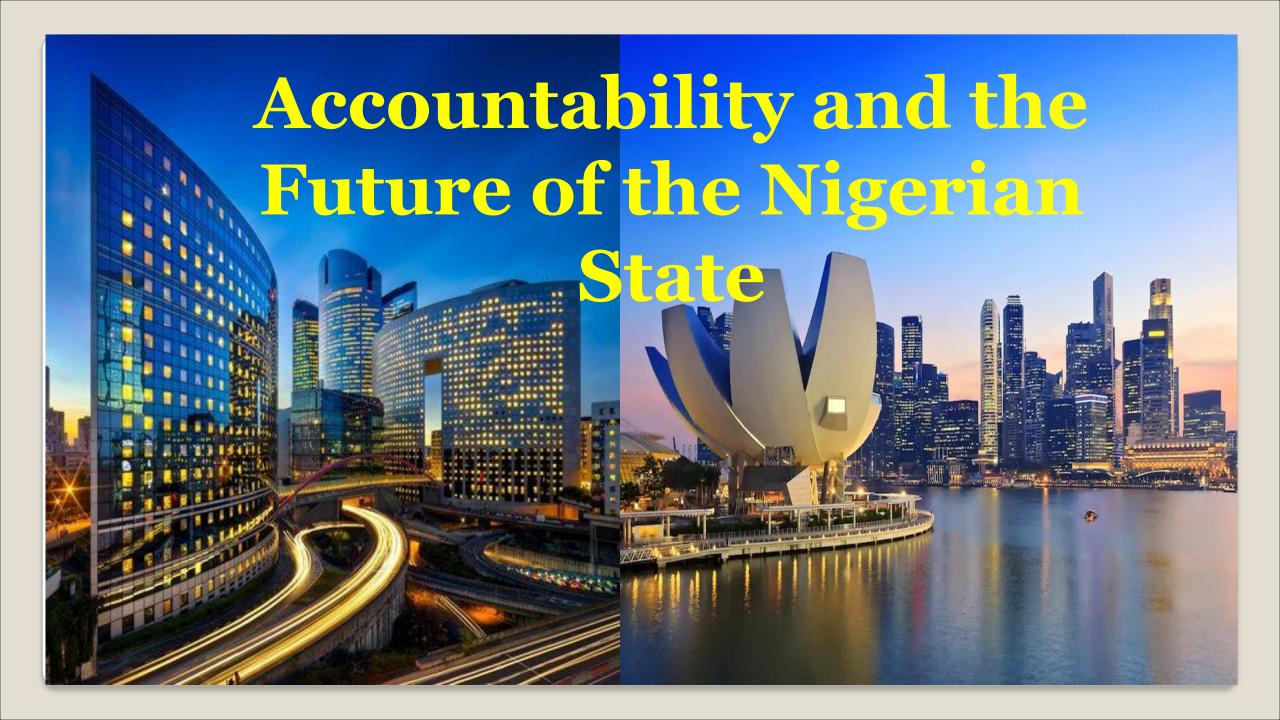


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What is Accountability Anyway?

Arthur Schafer defined accountability simply as "the *duty* to give an account" (Schafer 1999)

The word accountability is closely related to the word accounting, which literally means bookkeeping

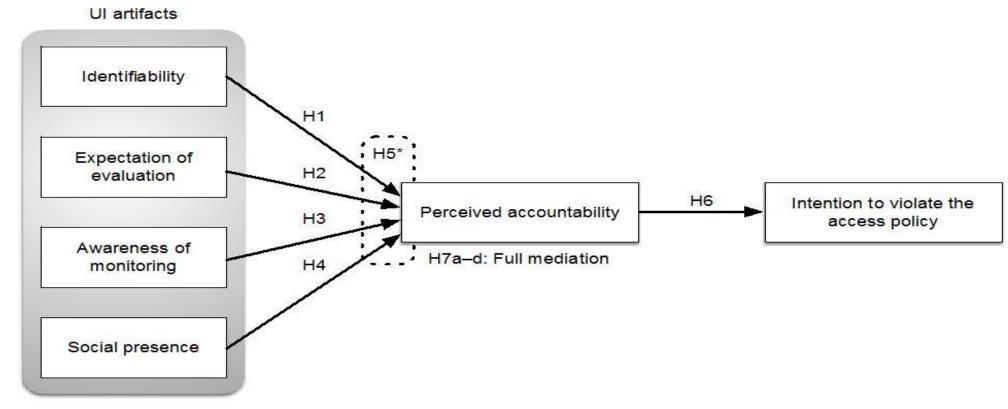
Accountability therefore connotes accepting responsibility to do something and reporting on what has been done by showing the records or presenting the evidence that would justify performance of the responsibility

- Accountability means that individuals are responsible for their actions and maybe asked to justify them
- Can be defined as the obligation of powerholders to account for or take responsibility for their actions
- Government organisations, administrators are accountable to citizens, users of public services and the law

Theories and Models of Accountability 1/4

- Accountability theory explains how the perceived need to justify one's behaviors to another party causes one to consider and feel accountable for the process by which decisions and judgments have been reached (Vance, Lowry& Eggett, 2015).
- In turn, this perceived need to account for a decisionmaking process and outcome increases the likelihood that one will think deeply and systematically about one's procedural behaviors
- This theory was originally developed by Tetlock, Lerner, and colleagues and has been effectively applied in organizational research

Theories and Models of Accountability 2/4



^{*} After end-users cognitively process UI artifacts designed to persuade users they are accountable, they will perceive increased accountability.

Figure 1. Overview of Accountability Theory Adapted to Preventing Access Policy Violations by Vance, Lowry, and Eggett (2015, p. 348).

Theories and Models of Accountability 3/4

□Various models of accountability have been developed that begin to address the questions of accountable for what, to whom, and how

□ In understanding these models there is need to consider two theories: agency theory and stewardship theory

Theories and Models of Accountability 4/

Agency theory

Suggests that individuals and organizations are basically self-interested, but performance can be improved by applying incentives and disincentives













Stewardship theory













Predicts that alignment with common goals, and a belief in a greater return at a later time, will motivate people and organizations to perform well and do what is best

Accountability Dimensions



Accountability to whom? According to Bovens (2007) accountability of the executive branch of government to citizens is a principal -agent problem. Oversight bodies, such as the judiciary and the legislature, act simultaneously as the citizen's agents and as principals in overseeing the executive The role of the media and civil society is intermediary



enacted? Accountability has two main dimensions: answerability and enforcement (Schedler, Diamond, and Plattner 1999). The former includes the oversight of governments, while the latter involves rewarding good behavior and punishing undesired behavior (Goetz 2008)

How is accountability



Accountability about what? Accountability constrains the government's use of power (Lindberg 2013). This entails both preventing illegitimate behavior and evaluating politicians' performance. Accountability thus helps citizens ensure that governments are responsive to their interests

Lindberg (2013) opined that since multiple actors enact accountability, accountability should be organized into subtypes based on the spatial direction between its actors. Specifically, the study recommends three distinct subtypes: vertical, horizontal, and diagonal

Results of Being Accountable (Corporate Environment)

improved performance





more
employee
participation
and
involvement

increased feelings of competency



increased employee commitment to the work



higher employee m o r a l e a n d satisfaction with the work.



more creativity and innovation



Results of Being Accountable (Government)

When there is accountability, it benefits everyone. A healthy system of accountability promotes improvements in how government works









It enables people to know how the **Government** is doing, and how to gain redress when things go wrong

It ensures that ministers and civil servants are acting in the interests of the people that they serve

Accountability is a part of good governance, and can increase the trustworthiness and legitimacy of the state in the eyes of the public

Enables a degree of feedback between the government and the governed

Generates incentives for responsible individuals to act in the interests of the nublic

Results of Non-accountability

The result of non-accountability varies by context and is two-sided affecting both the steward and the principal. In general terms, the effect can be summarized as:



In a democratic setting, the lack of accountability lowers the morale of just stewards and the people who vote for them



Where there is no true accountability in the public service, it will cause public servants and politicians to have unclear priorities



Declining engagement is another consequence of a lack of accountability. It's two-sided. The steward will feel relaxed, and the electorate will also decline from their little engagements



Another thing that happens when there isn't any accountability in public service is that government projects don't get done well



Non-accountability in a democratic setting would destroy the levels of trust existing between politicians and the electorate

Present Day Nigeria in Accountability Model

Shiv Chandra Mathur

• One of the critical issues dominating public sector management in Nigeria, as Addison (1996) rightly observed, is lack of accountability and transparency Lack of accountability in the public sector creates opportunities for corruption with its attendant negative consequences. ☐ For instance, through corruption the commonwealth of Nigerians is being diverted by a few, leaving the nation at a loss. Due to the poor culture of accountability, corruption has become a way of life in Nigeria ☐ Year after year there the outrageous revelations of large-scale corruption and mismanagement of public funds by government officials as contained in the audit report by the office of the Auditor General of the Federation is on the increase.

☐ It is obvious that corruption remains unabated in Nigeria as the media is awash with news of investigations and arrests by the Anti-Corruption agencies
☐ Ironically, the agencies due to high level lack of accountability do not pursue the cases to logical ends.

- □Accountability reforms remain elusive, thus leading to gross management of resources and chronic underperformance and service collapse
- International's latest corruption perception index (CPI) released in January 2022



FINAL WORDS

The way forward for Nigeria to come out of the challenges of accountability is to take drastic measures aimed at reforming the public sector, especially the operation of those representing the electorate as well as those appointed into political offices across the country. There are several possible measures, but from the perspective of this review, the following medium can help redirect Nigeria to a path of accountability

- □ Holding ministers, commissioners, and supervisory counsellors to account for the feasibility of their projects
 □ Preventing the civil service from failing over and over again by identifying problems and making policies that work.
 □ By ensuring that accountability existing across public services works in practise and not on paper,
 □ Getting better information earlier is to prevent the blame game in the political cycle
 □ Parliamentary scrutiny that promotes learning and improvement of practice. This can be made better by putting in call-back options for legislators who aren't accountable to the electorate.
- □ We, as academic institution should join in the crusade of celebrating Accountability and Fidelity while we join hands to condemn non-accountability and infidelity.
- ☐ Same with individuals too.

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