Conceptual Issues in the Social Sciences: Variants of Accountability

Remi Chukwudi Okeke, Ph.D

Department of Public Administration Madonna University, Okija Campus, Anambra State Nigeria

Kingsley Nnorom, Ph.D

Department of Sociology, Federal University, Wukari, Nigeria

Jude Odigbo, Ph.D

Department of Political Science Madonna University, Okija Campus, Anambra State Nigeria

ABSTRACT

Conceptual issues are integral to the social sciences. However, for social science to attract continuing legitimacy, the need to reduce continually, the level of the embedded disputations, cannot be over emphasized. In addressing the surrounding issues, this contribution concentrates on the concept of accountability, by attempting to identify its variants. The paper uses the documentary research methodology to conduct its investigations, and arrive at its positions. It adopts structural functionalism as theoretical framework. It is concluded in the contribution that accountability is the adhesive that binds societal structures to functionalism. And it is accordingly imperative that social scientists whose research laboratory is the society, understand accountability in its manifold dimensions.

KEYWORDS: Accountability, concept of accountability, types of accountability, variants of accountability

INTRODUCTION

The social science research area is a sphere of immense conceptual disputations. These disputes sometimes leave the social scientists with beclouded trajectories of very important concepts. Some of these concepts with vagueness are either current in social science research or may no longer belong to the orthodoxy but have left disjointed angles to the continuity of the social sciences as worthy area of study. The inherent conceptual contentions (in contradiction) invariably compel social scientists to attempt operating with conceptual exactitudes. In addressing the embedded issues, this contribution concentrates on the concept of accountability by attempting to identify its many variants. It is also possible to designate the exercise, as an attempt to bring the typologies of accountability in social science research, into a single compendium. In the specific case of accountability, in social science conceptual conflicts, Lindberg (2009) has pertinently referred to the conceptual scenario as having resulted in a dilution of its content, and introducing an undesirable semantic confusion. Lindberg suggested in

particular, the importance of distinguishing between accountability and responsiveness, an exercise that actually remains daunting.

In general, this work is intended to serve as a handy reference source for social scientists, in properly positioning their research variables and also in specificity, reducing the contentions in conceptual usages of accountability. The paper uses the documentary research methodology to conduct its investigations. The theoretical framework of the contribution is structural functionalism. But what is accountability in generic terms, as may be understood in the social sciences? In the words of Dann & Sattelberger (2015, p.67) accountability is about setting clear goals and targets, being responsible for delivering on them, and accepting potential sanctions for lack of compliance with commitments. It is a desideratum for all structures and functions of society.

THEORETICAL FRAMEWORK

The theoretical framework of this paper is structural functionalism (sometimes simply abbreviated to functionalism) and closely associated with the work of Talcott Parsons (Schneewind, 2015). Izueke (2014) highlights that structural functionalism originated from the field of sociology. Emile Durkheim, Herbert Spencer and Robert K. Merton were accordingly the other theorists easily linked with the development of structural functionalism (Crossman (2020). But Parsons wrote more than 150 articles and books on functionalism, addressing how individuals become members of a given society, in order to guarantee the survival and stability of the social system.

Parsons saw society as a global social system based on an integrated value system, in which the individual person participates in the social system, by interacting with the other members. This occurs in line with the various roles and positions such individuals hold in that system. The global social system itself consists of hierarchically ordered subsystems, characterized by corresponding institutionalized norms. These norms are on one hand supposedly congruent with society's integrated value system and on the other hand, they determine the expectations and rules attached to specific positions and roles (Schneewind, 2001).

Structural functionalism as theoretical framework thus sees society as a complex system whose parts work together to promote solidarity and stability. It entails looking at society through a macro-level orientation, which is a broad focus on the social structures that shape society as a whole. The theoretical approach looks at both social structure and social functions. It addresses society as a whole, in terms of the function of its constituent elements; namely norms, customs, traditions, and institutions. Herbert Spencer presents these parts of society as organs that work toward the proper functioning of the body as a whole.

But for Talcott Parsons, structural-functionalism described a particular stage in the methodological development of the social sciences, rather than a specific school of thought (Parsons, 1977; Bourricaud, 1981; Macionis, & Gerber, 2011; Urry, 2012). In the application of structural functionalism to this paper, it is held that accountability is the adhesive that binds societal structures to functionalism.

VARIANTS OF ACCOUNTABILITY

Administrative Accountability

In alphabetical order, this contribution begins with administrative accountability. And the commencement point for explaining administrative accountability is the notion of administration, as an uppermost body of appointed career employees and officials in the public or private sector. Administrative accountability is thus a reference to whether the actions of this uppermost body of appointed career employees or officials are within or outside the bounds of their authority. When such actions are within the bounds of their authorities, there is administrative accountability. The concept of administrative accountability is believed to have exhibited varying concerns and emphases over the years, of which four variants of accountability may be distinguished. They refer to: who is considered accountable, to whom he is accountable, the standards or values of his accountability and the means by which he is accountable (Carino, 1983). The tendency of this contribution is towards "the standards or values of accountability" in the administration. Hence, while the administrators (the uppermost body of appointed career employees and officials) may delegate many of their responsibilities, they cannot delegate administrative accountability (Renslow, 2018).

Bureaucratic Accountability

The concept of bureaucratic accountability at once raises concerns about how the bureaucracy operates. This necessitates an examination of the meaning of bureaucracy, in order to properly conceptualize bureaucratic accountability. But to understand bureaucracy requires the definition of "bureaucrat". Who is a bureaucrat? It is quite facile stating lexically that a bureaucrat is an administrative or government official. It is also possible to toe the pejorative line and assert that a bureaucrat is an inflexible official who applies rules rigidly or even adding nonpejoratively that bureaucrats are civil servants. But all these tendencies beg the question and leave a yawning empirical gap in the identification of the bureaucrat as a public sector personality. Rosen (1988, p. ix) therefore refers to bureaucrats as not only career civil service employees, including many of extraordinary competence. They also include political appointees, many of whom are outstanding and come to government for relatively short periods after successful experiences in the private or nonprofit sectors, or academia.

But there may still be some wider connotations of the concept of bureaucracy. Banton (2019) thus posits that a bureaucracy typically refers to an organization that is complex with multilayered systems and processes. Then these systems and procedures are designed to maintain uniformity and control within an organization. A bureaucracy accordingly describes the established methods in large organizations or governments. Structurally therefore, bureaucracy stems from the effort to govern organizations through closed systems, which are formal and rigid in maintaining order. Procedural correctness is paramount within a bureaucracy but perhaps the single most identifiable characteristic of a bureaucracy is the use of hierarchical procedures to simplify or replace autonomous decisions (Banton, 2019).

According to Banton, a bureaucrat makes implicit assumptions about an organization and the world with which it interacts. And one of these assumptions is that the organization cannot rely on an open system of operations, which is either too complex or too uncertain to survive. Instead, a closed and rationally reviewed system should be implemented and followed. Banton, highlights that bureaucracy is not the same as governance or administration as some administrative structures are not bureaucratic, and many bureaucracies are not part of administrative structures. The differences, she posits, lie in the objectives of each system. As an administration directs organizational resources toward an objective goal such as generating

profits or administering a service, bureaucracies ensure procedural correctness, irrespective of the circumstances or goals.

A collectivity of bureaucrats therefore is what is known as bureaucracy. It may have its sneering trajectory, otherwise known as red tapism but this contribution is on a positive direction. The bureaucracy in this paper refers to a body of non-elected government officials or an administrative policy-making group (Merriam-Webster, n.d.). The context of bureaucratic accountability in the work is further about a national bureaucracy. "Bureaucratic" is accordingly an adjective from bureaucracy. Its germane synonym in this contribution is "administrative" but administrative and bureaucracy is at the center of the administrative structure of a nation, which may or may not guarantee national functionality. Hence, bureaucratic accountability begins with the clarity of goals and targets of the national bureaucracy.

In the Nigerian setting for example, are there such clarities? The truth is that in the absence of such lucidity of goals and targets, there cannot be accountability. Bureaucratic accountability is only in place when such goals and targets are clearly understood by the bureaucrats. They then undertake the responsibility for delivering on such goals and targets and accept potential sanctions for lack of compliance with the commitments to deliver. The endpoint of the disarticulations among goals and targets, responsibility for meeting the targets and potential sanctions, is the dearth of bureaucratic accountability.

Bureaucratic accountability is also a function of both public service motivation and public sector motivation in their general dimensions (and as distinct from public sector compensation). Public service motivation is the desire to behave in accordance with motives that are grounded in the public interest in order to serve society. Public sector motivation on the other hand is based on self-interest and is a function of the degree to which an organization shares the individual's values or provides opportunities for the employee to satisfy these values (Ritz, Neumann & Vandenabeele, 2018). Only persons motivated in these regards can fittingly serve in the bureaucracy. Bureaucratic accountability is a product of the contributions of such individuals. It does not essentially imply the frugality of bureaucrats and how to reduce the wastage of material resources. Bureaucratic accountability is about the capacities of the bureaucracy to deliver the goods, and under an electoral democracy, it provides the buffer for the stability of the state. This happens as different generations of core political actors alternate in assuming leadership roles in the nation.

Democratic Accountability

Under democracies, citizens expect their governments to deliver public services in a way that responds to their needs and recognizes their human rights. In these regards, politicians need to be held accountable for their decisions and actions. Democratic accountability is about how these needs are met in a democracy. Mechanisms for democratic accountability include parliamentary oversights, investigative journalism and public demonstrations. Democratic accountability offers citizens and their representatives the means to voice concerns, demand explanations about (and, if need be), impose consequences for the ill-performance of elected officials, and officials of public or private service providers. Means of democratic accountability include electoral processes, as well as reviews by supreme audit institutions (IDEA, 2020). Jelmin (2012) adds that democratic accountability refers to the many ways in which citizens; political parties, parliaments and other democratic actors can provide feedback to, reward or sanction officials in

charge of setting and enacting public policy, as well-functioning accountability mechanisms are believed to provide incentives for governments to work in the best interests of citizens. Jelmin (2012, p.6) specifically posits:

Accountability can also be seen as a relation of power, where the less powerful 'principal' has the right to ask the more powerful 'agent' to explain his/her actions, and has the capacity to impose penalties for poor performance. What makes accountability democratic ... is the ground on which the account holder performs its request. Ordinary citizens can, for example, vote political leaders in and out of office, a legislator or legislative committee oversees the executive branch, and a media outlet or a group of citizens request information from public officials, because in a democracy there is a minimum set of guarantees and freedoms that entitle them to do so.

In other words, democratic accountability is not specifically a reference to how democracies are held accountable. It refers more to how democracy provides a minimum set of guarantees and freedoms that entitle individuals and institutions to demand and expect accountability from others. Olsen (2017) further highlights that democratic accountability implies governance based on feedback, learning from experience, and the informed consent of the governed. Consequently, although citizens are neither the initial authors of laws and budgets nor the designers of the political order under which they live, they are not powerless. Even when most decisions are made by elected representatives, appointed officials, and other power holders, rulers still have an obligation to be appropriately accountable to the ruled, by responding to citizens' demands for explanations and justifications of the rulers' actions. Democracy is comprised of complex webs of accountabilities between people and those who use power to govern on their behalf. Democratic accountability is comprised of justifications for these uses of power (Warren, 2014).

Electoral Accountability

A theoretical account of electoral accountability must contain at least two components: an electorate that decides whether or not to retain an incumbent, at least potentially on the basis of his / her performance, and an incumbent who has the opportunity to respond to his / her anticipations of the electorate's decision (Ashworth, 2012, p. 184). This brand of accountability is guaranteed by the electoral process. It is difficult to circumvent in a democratic system of government which has periodic elections as critical component. Electoral accountability is the accountability trajectory under which voters hold politicians accountable through periodic elections (Smart & Sturm, 2013). It is an important feature of democratic societies (Ashworth, Bueno de Mesquita & Friedenberg, 2017).

Ex-ante and Ex-post Accountability

Another typology in accountability distinction can be found between forward looking (ex-ante) and retrospective (ex-post) accountability; where retrospective accountability refers to the idea of office holders having to account for their actions after they have taken them. This is probably accountability in its purest form. Accountability as forward-looking processes for influencing policies and legislation before they are decided is also seen as process for increased responsiveness, which implies accountability (Jelmin, 2012, p.7; Goetz & Jenkins, 2005).

Financial Accountability

Financial accountability is the obligation of any one handling financial resources in a public office or any other positions of trust, to report on the intended and actual use of the resources in the designated office (Onuorah & Appah, 2012). Financial accountability in public administration is a means of keeping citizens informed about government's financial position and financial performance, in relation to service-provision efforts and the accomplishment of state objectives (IGI Global, 2020). Financial accountability and fiscal accountability are synonymous in public administration and refer to the responsibility for public funds (Oluwafemi & Lawal, 2016). They refer to financial prudence and accounting, in accordance with regulations and instructions (Lindberg, 2009). Lack of financial accountability leads to fraud, embezzlement of funds, misappropriation, misapplication and all the other self-centered and roguish ways of handling commonly owned financial resources.

Horizontal Accountability

Horizontal accountability refers to checks and balances within the state structure, that is, the procedures for government institutions to hold each other to account and ensure that no agency stands above the rule of law, or intrudes on the rights and privileges of another. Such arrangements include the formal oversight mandate of parliaments to monitor executive power. The horizontal accountability gamut extends to the judiciary, as well as administrative bodies' control and oversight checks such as ombudsmen duties, the attorney general functions, sundry administrative audits, functions of anti-corruption commissions and human rights offices. Essentially, there are different types of horizontal accountability, including political oversights and judicial and administrative accountability (Jelmin, 2012, p.6; Schedler, Diamond & Plattner, 1999; O'Donnell, 1994).

Interdisciplinary Accountability

Huutoniemi (2012) argues that disciplinary science is increasingly criticized for its reliance on "internal" sources of control, and thereby its lack of "external" accountability. As a counterforce to disciplinary authority therefore, the notion of interdisciplinary accountability highlights the critical functions of intellectual exchange between disciplines. It acknowledges that what is reliable in one context may not be so in another context, and what is needed is a knowledge culture characterized by lateral accountability, including monitoring and responsibility across disciplinary contexts. It measures worth by concepts such as "field rigor". Indications of such a culture are currently visible in many fields of applied science, such as environmental research, where the "test" of reliable knowledge is ultimately the survival of our planet. Interdisciplinary accountability however, faces more challenges in pure academic fields, especially in the social sciences and the humanities, or in fields currently characterized by a low degree of mutual dependence between scholars (Huutoniemi, 2016). Interdisciplinary accountability is framed on the premise that what is not open to scrutiny from outside is not accountable (Huutoniemi, 2012).

Judicial Accountability

At the core of the questions about judicial accountability is the viewpoint that judges cannot be accountable to the electorate as politicians are accountable. The emanating thinking is that the duties of the judiciary are not owed to the electorate; they are owed to the law, which is there for the peace, order and good government of all the community. On the opposing side of this thought is that accountability is required nowadays in most areas of public life and that the judiciary should be no exception to this requirement. Consequently, Judges like all other officials in the community must be accountable to the community. Integral to the germane debates is the issue of if the values of judicial independence and accountability are compatible, or whether they are contradictory. In other words, should accountability be viewed as a correlative obligation of independence (Griffith, 1998)? The idea of ensuring judicial accountability by insisting that judges be accountable to the law is complex. This is because, it includes some idea of responsibility to past law-makers and some idea of accountability to contemporary professionals who define for judges what it means to make decisions according to law (Tushnet, 2013). These tendencies further draw judicial accountability away from accountability to the community.

Standard hierarchical models of accountability are therefore often said to be inapplicable to the judiciary. Yet in many jurisdictions (Australia, Nigeria, etc.), important informal mechanisms operate to make the judiciary accountable to the community. For instance, judges are obliged to hear argument on both sides; they are obliged to conduct hearings in public; give reasons for their decisions; and their judgments are even subject to appeal. In some jurisdictions, there are formal accountability mechanisms, usually in the form of permanent judicial commissions, although opinion differs as to whether such commissions detract from judicial independence. Formal mechanisms of investigating allegations of corruption against judges, available in many jurisdictions are provided for judicial accountability. Skeptics may still submit that it is only the judges again that may legitimately have the final say on such matters (Griffith, 1998). The National Judicial Council (NJC) in Nigeria exemplifies such permanent judicial commissions.

But in general terms, there are quite some significant provisions for judicial accountability in many jurisdictions. For example, at the State level in the United States, the balance between independence and accountability seems to have been struck differently, usually in favour of accountability. Since 1994 the Californian Commission has the following courses of action available to it: dismissal of complaints; the issuing of an advisory letter to the affected judge; private admonishment of the judge with a view of bringing the problem to the judge's attention; the issuing of a public admonishment or public censure for improper judicial conduct, particularly in cases where the misconduct was serious but unlikely to be repeated and the removal of a judge following a hearing, usually where there is persistent misconduct. In the instances where the judge is no longer capable of performing judicial duties, the Californian Commission may determine to involuntarily retire the judge from office, again following a hearing. Performance evaluation programs and judicial codes of conduct are also common features of the US systems of judicial accountability (Griffith, 1998).

Finally, judicial accountability refers to the existence of clear goals and targets for the judiciary, with judges being responsible for delivering on such goals and targets, and accepting sanctions for lack of compliance with commitments. This may entail for instance, the clarity of goals and targets towards bringing down a draconian regime.

Legislative Accountability

The concept of legislative accountability is highly under-researched in the social sciences. Existing literature therefore contains immense indistinctness on the meaning of legislative accountability. In the Nigerian research community in particular, studies that were otherwise framed in this study area end up treating legislative oversight functions and additionally situating the legislature as either an ombudsman or another anti-corruption agency. However, interrogating the type of representation citizens expect from their legislatures (legislators) Carey (2008, p.1) asserts:

Citizens want legislatures to be decisive – that is, to resolve the issues before them without chronic deadlock. They also want accountability, which entails responsiveness on the part of legislators to citizens' demands. In modern democratic legislatures, the principle vehicles for delivering decisiveness are strong political parties. But decisiveness through party discipline presents a dilemma in terms of what kind of accountability is possible.

This gives rise to the issues of collective accountability, and accountability that operates at the level of individual legislators, as the two often demand different things of legislators. Carey (2008, p.1) further posits:

In modern democratic legislatures, collective accountability operates primarily through parties, and requires legislators bearing a common party label to act in concert. Individual accountability implies a more direct link between a legislator and citizens, and may require the legislator to act independently from party demands. Individual accountability also requires that information about each legislator's actions is available and can be monitored by those outside the legislature. Because the informational conditions for individual accountability often are not met, maximum legislative individualism does not necessarily produce individual accountability

Scholarship on legislative accountability, continues Carey (2008, p.1), tends to regard collective accountability favorably and legislative individualism with skepticism. Yet surveys from legislators and the substance of political reforms in recent years both suggest that demand for individual accountability is strong, and technological advances have reduced the logistical obstacles to making available the information necessary for individual accountability.

This paper then opines in summation, that collective legislative accountability is a function of individual legislative accountability. Accountability of the legislature is accordingly the other way of expressing the concept of legislative accountability. It implies responsiveness and decisiveness of a legislature. It entails the setting of clear legislative goals and targets, being responsible for delivering on such goals and targets, and accepting public censure for failure to deliver on such goals. It means making the personal interests of lawmakers come second to the formal legislative business. Legislative accountability essentially means creditable discharge of legislative duties by a legislature.

Political Accountability

Political accountability is among the diciest variants of accountability to conceptualize. It may refer to the formal, legally binding channels for bringing governments to account. This includes elections and arrangements for parliamentarians and opposition parties to monitor the executive branch. Political accountability mechanisms have several effective means of sanctioning, at their disposal, including recalling mandates, holding referendums, initiating impeachment processes or calling a vote of no confidence (in parliamentary systems) (Jelmin, 2012, p.7; Mainwaring & Welna, 2003; Joshi, 2008). According to USLegal (2019), political accountability refers to the responsibility or obligation of government officials to act in the best interests of society or face the consequences. The problem however, is that sooner than later some conceptualizations of political accountability begin to lack distinctive marks from other variants of accountability. They begin to appear like an amalgam of democratic, legislative, electoral and other forms of accountability, lacking its own distinguishing feature.

Actually, alluding to the concept of political accountability, Adsera, Boix & Payne (2003) submit that how well any government functions hinges on how good the citizens are at making their politicians accountable for their actions. This specific reference to politicians is important in defining political accountability. It provides room for the inclusion of the activities of all persons in active politics, in the conceptualization of political accountability. Some party officials are key actors in the national affairs of democratic polities. Hence, substituting "government officials" with "politicians" in the submission of US Legal (2019), it is suggested in this work that political accountability refers to the responsibility or obligation of politicians to act in the best interests of society or face the consequences.

In the days of aberrant military rule in the affairs of some emergent nations for instance, the generic class of politicians essentially failed to demonstrate political accountability before the military struck. When the consequences of deficit political accountability came as the jackbooted men arrived, it was not only the government officials that were displaced. It was all the politicians.

Professional Accountability

Professional accountability requires a self-regulating profession to set and maintain credible, useful standards for its members (Benson Jr, 1991). At the individual level, professional accountability refers to the rendering of professional services with the highest possible degree of probity. It refers to the strict conduct of a professional body's members according to the rules and standards of the profession, and the expectations of the receiver-publics. Professional accountability is in short supply in the Nigerian national system.

Public Accountability

Public Accountability is another variant of the generic concept of accountability with oblique meaning. At its heart, the idea of public accountability seems to express a belief that people with public responsibilities should be answerable to 'the people' (the public) for the performance of their duties (Dowdle, 2017, p.198). The fundamental question that it raises, partly borders on who are the people? It again throws up the challenge of the forums and mechanisms of truly reaching these 'the people'. When for instance, the President of a country makes a national broadcast, in giving account of his stewardship to a nation, and when he presents an address to the parliament in the same regards, do these scenarios represent public accountability to "the people?" In the case of the broadcast, who were the people that listened to the speech, and what

was their number? In addressing the parliament, have the parliamentarians now listened to the address on behalf of the people?

According to Ujah (2010, p.78) therefore, the term public accountability may refer to the generality of the populace, that is "the people", or a segment of the populace particularly touched by the subject matter of which an account is demanded, implying that it is not in all situations that the public refers to the general populace. The virtues of public accountability are accordingly constantly praised and its effects recommended, despite its sometimes being not fully measured or even understood (Zumofen, 2016, p.3). The seemingly rich expression of "public accountability" thus remains opaque in conceptualization. Public accountability as social science research variable therefore, can only retain deep relevance as a composite concept of other conceptual nuances, such as bureaucratic, electoral and legislative accountabilities.

Organizational Accountability

Organizational accountability presents a good example of some mix-ups in accountability subtype conceptualizations. Monavarian, Asgari, Nargesian & Gholami (2016, p.1242) posit:

Organizational accountability refers to governance within an organization. In this type of accountability which is based on superior and inferior relationships, managers monitor the performance of employees who often have little power. Direct governance and periodic review of performance, are clear examples of organizational accountability. In addition, formulating regulation, institutional directives, and other governance mechanism that limits authority of employees, are among this type of accountability.

But organizational accountability is on the contrary, a reference to organizational responsiveness. Within the context of the accountability of public sector organizations, which formed the focus of Monavarian et al (2016), they found that components of the accountability of government agencies (public sector organizations) include three elements: transparency, responsiveness and compliance. Invariably, organizational accountability (of public sector organizations) is about the transparency, responsiveness and the compliance standards of such organizations. It is in place when all members of an organization behave in ways which promote the successful and timely completion of their tasks and responsibilities (Mirkovic, 2019). Organizational accountability is accordingly an objective, and has (mostly) an external orientation (Van Bussel, 2012, P.127). The objective of organizational accountability is the accomplishment of organizational goals. But the essence entails much more than this, as organizational accountability implies operating completely in tune with the raison d'etre of an organization by the organizational members. It has an external orientation because the accountability pass-mark or dismissal can only be awarded by others and not by members of the organization.

Social Accountability

Combaz & Mcloughlin (2014) have stated that social accountability aims to increase accountability through civic engagement, and to complement and reinforce conventional mechanisms of accountability such as political checks and balances, accounting and auditing systems, and administrative rules and legal procedures. Social accountability mechanisms such as community monitoring or public expenditure-tracking, allow communities to be directly

involved in monitoring government performance, generating evidence and demanding accountability. This variant of accountability mechanisms are however predominantly information-based, and are most suitable for enhancing the capacity of already informed publics, to articulate their needs and interests. They are accordingly, less well designed to engage marginalized communities which have neither the confidence nor the skills to make their voices heard (Combaz & Mcloughlin, 2014).

Effective social accountability approaches therefore seem to require two key elements. In the first place, it requires the capacity among citizens and civil society organisations to monitor government and service providers; and secondly, it needs an effective information and communication system, which acts as a feedback mechanism between the state and citizens (Combaz & Mcloughlin, 2014). Social accountability provides alternative ways for social actors (citizens, civil associations and the media) to direct demands to politicians and public officials, and to voice complaints through direct action, either formal (petitions, participatory mechanisms, etc.) or informal (public protests, rallying and public debate). Social accountability mechanisms have to rely more on discursive ways of challenging the government (Acosta, Joshi & Ramshaw, 2013; Jelmin, 2012, p.7; Joshi, 2008). Social accountability can also be called societal accountability.

Vertical Accountability

In representative democracies, the most important type of vertical accountability is elections, in which voters can reward or punish the elected representatives by voting for a particular party or individual. Elected politicians in turn often delegate responsibilities, such as the delivery of public services, to non-elected civil servants with particular technical expertise. In such cases, the civil servants are accountable to the elected representatives, who in turn are accountable to the citizens (Jelmin, 2012, p.6; Schedler, Diamond & Plattner, 1999).

CONCLUSION

Accountability is the adhesive that binds societal structures to functionalism, and difficult to divorce from responsiveness. It is accordingly imperative that social scientists whose research laboratory is the society understand accountability in its manifold trajectories. This paper has attempted to present some taxonomy of such variants of accountability. The work is intended to serve as a handy reference source for social scientists and others, engaged in theoretical and empirical social scientific intervention. The presentation is not exhaustive in nature but certainly serves as possible take-off point for other articulations. Within the specific context of the Nigerian background of the researchers, this work is not only an academic contribution but is seen as a practical approach to addressing the issues of deficient accountability in the entire national system and its generic subsystems. It is accordingly intended that global policy makers and their domestic counterparts who have continued to be found wanting in the area of accountability would feel challenged when they come across this contribution. They may then begin to perform their duties against the background of a fairly comprehensive and handy knowledge of the accountability dimensions of their responsibilities.

REFERENCES

- Acosta, A.M., Joshi, A., & Ramshaw, G. (2013). Democratic accountability and service delivery: A desk review. Stockholm, Sweden: International Institute for Democracy and Electoral Assistance.
- Adsera, A., Boix, C., & Payne, M. (2003). Are you being served? Political accountability and quality of government. The Journal of Law, Economics, and Organization, 19(2), 445-490.
- Ashworth, S. (2012). Electoral accountability: recent theoretical and empirical work. Annual Review of Political Science, 15 (-), 183-201.
- Ashworth, S., Bueno de Mesquita, E., & Friedenberg, A. (2017). Accountability and information in elections. American Economic Journal: Microeconomics, 9(2), 95-138.
- Banton, C. (2019). Bureaucracy. Retrieved from https://www.investopedia.com/terms/b/bureaucracy.asp
- Benson Jr, J. A. (1991). Certification and recertification: One approach to professional accountability. Retrieved from https://annals.org/aim/article-abstract/704456/certification-recertification-one-approach-professional-accountability.
- Bourricaud, F. (1981). The sociology of Talcott Parsons. Chicago, IL: University of Chicago Press.
- Carino, L. V. (1983). Administrative accountability: A review of the evolution, meaning and operationalization of a key concept in public administration. Philippine Journal of Public Administration, 27(2), 118-148.
- Carey, J. M. (2008). Legislative voting and accountability. Cambridge, UK: Cambridge University Press.
- Combaz, E., & Mcloughlin, C. (2014). Voice, empowerment and accountability. Topic guide: Accountability and responsiveness of the state and society. Retrieved from https://gsdrc.org/topic-guides/voice-empowerment-and accountability/supplements/accountability-and-responsiveness-of-the-state-and-society/
- Crossman, A. (2020). Understanding functionalist theory: One of the major theoretical perspectives in sociology. Retrieved from https://www.thoughtco.com/functionalist-perspective-3026625
- Dann, P., & Sattelberger, J. (2015). The concept of accountability in international development co-operation. In Organisation for Economic Cooperation and Development (OECD) Development Co-operation Report: Making Partnerships Effective Coalitions for Action, (pp.67-74). Paris, France: OECD Publishing
- Dowdle, M. W. (2017). Public accountability: Conceptual, historical and epistemic mappings. In P. Drahos (Ed.), Regulatory theory: Foundations and applications (pp197-216). Canberra, Australia: Australia National University Press.
- Goetz, A. M., & Jenkins, R. (2005). Reinventing accountability: Making democracy work for human development. London, UK: Palgrave Macmillan.
- Griffith, G. (1998). Judicial Accountability (Background paper No. 1/1998). Sydney, Australia: NSW Parliamentary Library. Retrieved from https://www.parliament.nsw.gov.au/researchpapers/Pages/judicial-accountability.aspx
- Huutoniemi, K. (2012). Interdisciplinary accountability in the evaluation of research proposals: Prospects for academic quality control across disciplinary boundaries (Dissertation), University of Helsinki, Finland
- Huutoniemi, K. (2016). Interdisciplinarity as academic accountability: Prospects for quality control across disciplinary boundaries. Social Epistemology, 30(2), 163-185.

- IDEA (2020). Democratic accountability. Stockholm, Sweden: International Institute for Democracy and Electoral Assistance. Retrieved from https://www.idea.int/our-work/what-we-do/democratic-accountability
- IGI Global (2020). What is Financial Accountability? Retrieved from https://www.igi-global.com/dictionary/government-accountability-local-governments/11105.
- Izueke, E.M.C. (2014). Some theoretical frameworks of analysis in public administration. In O. M. Ikeanyibe & P.O. Mbah (Eds.). An anthology of theories for social research (pp.159-183). Nsukka, Nigeria: University of Nigeria Press.
- Jelmin, K. (2012). Democratic accountability in service delivery: A synthesis of case studies. Stockholm, Sweden: International Institute for Democracy and Electoral Assistance.
- Joshi, A. (2008). Producing social accountability? The impact of service delivery reforms. IDS Bulletin 38(3), 10-17.
- Lindberg, S. I. (2009). Accountability: The core concept and its subtypes. Africa Power and Politics Programme Working Paper, No. 1. London, UK: Overseas Development Institute
- Macionis, J.J. & Gerber, L.M. (2011). Sociology. (7th Canadian ed.). Toronto, Canada: Prentice Hall.
- Mainwaring, S., & Welna, C. (Eds.). (2003). Democratic Accountability in Latin America. New York, NY: Oxford University Press.
- Merriam-Webster. (n.d.). Bureaucracy. In Merriam-Webster.com dictionary. Retrieved from https://www.merriam-webster.com/dictionary/bureaucracy
- Monavarian, A., Asgari, N., Nargesian, A., & Gholami, M. (2016). Identifying and explaining the components of the accountability of public sector organizations in Islamic Republic of Iran. International Journal of Humanities and Cultural Studies, 3(2), 1240-1255.
- Mirkovic, M. (2019). Creating a culture of organizational accountability. Retrieved from https://www.executestrategy.net/blog/creating-a-culture-of-organizational-accountability
- O'Donnell, G. (1994). Delegative democracy. Journal of Democracy 5(1), 55-69.
- Olsen, J. P. (2017). Democratic accountability, political order, and change: Exploring accountability processes in an era of European transformation. Oxford, UK: Oxford University Press.
- Oluwafemi, S., & Lawal, T. (2016). Fiscal accountability, resource management and sustainable development in Nigeria. International Journal of Academic Research in Business and Social Sciences, 6(5), 29-40.
- Onuorah, A.C., & Appah, E. (2012). Accountability and public sector financial management in Nigeria. Oman Chapter of Arabian Journal of Business and Management Review, 1(6), 1-17.
- Parsons, T. (1977). Social systems and the evolution of action theory. New York, NY: Free Press.
- Renslow, A. (2018). Administrative accountability. Retrieved from https://blink.ucsd.edu/finance/accountability/delegation/admin-accountability.html
- Ritz, A., Neumann, O., & Vandenabeele, W. (2018). Public service motivation: State of the art and conceptual cleanup. In The Palgrave handbook of public administration and management in Europe (pp. 261-278). London, UK: Palgrave Macmillan.
- Rosen, B. (1988). Holding government bureaucracies accountable. (3rd ed.). Westport, CT: Praeger.

- Schedler, A., Diamond, L. J., & Plattner, M. F. (Eds.). (1999). The self-restraining state: power and accountability in new democracies. Boulder, CO: Lynne Rienner.
- Schneewind, K.A. (2015). Socialization and education: Theoretical perspectives. In International Encyclopedia of the Social & Behavioral Sciences (Second Edition). Retrieved from https://www.sciencedirect.com/topics/social-sciences/structural-functionalism
- Schneewind, K.A. (2001). Socialization and education: Theoretical perspectives In International Encyclopedia of the Social & Behavioral Sciences (Second Edition). Retrieved from https://www.sciencedirect.com/topics/social-sciences/structural-functionalism
- Smart, M., & Sturm, D. M. (2013). Term limits and electoral accountability. Journal of public economics, 107 (-), 93-102.
- Tushnet, M. (2013). Judicial Accountability in Comparative Perspective. In N. Bamforth, & P. Leyland (Eds.), Accountability in the contemporary constitution (pp. 57-74). Oxford, UK: Oxford University Press.
- Ujah, J.S. (2010). Public accountability in Nigeria: Problems and prospects. International Journal of Studies in the Humanities, 7(8), 77-98.
- Urry, J. (2012). Sociology beyond societies: Mobilities for the twenty-first century. London, UK: Routledge.
- US Legal (2019). Political accountability law and legal definition. Retrieved from https://definitions.uslegal.com/p/political-accountability/.
- Van Bussel, G. J. (2012). Reconstructing the past for organizational accountability. Electronic Journal Information Systems Evaluation, 15(1), 127-137.
- Warren, M. E. (2014). Accountability and democracy. In M. Bovens., R. E. Goodin., & T. Schillemans (Eds.), The Oxford handbook of public accountability (39-54). Oxford, UK: Oxford University Press.
- Zumofen, R. (2016). Public accountability: a summary analysis. Retrieved from https://serval.unil.ch/resource/serval:bib_83dbdea5f696.p001/ref.pdf