



Accountability as aporia, testimony, and gift

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ABSTRACT

This paper contributes to the understanding of accountability in its relation with responsibility. It applies Derrida's work on responsibility, testimony, and gift to the problematic of accountability. Accountability's entanglement in the tension between, morality and ethics, singular and general responsibilities is examined, and Derrida's analysis of the aporia of responsibility is expressed and explored in terms of an aporia of accountability: It is argued that accountability relies on responsibility but that the rendering of accountability tends to undermine responsibility. In seeking to make a positive contribution to the question of how accountability might contribute to raising levels of responsibility for the other, the wholly other, the paper critically builds on existing Levinasian perspectives on this question, and develops the suggestion, inspired by Derrida's work, that in appropriate circumstances the reconfiguring of accountability as testimony and as gift might help enhance responsibility.

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1. Introduction

In this paper we use Derrida's work, and in particular his analysis of the aporia of responsibility, and his reflections on testimony and the gift, to mobilize a critical reflection on accountability. Our objective is to make a conceptual contribution to understandings of accountability and to the work of making accountability more responsive to the other, the wholly other. Our objective is not new to critical accounting theory, and we take direct inspiration, from Terri Shearer's paper "Ethics and Accountability: From the For-itself to the For-the-other" (Shearer, 2002), which approaches our problem from the perspective of Levinasian ethics. Our own approach is firmly based in Derrida's work, and our views coincide with Shearer's on few specific propositions or issues. Nevertheless, our hope is that this paper might make some modest contribution to the project begun with the Shearer's paper.

We begin, in the second section of the paper, by picking out certain ideas about accountability that we find recurring in the literature. We focus especially on the relationship between accountability and responsibility and on related paradoxes. We do not offer a definition of accountability or provide a comprehensive review of the associated literature. Our aim is to quickly bring into focus certain relatively well-accepted ideas about accountability, some of which we want to put into question.

In the third section of the paper we introduce Derrida's analysis of the aporia of responsibility and argue that his analysis implies an aporia of accountability such that the conditions of possibility of accountability are at the same time the conditions of its impossibility. We contend that there can be no accountability without responsibility but that the practice of accountability, the rendering of accounts, undermines responsibility. This state of affairs we describe as the aporia of accountability. In this part of the paper our primary aim is to explain and justify the Derridean line of argument that leads to the aporia of accountability. We want to show why it is that we should see accountability, the process, and concept, of giving

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an account, an explanation or justification, of oneself and one's behaviour as a threat to moral responsibility. The paper aims to contribute to a critical literature that explores the dysfunctions and limits of accountability (see Roberts, 2009; Messner, 2009; Kamuf, 2007; O'Neill, 2004; Strathern, 2000; and Power, 1997).

The aporia of accountability can be understood in terms of a conflict between the singularity of moral responsibility, secured by secrecy, and the generality of ethics. The processes of accountability draw us into the ethical, into explaining and justifying to the community, and thereby it threatens to undo the singularity that is crucial to moral responsibility: "far from ensuring responsibility, the generality of ethics incites us to irresponsibility. It impels me to speak, to reply, to account for something, and thus to dissolve my singularity in the medium of the concept" (Derrida, 1992, p. 61). In the accounting literature, and even in work that engages with the pre-social dimensions of accountability, there is only limited appreciation of the significance of this conflict. Shearer (2002) perhaps comes closest to recognizing the problem. However, the Levinasian perspective she employs, does not encourage or support its clear formulation, and the prescriptions she offers are, it seems to us, consequentially limited.

In the fourth section of the paper we begin to critically explore the potential of accountability to enhance levels of responsibility for the other. We begin by considering and critically commenting on Levinasian perspectives on the issue and related suggestions. We focus especially on assumptions and suggestions in Shearer's paper (2002). We use our discussion of Shearer's paper as a vehicle for the clarification and development of our own thinking concerning accountability. Shearer's paper applies a conception of responsibility drawn from the work of Emmanuel Levinas to corporate accountability. She argues that there is a need to infuse corporate responsibility with the singularity of moral responsibility. Our main criticism of Shearer's analysis is that she ultimately fails to recognize the aporia of accountability and the danger that accountability presents for responsibility. This weakness, as we see it, is inherited from Levinas, and originates in his reluctance to acknowledge the ultimate irreconcilability of absolute and singular responsibilities to other (moral responsibilities) and general responsibilities to other others, to third parties, and to the community (ethical responsibilities).

The distinction between singular and general responsibilities is important to this paper. We will generally use the term "ethical" to refer to responsibilities arising at the universal or general, and intelligible level, of rules, codes, and social norms. We will normally use the term "moral" to refer to responsibilities arising at the level of the individual, responsibilities borne by one subject for another, that is, singular responsibilities that will typically not be intelligible in social terms.¹ A crucial concern of this paper will be to explore the implications for accountability of the relationship between singular and general, moral and ethical, responsibilities, and in particular the possibility that the ethical, and the accountability that goes with it, can become a threat to the moral.² We extend our exploration of this issue in latter parts of the fourth section of the paper. The analysis here revolves around the contrasting reactions that Derrida and Levinas have to biblical story of Abraham's binding of Isaac (Genesis: 22). In Derrida's analysis, the distinctions between moral and ethical responsibility tend to break down. That deconstruction leaves us, however, with the essential difficulty of reconciling one's absolute and singular responsibility to the other with one's singular responsibilities to other others. It leaves us facing a radical undecidability.

In the final part of the paper we develop consideration of how we might best respond to the aporias of responsibility and accountability, and how through accountability, levels of responsibility for the other might be raised. We develop our analysis in this section, in two parts, through a consideration of Derrida's analysis of testimony and of the gift. Our use of the notion of accountability as testimony takes its lead from Kamuf (2007), and relies essentially on the fact that testimony always opens a relation with the other in a way that calculative forms of accountability do not. The gift represents a response to the other that goes beyond Levinasian obligation. The gift thus opens a space for responsibility and accountability beyond obligation. In that space, or time, of the gift, we argue, ways may be opened, found, for sustaining the pursuit of accountability despite the final indissolubility of the aporias. Derrida grapples with the aporia of the gift, that is, the fact that the conditions of possibility of the gift are also its conditions of impossibility. The implication he draws from the impossibility of the gift is not that we should abandon the notion. On the contrary, he suggests the very impossibility of the gift may impassion our pursuit of it. We apply the same line of thinking to accountability. The aporia of accountability must not lead us to relinquish the notion of accountability. But it does bring clearly into focus the scale of the challenge faced. We must, somehow negotiate a path between contradictory, irreconcilable, and incommensurable responsibilities and accountabilities. Somehow we must allow the accounts given by our corporations to exceed the cycle of debt and credit. The account as impossible gift must give more than is owed. The measure of accountability given must exceed that owed.

¹ The authors we draw most heavily on in this paper, including Levinas, Derrida, Bauman, and Kierkegaard, are all concerned with the relation between singular and general responsibilities, but they do not all use the terms moral and ethical in the same way as we will generally use them in this paper. Levinas, for example, distinguishes between "morality" as "rules relating to social behaviour and civic duty", and "ethics" as "the extreme exposure and sensitivity of one subjectivity to another" (1984, p. 65).

² For Kierkegaard when the "the knight of faith" commits himself to the moral path he descends into a kind of madness of unintelligibility: "Humanly speaking, he is mad and cannot make himself intelligible to anyone. And yet it is the mildest expression to say that he is mad". The anguish of the knight of faith lies precisely in his understanding of the value of the ethical: "He knows that it is glorious to be understood by every noble-minded person and in such a way that the observer himself is ennobled thereby. This he knows, and he feels as though bound; he could wish that it was this task that was assigned to him. In like manner, Abraham might now and then have wished that the task was to love Isaac as a father would and should, intelligible to all, unforgettable for all time. He could wish that the task was to sacrifice Isaac for the universal, so that he could inspire fathers to illustrious deeds and he is almost horrified by the thought that for him such wishes only constitute temptations and must be treated as such" (Kierkegaard, 1843, p. 66).

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