



Understandings of accountability: an autoethnographic account using metaphor

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ABSTRACT

The practical engagement of developing social accounts has provided me with an opportunity to consider different understandings of accountability. My reflective personal account, an autoethnography, explores difference in approaches to and insights into accountability in practice. The changed understandings of accountability developed during and after the production of two sets of social accounts with a not-for-profit organization. As part of the sense making process within the personal account, generative metaphor is used to enable reflection on the problem of accountability within social accounts. In this case the problem is both acknowledging and recognising the effect of my approach to and understandings of accountability during the production and reporting of two social accounts. The first social account was developed with a more formal and instrumental approach to accountability than the second which drew upon the initial experience and understanding of the first included a broader and more complex view of accountability. The recognition of a changed appreciation of accountability through the experience provides a deeper view of how accountability can be played out in practice with a not-for-profit community based organization. The result is my acknowledgement of a broader more encompassing notion of the complexity of accountability as part of a fragmented and changing world (Miller, 2002). By acknowledging this complexity I have opened a space that enables me to recognise the influence of my approach to accountability in practice. There is a need to recognise how we approach accountability in order to counter the current dominance of calculative forms of accountability from the 'business case' perspective supporting control of powerful elites that steer society. An accountability that includes complexity and the non-calculative is a more appropriate form for a not-for-profit organization rather than a dominant calculative accountability.

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1. Introduction

Understandings of accountability can change through experience. Accountability is not always, although is often understood to be, a clear formal linear process of responsibility (Roberts, 1991, 1996) firmly dominated by the calculative. Although the onus is on a quantitative, market based accountability a divide between the narrative and quantitative within is identified in an educational context by Kamuf (2007). The conversion to monetary value is being included across all experience in order to convert everything into universal monetary value, especially where the US leads an accountability movement that is determined to "close down any pockets of resistance such as the university" (Kamuf, 2007, p. 255). Universities are often, surprisingly, not-for-profit organizations and the particular concern of the strengthening influence of a quantitative accountability can also be seen within other not-for-profit organizations. It might be expected that a not-for-profit context is

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the place to find understandings of accountability as broader than the linear, quantitative conception and an accountability that is multiple, fragmented, negotiated and requiring compromise whilst being continually constructed (Sinclair, 1995). The development of two social accounts with a small not-for-profit, community based organization is used to reflect on my approach to and changed understandings of accountability during and after the experience. Social accounts in this context are the method by which the organization improved their understanding of and accountability for impacts on environment, community, customers and workforce; adding to other examples of social accounting (see Dey et al., 1995; Dey, 2000, 2001, 2007; Gray et al., 1997). A social account can include both narrative and quantitative measures whilst aiming to address the challenge of being accountable for social impacts.

My personal reflection on the social accounting uses metaphor to illustrate, heighten and enlarge the experience (Black, 1993; Woolf, 1932). The use of metaphorical conceptualization through a personal account, an autoethnography, gives insights into the processes of social accounting, development of accountability and the self in order to explore the concept of accountability in practice. I link the personal experience of developing social accounts, with two conceptual metaphors to develop a frame of interpretation. The conceptual metaphors are used as a reflexive method to assist in understanding my lived experience (see for example Lakoff, 1993; Young, 2001) of social accounting. The use of generative metaphor reconstructs and renegotiates the experience of developing the social account to enhance the understandings of what accountability means in practice. The choice of two conceptual metaphors, a jigsaw and a garden, enabled me to examine from different perspectives the experience of developing the social accounts. The conscious choice of these particular metaphors was made to illustrate similarities to the experience yet provide difference to highlight certain aspects. The use of metaphor brings another image to the reader and assists in opening up the lived experience. My approach to and views of accountability developed and changed over the two cycles of reporting. The use of generative metaphor assists in making sense of this experience rather than producing a descriptive account through a linear narrative of 'doing' two cycles of social accounts. The framing or structuring of the problem is central to generative metaphor and involves the participants in the situation reflecting on and questioning around a problem (Schön, 1993). In this case the problem is understandings of accountability. The use of two metaphors provides the frame to reflect and question the problem of accountability within social accounts. The first metaphor, a jigsaw puzzle, is more descriptive, whilst the second, a garden develops generative themes by drawing on the experience. The reflection opens up a space that recognises the non calculative and develops broader understandings of approaches to a complex, multiple and fragmented accountability in practice.

The paper is in seven parts the first a brief introduction, the second explores understandings of accountability within a not-for-profit context, introducing the research setting and context. The third and fourth parts introduce and explain reflexive methodology through autoethnography using metaphor as one approach to gain insight. This section also examines in depth why the particular metaphors were chosen and acknowledges the limitations associated with the use of metaphor. The fifth part examines in detail the initial social accounting experience based upon a metaphor of a jigsaw puzzle and reflects on this. The sixth part develops the second social accounting experience through the metaphor of a garden. The final part develops conclusions of changed understandings on accountability and how metaphor, whilst concealing aspects, has provided a space to pause and reflect upon multiple and complex accountability within practice.

2. Understandings of accountability within a not-for-profit context

Oakes and Young (2008) work on Hull House, a not-for-profit organization provides an overview of the diverse literature on differing notions of accountability. They conclude that many authors are dealing with sanctions and the punitive nature of accountability systems (Oakes and Young, 2008, p. 770) whilst not dealing with the connectedness of an individual to others through the acknowledgement of underlying values within a not-for-profit setting. Organizations within the not-for-profit sector need to develop considerable debate over the meaning of those values and about the form of action that should be enacted to discharge accountability (Unerman and O'Dwyer, 2006). There are calls for more understanding and debate around the meaning of values and the form of accountability whilst retreating to "more desperate calls for audits or tougher controls" (Sinclair, 1995, p. 233). A more 'intelligent' form of accountability of the person, is called for, one that is reflexive, incoherent, socially significant and acknowledges our interdependence whilst overcoming the preoccupation with individualized and hierarchical accountabilities (Roberts, 2009). Within a not-for-profit organization tensions occur when the task of revealing multiple accountabilities is subjected to a linear process and formal sanction. The possibilities of demonstrating accountability developed through networking and shared experiences within a not-for-profit context provide a way to overcome market style accountability. Limitations imposed by forms of accountability resonate with Kamuf's (2007) concerns around a financial and market based accountability. A broader view of accountability within not-for-profit settings would acknowledge the complexity of accountability as part of a fragmented and changing world. The broad view of accountability is crucial to the practice of social accounts. A messy, uncertain, complex and vulnerable practice involving taking risk, sharing experience, educating others and being open to influence and learning (Miller, 2002). The broader aspects of accountability are both dialogic in nature and are more important than external regulatory sanctions (Miller, 2002). Where organizations and individuals recognise accountability as complex, multi-dimensional and processual they learn about themselves and their public conduct through engagement with others whilst understanding that this means living with uncertainty and at times conflict (Miller, 2002). An accountability that contains all these facets of complexity is messy and difficult to enact and understand.

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