Public accountability has gained currency in governance and leadership discourse lately. Despite diversity in conceptualisation of the term, scholars contend that accountability is a contextually and culturally bound concept. Meanwhile, viewing from the vantage point of public service delivery, the contextual manifestation of accountability has given rise to the debate on whether accountability serves the interests of common people or fosters hidden interests of certain groups or individuals. Accountability discourse abounds in empirical literature in segregated forms. While accountability is a multi-faceted phenomenon having a multi-layered meaning, a comprehensive explanation of various aspects of accountability at a single platform has been a felt need. To fill the space, Mark Bovens, Robert E. Goodin and Thomas Schillemans, through contemporary empirical works, attempt to weave various dimensions of public accountability into an integrated whole in a single volume ‘The Oxford Handbook of Public Accountability’. To address the growing complexity of governance in formal and informal sectors, the editors have skillfully brought together established authors working on public accountability in the recent past. Hence, the handbook aims to provide a comprehensive understanding of public accountability to the students, researchers and practitioners equally.

The handbook is segmented into seven broader parts followed by other subsequent chapters under each part. In the introductory chapter one, the editors initiate a conceptual consensus on public accountability highlighting two concepts of accountability (accountability as virtue and accountability as mechanism), classifications of accountability...
and a short overview of theorising in accountability research. This section serves as a good conceptual start of the academic journey ensuring safe entry of the readers on board.

The Part One of the handbook entitled ‘Analytical Perspectives’ discusses accountability as a cultural keyword, accountability and democracy, a contingency theory of accountability, process versus outcome accountability, accountability and principle-agent theory and accountability and ambiguity. In Chapter Two, Melvin J. Dubnick discusses elevation of accountability as a cultural key stating that it became an iconic manifestation of good governance after 1960s and had become a golden concept in areas of governance. He in this way conceptualises accountability as a cultural phenomenon emphasising contextualisation of understanding accountability. He, in an engaged manner, argues that “accountability is a lens through which we perceive, understand and shape all aspects of our social lives” (p. 34). His argument provides an ontological foundation upon which future accountability research could be based. In Chapter Three, Mark E. Warren relates accountability with the system of democracy stating that democracy could not be conveyed without a complex web of accountability. His engagement with three fundamental problems of democratic accountability (delegated power, justification and empowerment) implies that these elements are intrinsic to democratic accountability. Talking about contingency theory of accountability in Chapter Four, Jane Mansbridge provides the distinction between and rationale of trust-based accountability and sanction-based accountability both having ax ante and ex post characteristics respectively. He calls for combining both types for accountability research. In Chapter Five, Shefali V. Patil, Ferdinand Vieider, and Philip E. Tetlock, while talking about process and outcome accountability put forward four factors-meaning, competence, self-determination, and impact that empower the agents. In addition to ‘who’ must answer to ‘whom’, for ‘what’ and under ‘what’ ground rules, the authors arguably would like to add ‘why’ aspect to define accountability. This makes sense in understanding why people believe they are accountable. Following this, Chapter Six is about accountability and principal-agent theory by Sean Gailmard. While making an overview of principal-agent theory, the author focuses on the role of hidden action (moral hazard), hidden information (adverse selection problem), incentive compatibility and agency loss in building accountability relations between the principal and the agent. In Chapter Seven, Johan P. Olsen argues that ambiguity should be taken seriously in accountability research. Describing the relation of ambiguity with accountability he claims that in order to understand how representative democracies work, it requires going beyond mainstream compliance-control approach of accountability. In this way, the authors present the analytical perspective of accountability in the first part of the handbook.

Part Two of the book deals with studying accountability. The editors very succinctly have chosen methodological chapters on experimental analysis, quantitative and qualitative analyses and visual accountability. By presenting samples of Tetlock (1983), Kennedy (1993) and Hoffman et al.’s (1996) studies, Christopher Koch and Jens Wüstemann, in
Chapter Eight, justify the use of experimental analysis in public accountability research on three specific grounds: one, integrating accountability mechanisms into the experimental setting and observing their causal effect; two, considering alternative accountability mechanisms not implemented yet and their effects; and three, identifying preferences for specific accountability mechanisms. Their discussion on research questions and issues capturing accountable to whom (the forum), who is accountable (the actor), accountability about what (the content) guides the researcher to embark on the experimental study on accountability. The authors’ approach to formulating research question based on theory, selecting participants in consideration of their background, constructing a relevant task environment as well as the discussion on comparing different types of accountability mechanisms, identifying antecedence of accountability and investigating how accountability influences information process create milestones for experimental study in accountability. In this chapter the authors highlight the usefulness of experimental analysis as a research method for investigating the behaviour of actors.

Subsequently, in Chapter Nine, Gijs Jan Brandsma, makes an overview of Bovens’ (2010) two concepts of accountability (accountability as a virtue and accountability as a mechanism) and suggests that “when accountability is defined and actors and forums have selected, it becomes possible to gauge accountability quantitatively” (p. 144). He provides clear examples of measuring accountability as virtue and accountability as mechanism experimentally. Kaifeng Yang, in Chapter Ten, speaks for qualitative analysis as the dominant approach in accountability research. By reviewing the definition of Denzin and Lincoln (2003) and Strauss and Corbin (1998), the author presents salient features of qualitative research and discusses the justification of such research in studying accountability. He presents five issues to help explain why qualitative inquiry has been so important for accountability research. The author recommends interview, grounded theory and discourse analysis as suitable approaches for accountability studies. Discussing the theoretical sensitivity and role of theory, he provides evidence-based rationale of using theory in accountability research. Likewise, giving importance to causal qualitative studies on accountability, the author encourages the researcher to ask ‘why’ and ‘how’ questions which are lacking in accountability research. The importance of visual in accountability is another interesting area Jane Davison deals in Chapter Eleven. The author provides a brief history of visual accountability research and explains various visual methods such as visual experiments, visual semiotics and visual rhetoric with brief illustrative examples. Such are invaluable methodological sources for the researchers.

Part Three of the handbook is dedicated to ‘Accountable Governance’. In Chapter Twelve, Carol Harlow talks about accountability and constitutional law. The author provides three key constitutional concepts to take the place of accountability in constitutional theory: rule of law, separation of powers, and notion of constitutionalism. Though none of these forms an accountability principle, each provides a framework within
which accountability can flourish. ‘Accountability in public administration’ is another theme discussed by B. Guy Peters in Chapter Thirteen. Here the author distinguishes dimensions of accountability being who and what, (or who is involved and what sort of actions are being considered); accountability, responsibility, responsiveness. Talking about the conflict between the bureaucracy and the politics, Peters contends that “these concepts are the means of enforcing controls over the bureaucracy” (p. 215). He illustrates hierarchy, mutuality and competition as instruments or mechanism of accountability. In Chapter Fourteen, John Uhr states various features of accountable civil servants. He raises the issues of informal accountability and links his discussion with the place of civil service in power sharing arrangement in governance system and relates how the “power holders negotiate network of obligation outside the formal architecture of governance”. His analysis of interrelationship between internal and external accountability; formal and informal accountability along with political and managerial accountability makes explicit that civil services need to keep a balance between political accountability to the government for compliance with policy mandates and also obligation of managerial accountability to stakeholders for compliance with results. The author very intelligibly points out importance of not only reactivity of accountability but also the initiative of responsibility in democratic governance. In Chapter Fifteen, Erik Hans Klijn and Joop F. M. Koppenjan highlight the needs for meta-governance of networks. Policy making in service delivery takes place in networks where both elected politicians and the bureaucrats are held accountable in their own way. The authors’ description makes it clear that the form of accountability depends on the types of network as there are tightly organised networks and loosely coupled networks. They position that establishing accountable network on existing accountability mechanism has implication in setting agenda for future research.

Likewise, in Chapter Sixteen, Bodil Damgaard and Jenny M. Lewis offer an analytic framework of measuring citizen participation in accountability. Giving account of Arnstein’s (1969) classical ladder of participation, the authors logically maintain that “participation is measured in terms of transferred power from the governors to the citizens and in terms of the degree to which citizen have access to accountability measures” (p. 260). Multi-level governance is conceptualised as policy making process in Chapter Seventeen by Yannis Papadopoulos. The author identifies the properties of multiple governance and distinguishes between accountable multi-level governance and democratic government. This concept has great implication for interpreting accountability role of governance in emerging federal state like Nepal. To add to the key theme ‘accountable governance’ Michael Goodhart in Chapter Eighteen discusses accountable international relations. He puts forward four innovations to inform how the standard-based approach to accountable international relation conforms to existing practices. These innovative concepts are: accountability in governmental networks, global administrative law, surrogate
accountability and global civil society. In Part Three of the handbook, the authors present innovative ideas and practices of accountable governance.

Part Four of the handbook is devoted to ‘Organizational Accountability’ in which five authors have contributed to discussing-accountable public services, accountability and new public management, accountability and the non-profit sector, accountable corporate governance and accountable global governance organisations. In Chapter Nineteen, Barbara S. Rumzek initiates the discussion about alternative strategies of public services which include two-party contract between public and private or non-profit entities. Discussing contextually based nature of accountability, he argues that service delivery arrangements will vary in terms of the opportunities and challenges they present on achieving accountability. He also talks about the nature, process and challenges of informal and formal accountability in public service delivery along with several service delivery arrangements such as direct service delivery, contract, collaboration, participation and networks. Following this, in Chapter Twenty, Per Lægreid links the rise of public accountability and the wave of New Public Management (NPM) reforms. In doing so, he discusses NPM effects on accountability giving account of various forms of accountability like multidimensional accountability, individual accountability, managerial accountability and ax ante /ex post accountability. He talks about who is accountable and accountability for what and why accountability is rendered in relation to NPM. More interestingly, the author, reiterates Aveoin and Heintzman’s (2000) claim that improving accountability arrangements does not necessarily improve performance. He at this point suggests that cultural and contextual factors in accountability research need to be taken into consideration.

In a similar vein, in Chapter Twenty-One, Steven Rathgeb Smith, being engaged in accountability and non-profit sector provides a framework for understanding non-profit accountability. He argues for rethinking of the current approach to accountability for non-profit sectors. In Chapter Twenty-Two, Sheldon Leader locates two sites of power – managerial power and supervisory power. He critically examines the legitimacy of competency of stakeholders as property holders and stakeholders as citizens. The author concludes that instead of asking to whom the corporation should be accountable, we need to ask what the objective of accountability is and to what extent this objective serves different interests. In Chapter Twenty-Three, Jonathan G.S. Koppell, engaging with accountable global governance organization, creates a discourse in understanding the accountability challenges in global governance. He identifies five dimensions of accountability – transparency, liability, controllability, responsibility and responsiveness. The three models of global governance (classical, cartel and symbiotic) and their ability to satisfy accountability provide an analytical framework to study accountability of global governance. In addition, the author’s emphasis on responsibility over accountability offers a different dimension to analysing accountability.
Part Five of the handbook is dedicated to ‘Accountability Mechanism’. In this part, the editors have compiled selected articles related to elections, hierarchy, accounting and auditing, performance reporting, performance stat, independent regulators, audit institutions, transparency and watchdog journalism. In Chapter Twenty-Four, Mark N. Franklin, Stuart Soroka, and Christopher Wlezien discuss two views on electoral accountability – the responsible party model and the thermostatic model. They call for conceptualising elections in terms of function of institutions and the actors. In Chapter Twenty-Five, Mark D. Jarvis talks about hierarchy as accountability mechanism. He deals with the nature and critics of hierarchical accountability and democratic chain of command as accountability mechanism. The chapter presents that the direct line of delegation and accountability between the accountor and accountee is the strength of hierarchical accountability in that it provides room for greater clarity and sanctioning of authority. Another benefit highlighted is the identification of accountability gaps by tracing where authority is actually transferred either formally or informally. Are there particular contexts under which hierarchy is more and less effective? Are hierarchical accountability mechanisms effective in holding civil servants and elected officials to account? Questions of these sorts have been left for further research agenda with respect to hierarchical accountability.

Christie Hayne and Steven E. Salterio discuss ‘accounting and auditing’ in Chapter Twenty-Six. The discussion focuses on how the auditor can be made more effective in facilitating public accountability. In Chapter Twenty-Seven, Steven Van De Walle and Floor Cornelissen, dealing with ‘performance reporting’, concentrate on two accountability relations: accountability to citizens (by making performance information publicly available) and accountability to politicians (by providing them with performance metrics about the organization). By presenting the empirical evidence of school and hospital, the authors give clear justification and practicality of using performance data in accountability research. In Chapter Twenty-Eight, Robert D. Behn introduces performanceStat in relation to accountability research. Convincing that public executives are accountable mainly for finances, fairness and performance, the author introduces the ‘PerformanceStat Leadership Strategy’ as an instrument for accountability. In Chapter Twenty-Nine, Colin Scott, addresses the contribution of independent regulators as accountability forums to public accountability. The author talks about the proliferation of independent regulators, and the enhancement of accountable governance, variety of regulatory powers and design, and effects of independent regulators as accountability mechanisms. This discussion points out the fertile land of further research in this area. The ‘audit institutions’ in Chapter Thirty is another accountability mechanism described by Paul L. Posner and Asif Shahn. The authors after sketching the evolution of audit, outlines the typology and roles of Supreme Audit Institutions (SAIs). The chapter establishes the argument that audit agencies play a vital role in articulating public norms that have influence over other accountability actors.
In Chapter Thirty-One, Albert Meijer metaphorically presents transparency as the new ‘religion’. Giving Hood’s (2006) reference, the author sketches the historical roots of transparency and recalls that “French revolutionaries embraced the ideas of a transparent society” (p. 509) and also mentions Rousseau as a key proponent of transparency. Providing different perspectives of transparency, the author defines transparency as a virtue of an actor and as an “institutional relation between an actor and a forum” (p. 511). He uses this concept as a basis for his analysis of accountability. In Chapter Thirty-Two, Pippa Norris, justifies ‘watchdog journalism’ as a mechanism of strengthening accountability in democratic governance. The empirical evidence reviewed in this chapter reveals that watchdog role for journalism is more pervasive in Anglo-American democracies where the “long liberal tradition has encouraged scepticism towards the potential abuse of state power” (p. 538).

Part Six of the handbook is about ‘Debating Accountability’. The dedicated articles here cover accountability deficits, accountability overloads, accountability and time, accounting for crisis, accountability and trust, and accountability legitimacy and the court of public opinion. In Chapter Thirty-Three, Richard Mulgan claims deficits as absence of political control. He analyses the accountability deficit in diverse environment like international politics, decoupled government, and networked governance. Summing up the discussion, he argues that accountability can be deficient in the context of specific accountability relationship, that is, who is accountable? to whom? for what? and how?). In Chapter Thirty-Four, Arie Halachmi, debating on accountability overload plays with the need for dynamic accountability, the costs of assuring accountability, and transparency and accountability overload. In Chapter Thirty-Five, Jerry L. Mashaw, discusses accountability adding the ‘when’ question to its study. The chapter focuses on time as duration, on lags between decisions and effects and lags between actions and accountability demands. The author argues that long lag times between actions and effects can problematise all the features of accountability – who, whom, what, and how that help analyse the accountability regimes. In Chapter Thirty-Six, Sanneke Kuipers and Paul T Hart deliberate on how crises are scrutinised, managing crisis-induced accountability, post crisis accountability impacts, and from crisis to breakdown to re-equilibration. The authors arguably conclude that “accountability after crises is a complex, uncertain, ambivalent, and often intensely political affair” (p. 600). In Chapter Thirty-Seven, Christopher Hood deals with accountability and blame avoidance putting forward his argument along in terms of blame-avoidance as accountability’s evil twin, accountability and blame-avoidance as mirror images, beyond polar opposition between accountability and blame-avoidance, and cultures of accountability and blame-avoidance. Likewise, in Chapter Thirty-Eight, Dorothea Greiling looks at the relationship between public accountability and trust. The author contends that the relationship between public trust and public accountability is elusive and not straightforward. In Chapter Thirty-Nine, Mark H. Moore in dealing with accountability,
legitimacy and the court of public opinion, engages with the legal structure of external social accountability, the social process of creating accountability, and the pursuit of legitimacy as a complement to meeting the demands for accountability. The author argues that accountability as a legal concept has always faced conceptual and practical problems.

Part Seven summarises the handbook presenting ‘Reflections on the Future of Accountability Studies’. In Chapter Forty, Melvin J. Dubnick identifies ontological dilemma in the field of accountability studies. He proposes option-I (institutional) and option-R (relational) relating to ontological question about studying accountability. He suggests option-R (account giving relationships) as a basic unit of analysis in further accountability research. Frank Vibert in Chapter Forty-One talks about the need for systemic approach. He prefers the incorporation of richer views of human behaviour, accountability and process of dynamic change and systemic accountability. Likewise, Mathew Flanders, in Chapter Forty-Two seeks to set out three interrelated arguments (accountability: supply and demand; the accountability space; and the social relevance or impact) about the future of accountability. In Chapter Forty-Three, Mark Bovens and Thomas Schillemans discuss meaningful accountability. They call for moving from accountability deficits to accountability design. Their concern is how can public accountability become more meaningful and less demanding? Their focus is on the type of accountability and its conditions and context asking - “under what conditions will different types of accountability mechanisms be effective?” (p. 678).

The handbook presents a balanced overview of concepts and approaches about public accountability based on empirical evidences. Grouping of several chapters thematically under each specific part ensures richness of readability. The book can be approached in various ways: a standalone chapter reading, reading a whole thematic part, or reading by comparing one chapter or part to another. Apart from this, the handbook is worth reading on the ground that (i) it provides a comprehensive coverage of both conceptual and methodological aspects of public accountability, (ii) language is easy to follow, and (iii) it is based on rich empirical evidence and practices. In spite of its richness, the handbook would meet much expectation of the readers if it included more empirical evidences and cases categorically from the developed as well as the developing world representing several contextual and cultural landscapes of governance and accountability of public sector.