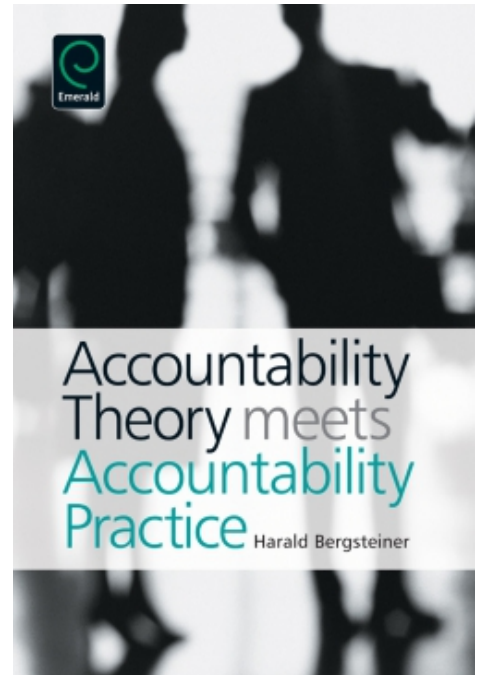


Accountability Theory Meets Accountability Practice

Harald Bergsteiner

About the Book

Recent failures in the corporate sector are to a large extent a failure of accountability. Unfortunately, accountability tends to be characterised by atomistic research; confusing language; models of limited scope; poor conceptualisation of key constructs; context insensitivity; and, a lack of methodological integration. This book not only integrates but substantially adds to the extant accountability literature, providing a holistic view of accountability, showcasing a newly-generated Holistic Accountability Model (HAM). This book clarifies the purposes of accountability; identifies what triggers accountability exchanges; generates a set of well-defined responsibility and accountability constructs; and, via a grounded graphic model, links these constructs to the accountability process and to the influences that impact on this process. Several working models are proposed to help practitioners achieve a better understanding of the extent and nature of their accountability obligations, develop and implement more effective accountability policies and practices, and make better accountability decisions.



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