

Review of *Accountable Governance: Problems and Promises*

Edited by Melvin J. Dubnick and H. George Frederickson

Review by Peter W. McDanel

Public accountability is a hallmark of modern democratic governance and the foundation of the popular performance management movement. “Democracy is just an empty exercise if those in power cannot be held accountable in public for their acts and omissions, for their decisions, their policies, and their expenditures” (source: the foreword). Accountability is frequently discussed in the business world, and in particular the public accounting arena where the public accounting industry reacts slowly in detecting fraud and irregularities. Poor behavior and reaction has led to public fury and the enactment of regulation by Congress such as the Sarbanes-Oxley Act, which attempts to force accountability upon industry. Misunderstandings have occurred between institutions and the public they serve. A possible reason for this disconnect is that institutions think of accountability in informational terms while citizens think of accountability in terms of relationships.

This six-section volume offers a rich diversification of thought from 25 of the best-known scholars in the field of public affairs on the various aspects of accountability, providing a rich framework for further dialogue between government officials, educators, and citizens. The work addresses the complex challenges of the accountability movement, the obstacles to accountability, the difficulty in assessing accountability, and ways that officials and the public adapt to accountability. Also included are strategies to improve accountability as well as applications of the accountability movement in practice.

The first section explores the complex challenges facing the accountability movement. First of all, the writers suggest that multiple layers of oversight lead to redundancy and inefficiencies. As an example of this inefficiency, one of the chapters discusses the case of welfare reform. When products that are procured are complex (where neither the buyer nor the seller of the products understands the cost, quality, and quantity parameters), inefficiencies may occur and lead to weaker accountability. Also addressed is the accountability of global governance organizations (entities that promulgate rules with the goal of global adoption).

The writers then discuss the many obstacles facing the accountability movement. First performance measure regimes are examined. Here, the reader questions whether performance measurement can actually improve accountability. This question drives directly to the heart of the program review and evaluation process efforts in government. Next, the authors shift attention to accountability and a general government jurisdiction: the American county, and, in particular, the concept of political accountability in the external environment in which accountability is measured.

Following the discussion of obstacles facing the accountability movement, the authors address the issues of assessing accountability. Since there is a dearth of conceptual modeling and empirical research about accountability mechanisms, and the positive and unintended negative outcomes that may occur, a conceptual framework is proposed using the policy streams model. A second chapter provides an informative chapter on the uses and impact of information technologies on the assessment process and the possible impacts on governance.

Any discussion of accountability must address ways that government officials will react to the accountability imposed on them. One enlightening entry emphasizes the topic of blame avoidance, where politicians and bureaucrats attempt to dodge accountability, leading to positive as well as negative effects. Specific examples of accountability include international nongovernmental organizations (Bangladesh PROSHIKA) and U.S. nonprofit organizations that have grown dramatically in size and influence over the past 25 years.

The remaining sections of the work address strategies and rethinking accountability. One of the important questions is who evaluates the accountability movement; that is, who's watching the watchers? Given the recent attention to accountability in public discourse, the authors conclude by discussing works that explore some the fundamental questions raised by the increasing obsession with accountability as it pertains to political and social life. Any work on these issues must include an exploration of possible questions and answers as well as implications of the recent "obsession" to create policy solutions to the financial crises associated with the great recession of 2007 to 2010, and beyond. Most of the policy debate coalesces around the role of governance and ways of funding effective solutions to the problems in financial markets. Other financial authors have offered explanations for the crisis, including expansive monetary policy in excessive levels of debt as well as flawed incentives that led to the housing crisis. *Accountable Governance* contains an excellent chapter on "Rethinking the Obsession" that provides a framework for beginning to think about what has happened as well as possible policies to prevent a future crisis; this is excellent material for present-day and future dialogues.

This book, if used as a textbook, should position well within a graduate public accounting and/or finance course in an MPA Program as a secondary reader to the primary textbook. It could also be adapted for use in a doctoral

level scope and theory course. It would also be an important book added to the recommended reading list of graduate courses in program review and evaluation. I am also certain that young assistant professors in their early careers could find this book useful in identifying significant new research opportunities given the reality that new models are needed to fully understand all the ramifications of accountability in government.

In conclusion, the editors wisely suggest that despite two decades of advances in understanding accountability, there are still many avenues for future research including the need to investigate and break free from cultural blinders to understand what it means to be accountable as well as the need to research the philosophical social cognitive foundations of our own approaches to accountability governance. This work provides the framework from which this future research may begin.

FOOTNOTE

Accountable Governance

328 pp. (pbk)

M.E. Sharpe (December 28, 2010)

Armonk, NY

ISBN#978-0-7656-2384-3 (pbk)

Dr. Peter W. McDanel, DBA, CPA, CMA, CFM is an adjunct professor at Davenport University and at Indiana Wesleyan University.

