very rarely is it considered part of the process of operationalising a vague management or accounting ideal (Gray, 2010). Moreover, resistance is generally presented as frontal opposition to an idea or a practice. The Salvation Army case shows that resistance also pertains to any friction making an object deviate from its initial trajectory and arrive at another destination. In an organisational setting, such a form of resistance can be found in the way that different understandings of a management or accounting idea can lead to practices deviating from its initial purpose. Far from being mere opposition to change, resistance is a force enabling the operationalisation of an idea.

Conclusion

In this paper I seek to contribute to the growing body of literature addressing the problematics of accountability (McKernan, 2011; Messner, 2009; Roberts, 2009) and the social role of counterability in operationalising the giving of reasons for conduct (Kamuf, 2002, 2004, 2007). To this end, I question how counterability can appear as a response to the tensions arising in the practice of accountability, *i.e.* to the problematics of giving an account of oneself.

A working response to the problematics of accountability, counterability appears as the mechanism whereby the limits and contradictions of account giving are transformed into conditions of its operationalisation. Through counterability, unreachable accountability is transformed into tangible day-to-day practices that could differ from the ideal model. It transpires from this study that the main strength of accountability lies in its ability to absorb and to override its limits and contradictions, transforming them into conditions of its possibility. As such, counterability emerges as the ultimate manifestation of this strength.

Since accountability operationalisation appears to be a problematic practice, research further scrutinising how accountability systems are construed, designed and implemented in specific organisational contexts may be fruitful to enhance our understanding of how managerial identity is constructed. Moreover, further research scrutinising the problematics of accountability with respect to the question of *for what* one is accountable would be commendable. In particular, the way in which the higher principal's notion of value is constructed and construed deserves academic enquiry. Also, since research on counterability is in its infancy, further investigation of this concept is needed. Finally, the interplay between responsibility and the problematics of accountability is portrayed in this paper as a side effect. It is, however, an issue that merits more in-depth examination in future research. All told, this case suggests that counterability, just as accountability has been, may be studied as either a practice or an institution.

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