Accountability in Action?

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Introduction

Audit has become prevalent throughout UK Universities and in associated institutions such as funding bodies and national government. There is pressure from funding bodies for Universities to be seen as audited, for Universities to be accountable and held to account, and messages from central government about the need for greater transparency of processes and greater responsibility for action. These pressures have resulted in the development and deployment of an increasing number of auditing practices and performances, for example, internal and external audits, environmental audits, strategic audits, research assessment exercises (RAE), teaching quality assessments (TQA), information audits, value for money audits, and HEFCE sponsored research into 'best practice'. These exercises are consequential in social and cultural, as well as financial, terms.[1]

However, it is notable that despite their prevalence, systems of audit have attracted rather little systematic resistance. So an important question is what explains the generally widespread acceptance of audit? This is a critical question in the face of concerns about adverse effects. In order to assess the prospects for a change in currently established systems of audit, we need to know what sustains them. Some critical commentaries seem to suggest that 'inherent irrationalities' in the application of audit to education will bring about the demise of these audit systems (for example, Amaan, 1995). Others have pointed out that this prognosis relies on an uninterrogated essentialist assumption about the unchanging and inherent value of academic activity (Woolgar, 1997). Clearly we need to know more about how and for whom audit appears rational (or irrational), and how these views are generated and sustained. Are the dynamics of current systems so entrenched and so generally accepted as to make significant changes unlikely in the foreseeable future? What, in short, sustains the current commitment to audit?

In order to address these questions, we begin with a brief evaluation of some of the recent growing sociological literature on the subject.[2] The first section of the paper asks to what extent existing approaches to auditing sufficiently explain the current commitment to audit. This leads us to suggest, in concurrence with Urry (1999), that there is as yet little detailed evidence of the practical activities which support audit. Accordingly, in the second section of the paper we draw upon materials from a two year research project carried out under the auspices of the HEFCE Good Management Practice Fund, aimed broadly at investigating what counts as good management practice in Universities. We recount one particular auditing story - the purchase of a University database - as a value for money story. This enables us to emphasise the performative characteristics of audit and use this to suggest some new ways of starting to account for the widespread adherence to auditing and accountability.

Current theories of audit

As Power (1999; cf 1994, 1997) points out, there is no such thing as *the* effect of auditing processes. Auditing does not occur in any one place to any one effect, but is characterised by distributed practices and emergences. Auditing maintains the legitimacy of bodies such as HEFCE by adhering to government guidelines on transparency and responsibility for budgets. Power (1999) suggests that auditees accept these same general guidelines as a routine part of their activities. Doing well in an audit, however, is about managed performance, Power argues. That is, participation in audit exercises involves both acknowledging,

for example, the importance of publications for RAE, visibility, responsibility for budgets and returns on investments, and producing documentation in particular ways. Power thereby identifies two key features of academic audit: the acceptance of outcome as process, and the managed production of outcomes so as to reflect the degree of acceptance of the process by an institution/ department/ individual academic.

Further to this, Strathern (2000) asks what are the implications of higher education being shaped by economic efficiency and good practice? She argues that audit is difficult to criticise and to challenge because there is nothing apparently very negative about the notions of openness, access and responsibility which are used to justify the audit. Audit is framed in terms of professionalism - this is what professionals do, are you really going to go against that? This is good practice, are you going to admit to 'bad' practice? – and so is difficult to counter, particularly as to fail an audit assessment could have significant funding implications. By submitting to the audit rubric of economy, efficiency and good practice, Universities are encouraged to produce low risk, high volume research.

Strathern (2002) suggests that audit operates as an arranged production of information. Here the economy, efficiency and good practice of auditing are confirmed as part of the arranged production and that production process involves attempts further to enhance the production of that arrangement. Strathern (2002) suggests that in this way auditing confirms its own efficiency (by establishing what should be measured), effectively transforms measures into targets (by encouraging the production of information on certain subjects[3]) and, once something is confirmed as the thing to look for, can encourage further production of that thing (by encouraging the production of information on certain subjects and linking this to the rule that the more information you can produce on this, the more funding you will receive (and other variations on this theme)). Whereas Power's (1997) view of auditing can be characterised as the internalisation of outcomes and the production of verified reports on the extent of internalisation, Strathern's (1999, 2000, 2002) approach focuses on notions of research quality, accountable performance and the arranged production of information.

Audit is multi faceted and participation in the audit process involves some form of conscious display of compliance. But what in practice persuades participants to act this way? Rose (1996, 1999) posits the existence of a means of governance - governmentality - which is 'a kind of intellectual machinery or apparatus for rendering reality thinkable in such a way that it is amenable to political programming' (1996: 42). Technologies of government are not a matter of externally imposed power but 'the complex assemblage of diverse forces…techniques…devices that promise to regulate decisions and actions of individuals, groups and organizations in relation to authoritative criteria' (1996: 42). Drawing on Latour (1987), Rose suggests that ideas of accountability get translated from centres of calculation into a diversity of locales. The acceptance of these ideas is 'an outcome of the composition and assembling of actors, flows, buildings, relations of authority into relatively durable associations mobilized, to a greater or lesser extent, towards the achievement of particular objectives by common means' (Rose, 1996: 43). Audit strengthens the powers of centres of calculation. Individuals participate because they find themselves 'enwrapped in webs of knowledge and circuits of communication through which their actions can be shaped and by means of which they can steer themselves' (Rose, 1999: 147).

Rose's work thus provides a view of the ways in which the general possibility and desirability of audit becomes accepted. The focus on the wider environment or 'conditions of possibility' of audit suggests we might consider audit as the special occasion on which more frequent formal and informal accounting procedures are explicitly held to formal account. The occasion of a particular audit exercise is thus to be understood as a specific event carried out against a backcloth of varied processes and performances associated with the widespread acceptance of the values of accountability. These values are 'internalised' in the Foucauldian sense that a complex of material and discursive arrangements make audit seem reasonable.[4] Individuals come to regard themselves, for example, as measurable units of performance, as 'calculable' (cf Miller, 1992; Miller and O'Leary, 1994). Internalisation here suggests that processes and practices of accountability and audit have become so deeply embedded and routinised that although the upshot of these processes is still contingent upon many other interactions, the original rationale for the practice is no longer available. In a sense internalisation is tantamount to the acceptance of a (socio)logic of the familiar ways and circumstances in which things are done.

But how exactly do individuals find themselves 'enwrapped in webs of knowledge and circuits of communication through which their actions can be shaped and by means of which they can steer themselves'? In what sense are these 'webs of knowledge' available to participants and how in practice do they steer their actions in relation to 'circuits of communication'? How precisely do they recognise the 'familiar ways and circumstances in which things are done'? If this is what sustains the widespread commitment to audit, we need to know how in practice actors orient to the values and practices of accountability.

In ethnomethodology, accountability is an omnipresent 'background' feature of social life, a generic and defining characteristic of all practical action. 'A distinctive feature of Garfinkel's (1967) approach to social order is the idea that people organize their actions and interactions as concerted by making them 'accountable' – that is, reciprocally recognizable.' Accountability refers to 'the ways in which actions are organized: that is, put together as publicly observable, reportable occurrences. They are not only done, they are done so that they can be seen to have been done. The study of accountability therefore focuses upon the ways actions are done so as to make themselves identifiable within the social setting.' (Button and Sharrock, 1998: 74). This is suggestive for our purposes because it draws attention to the ways in which interactants might 'have in mind' or 'attend to' – whether consciously or otherwise - the possibility that their actions can be inspected and hence held to account. Accountability in this view is a generic property of all practical activities. The very achievement of social order is through the display of action and interaction as observable and reportable.

However, ethnomethodological investigations vary considerably in the extent to which they specify the precise nature and occasion of the public observation and reporting which might ensue from the accountable character of practical action. In some studies, and in line with ethnomethodological interest in the local temporal achievement of social order, the default assumption is that the relevant 'public' is the body of immediate co-present interactants. This is evident, for example, in studies of face to face conversational exchange where parties to an exchange can inspect the adequacy of an utterance as, say, an answer to a preceding question. Other studies, especially in workplace organizations, are concerned with how certain practical accomplishments are rendered accountable for certain specific audiences, for example in welfare agencies, coroner's offices, customers, law courts, juries and so on (for example, Drew and Heritage, 1992; Luff et al, 2000). In yet other studies, the 'public' is a more diffuse set of (potentially significant) others, often dispersed temporally and physically. Thus for example, Lucy Suchman's (1993) study of 'technologies of accountability' shows how the work in an airport operations room, the monitoring and recording of aircraft movement, is oriented both to the immediate interactants – the pilot, the chief crew on the aircraft parking ramp, other parties in the operations room – and, via the medium of the nationwide computer system, to unspecified other potential participants. Luff and Heath (1993) similarly show how the detailed in situ work of an architectural practice is oriented to a range of individuals and organizations outside the office: 'structural engineers, drainage engineers, building contractors, fire officers, and the clients' (Luff and Heath, 1993: 208).

Across the wide range of ethnomethodological studies of accountability, the analytic status of the 'public', that is, the nature and identity of those for whom practical actions are 'publicly observable' varies considerably. The nature of the 'public observation' involved also varies. Thus, it is not always clear whether accountability involves the mere 'recognizability' of action (for example, that it is an answer to a question) or whether it also involves sanctionable consequences (for example, as a result of the deficiency of your action you will be penalised). Arguably, one effect of the recent rise of audit cultures has been the progressive elision of these two analytically distinct senses of 'accountable'. The fact that actions *are* rendered recognisable now increasingly means that they *should* be tested for the adequacy of their production (cf Woolgar, 1997). Can some kinds of practical action be understood as directed to specific audiences and with particular kinds of accountability relationship in mind? Can some practical actions be more accountable than others, and for whom? In the ethnomethodological sense of accountability, it is assumed that some kind of audience is always implicated.

We thus see that although the literature on audit covers a diverse array of procedures, practices and performances, there has been rather little detailed analysis of the activities which sustain the general acceptance of audit. We find it useful to distinguish between audit - referring to particular systems and instances of measurement, assessment, verification and evaluation - and accountability – referring to the

underlying rationale for audit, the general capacity and desirability of holding certain actors and agencies to account for their actions. How then is accountability, rather than audit per se, experienced and sustained on the ground? Foucauldian inclined analyses suggest the internalisation of processes and practices but give rather little clue as to how this is experienced on the ground. Ethnomethodological discussions posit a form of omnipresent 'accountability', but are unclear about whether and how different kinds of audience are implicated. In order to assess the prospects for changes in the current, apparently general acceptance of audit, we need to develop these ideas to explain the everyday experience and practice of accountability. As a first step in this direction, we now draw upon the ethnographic experiences of one of us (DN), directly involved in an 'accountability sensitive' work situation - the process of purchasing and developing a new University database. These ethnographic data on everyday practices are presented in three parts.

1 Who wants a database and what sort of database?

The observations reported here derive from a HEFCE 'Good Management Practice Fund' project which uses ethnographic methods to study what counts as good management practice in three British Universities. The particular case study drawn upon here is the development of an expertise database at University 2. The Information Strategy Committee (ISC) handed our project the remit of evaluating the interest amongst Deans of the University in a publication based database and a possible location for the on-going maintenance of such a database.

Interviewing the Deans produced a wide range of viewpoints: they run their own databases, don't want a central database, don't think publications alone justify the database, are worried about who will do the work of inputting data and updating the database, suggest no-one will ever know when it is complete, one Dean prefers to work on paper and there were more general concerns over who will have access to the database. Two Deans thought that an expertise database might be useful and that they might be willing to let their databases be used to populate another database (depending on access, etc). There was also general support for a database that could be used for RAE audits; they felt it would be useful if various forms could be automatically filled from database content.

After interviewing the Deans, one of our project team raised the question: 'how do we know that the interviewees are thinking of the same database as us?' It was felt that producing a whole database just for demonstration would not have been worth while. Instead, Dan produced a powerpoint slideshow showing alternative possible screen types that might be possible and the functions these might perform. Two Deans and two members of the Committee of Deans were given a chance to look at the screens. However, the functionality these screens attempted to demonstrate was immediately questioned, re-directed and reassessed by each person to whom they were shown. There thus emerged a clear divergence of views as to which functions the database should perform.

The question of an owner and maintainer of the database found a more straightforward resolution. A meeting was held with Academic Support Services (ASS) who suggested this database would sit happily within their existing portfolio of activity. This also provided a figurehead owner of the database in the Pro-Vice Chancellor for academic support. Two groups were then brought to the attention of the project. One was the health research group who had an aim to foster links with the local NHS trust. They wanted the database to provide a definitive set of information on who was doing what health related research. A second group similarly wanted to uncover all social science research at the University as preparation for a new school of social science. This interest in health and social sciences could be a test for a database. However, initially the question asked was how many publications could be found on the internet to be uploaded into a database? Or rather, how many publications could the junior library staff uncover? Their on line searches of bibliographic databases raised further questions: how to search for University 2 (UK) research, how to know if the people listed are still in University 2, how to know if it is definitely health related or social science research, and how to know if there is complete coverage of all publications. The junior library staff struggled with this task.

Thus far the story hardly seems to involve audit or accountability at all. But we note the emergence of expectations that the project team should gain information from various groups as to what they would want from a database and indeed if they would want a database at all. This impetus derived from the project

team's original ISC remit (which asked for a review of who wanted what if anything), and our project board's suggestions as to how we should progress. There are also expectations that we should give accounts. For example, the project team developed a powerpoint slideshow to describe what might be on offer at a future date. To get a decision made on database development, the project team will need to portray its accounts as representative of what is wanted, by how many people and for what range of functions. The description of the others involved will be important in gaining what is termed in University 2 'critical mass' behind the project. The description of our own work will be important in demonstrating the acceptability of our own procedures. The demonstration screens will be important in describing potential functionality and thereby convincing potential funders of the utility of the database. All this must be kept short and to the point. The project team is given just 10 minutes to present at committee meetings and not much longer when presenting to individual academics.

In all this proliferation of accounts there is little uniformity. Throughout this first phase different people, functions, concerns, interest, wants and problems seem to fluctuate in and out of primacy. In particular, there is little in the way of a singular internalised process, not least because the project team have no strong sense of what we are doing. The process is constantly under consideration, it is not abstractly internalized, and the experience feels a long way from anything approaching an audit.

2 Who is asking for what and how can this be reported?

After a brief hiatus in activity, ASS announced they might purchase Rotate (an electronic funding database which could send information on money direct to academics across the University, in the context of University 2 not doing well at attracting funding resources) from Data Academe. This funding database came with a free expertise database that could be filled with data so that funding data was distributed by e-mail according to expertise (giving the database greater functionality and an incentive for academics to update information on the database). The total cost was £3000, the same amount previously spent on FUNDATION (the current funding database, which apparently has less functionality – it doesn't send out data automatically to specified people).

However, questions were raised both about Rotate and the company producing it. Rotate (the funding component) was not a well established database. The expertise component of Rotate was brand new, came with no data and so would need to be populated. Who or what was going to do this? The suppliers claimed that data could be uploaded into the database, but at a price, which they agreed to set at some point. Yet this required the project team to have some data to upload. What data would be available and from where? The junior library staff were still struggling to determine exactly how many people, doing what kind of research, could be found on the internet under the name of University 2. But even if a complete set of on-line data could be obtained, this would mean that University 2 would have to buy data from an on-line source (to which the University had previously provided the data), and to pay for it to be uploaded into a database (at a cost of several thousands of pounds). Some questioned the value of buying back University 2's 'own' data and then paying an external consultant to enter it into a database. Others opined that getting someone else to sort out this data might actually expedite progress.

However, there was still no clear price on customisation and consultancy. Alongside uploading the data, the cost of customising the expertise database so that it fitted University 2's requirements (which still were not completely fixed) could be 1000's. So the £3000 cost was no longer the relevant figure (the figure with £1000 a day consultation would probably be more like £10,000). With these figures under discussion, our project board suggested we report back to ISC. Although the value for money issue – the cost of the database - was part of this report, it also included an account of the diverse buy-in and functionality. The ASS representative on ISC was the Director of Finance who asked questions about costs and required functions. As a result, the project was charged with representing other stakeholders' interests in negotiations with ASS and database companies for the purchase of a database (ASS, it was decided, would be paying for it).

So in this second part of the story, a specific product came into focus, carrying with it a specific set of functions and a specific set of further questions about content and functionality. The potential for money to be involved resulted in pressure for the project team to produce more accounts of its activities to key

parties (such as the ISC and ASS) and an expanded remit for the project to take responsibility for representing key parties from across the University in purchase negotiations.

This generated a simplified account of the activities of the first part of the story. A member of the project board told us that this account should be verified by ISC. We knew we were some way from a definitive recommendation on the database purchase. Instead, the preliminary approval by ISC told us that we were progressing correctly, that we had made a successful step along the way. This seemed to suggest the possibility for generating further representations, descriptions and involving others. In particular, we were now pointed to the Director of Finance, who would be expected to make a decision on actually making a purchase. However, this provisional verification gave us rather little clue about the next stage. Should our further representations of the product choices be more simplified or more complex? Which product or products should we concentrate on? In particular, products for whom? Who should we now involve in the next stage of the story?

3 Does that resolve all the questions?

Given the remit to represent key parties and given pressure to represent its own activities to further key parties, the project team now had to consider what would count as an adequate set of procedures upon which to report. Although we had carried out interviews to discern a range of views on desired functionality and although we had carried out an investigation of the functionality of one such product, we had no complete picture of other products that might be available or whether these would provide alternative functionality or alternative questions.

The project team began to look at other available products. Data Communion offered a product with an expertise database including data (which may have negated the need for either uploading or purchasing data or for having academics type out screens of data). Concurrently with the project team's investigation, Data Communion purchased FUNDATION which was the funding database the University currently bought into and ran. This appeared to mean that Data Communion were selling a database with data and a funding source which links to that data. Was this the perfect solution which connected everyone's needs into one product?

The project team carried out a more detailed analysis of Data Communion. It contained records and was linked to a funding database but could it be used to print out RAE submissions (as the Deans requested), did everyone (internal and external) have access so that it could be used to publicise University activity (as the health research group requested) and was the information on the expertise database up to date? We determined that Data Communion was not designed to be RAE compatible (it was a basic database), access was strictly limited so those outside University could not see it (which made it no good for publicity) and the information was both very out of date (people were no longer at University 2) and incomplete (only 23 researchers of a total of approximately 1,500 were listed under University 2). To get the database up to date and more complete would require us once again to revisit all the arguments about purchasing and inputting information. On the other hand, Data Communion did have some data, did appear to work well as a funding information distribution tool and was a 'stable' product (in the words of the project manager); unlike Data Academe there was no question of customisation through expensive consultancy.

There were, though, further problems identified with Data Communion. There were problems of ownership of data as Data Communion owned the data and sold it to others (this had data protection act implications and was making academics on the ISC and University Board for Research anxious). There were no options on customisation, which might reduce potential cost, but also reduced flexibility. The total cost was £7000 in the first year and £9000 a year afterwards. There was also still a question of whether people wanted funding data e-mailed to them (the figurehead Pro-Vice Chancellor and 'owner' of the database said no, personally, he didn't want that). But having gone through these arguments, it still remained that Data Communion were selling data to companies and other external audiences, so if University 2 didn't buy in to the product, they would miss out on these external connections. Also Data Communion was a well established company and was very aggressive in the market and might buy up the competitors.

How, then, should a decision be made? The project had to produce a report for the meeting with the Director of Finance and the Head of ASS, as had been agreed by ISC (at a meeting at the end of the second part of the story). Although we had now moved from a position of uncertainty (who to hold to

account and to whom to offer an account) to a position of relative certainty (we were holding database companies to account, we were offering an account of academic's interests and we were offering this to the Director of Finance), certainty was not without problems. No product exactly matched the functional requirements we were developing from the earlier meetings with Deans, PVCs, ASS and the project board. Our problem was that we were now under pressure to produce a definitive report - of our activities, of the various parties' requirements and of what the different products could do - even though we were not certain we wanted to do so. The report we produced for the Director of Finance set out the functional specification claimed (by the provider company) for each database, some advantages of each company and the fact that each functional specification only matched some aspects of the functional requirement we had produced.

This part of the story is about producing a report for the specific purpose of a meeting with the Director of Finance and the Head of ASS. At this point the question of the audience for our work appears to be resolved, but the project team nonetheless remains apprehensive about having to produce a definitive account. They are concerned about the degree of certainty required, in particular about the responsibility involved in the production of a certain account. The resulting decision might now be said to be our fault. A value for money decision would be taken which favoured one set of the requirements emanating from a different group of people and for which we might be held accountable in some future audit process. We imagined that future assessments of the decision might involve ISC, or other committees such as the University Research Board. We tried to emphasize that we were (merely) advisers, the producers of a report on the basis of which the Director of Finance would take the decision. But it remained unclear to what extent the Director of Finance could or would hold us responsible. The decision was to choose Data Communion.

Analysis

The early parts of the story were characterised by a general lack of awareness of whom to hold to account and who to account to. At this stage, the only tangible product is the report of Deans' interests in the potential product, a report instigated by the ISC and delivered to our project board. Although we could say that this prefigured accountability processes, no clear processes and practices seemed available for internalisation. Later in the story, a candidate product is identified. The project board suggests that a description should go before ISC, so the project team produces a report which sets out what the product will do and who might want it. The response from ISC is that an evaluation is needed of the whole market of products, other universities, more specific costings and a recommendation as to the best product. The latter stages of the story involve witnessing various product demonstrations and concluding to the Director of Finance that no product is perfect! Do we want to make a concrete recommendation when this might result in us being held to future account? We ended up attempting to get the Director of Finance to make the choice!

Three main characteristics of this story are evident. Firstly, the whole process was remarkably messy, contingent and uncertain. Many of the activities were characterised by confusion, a lack of available standardised procedures, and making up processes as we went along. In particular, there were no clearly available mechanisms for making ourselves accountable, for establishing our accountability, for assessing the relevance of value-for-money considerations, far less for making a measurement. The notion that this exercise depended on the internalisation of processes and practices of accountability and audit is not supported. There is similarly little support for the idea that the values of audit were internalised.

The lack of internalised practices is perhaps best reflected in the fact that the whole process required constant efforts to constitute ('make explicit') the procedures that were said to have gone into the production of accounts. In other words, the procedures for arriving at assessments of functionality did not seem to derive from implicit or long forgotten organizing principles, but instead such procedures needed to be represented as informing the process.

Secondly, the plausibility of our different actions, while apparently depending in some general way on the possible response of audiences, at no point linked unambiguously to any specific audience. The identity of relevant audiences was both unclear and seemed to keep shifting. Even at those occasional moments where a stable audience identity could be established, where the project team's report might have 'performed' its

community of readers (Cooper and Woolgar, 1994), audience expectations remained unclear or contradictory. As a result it was hard to judge what should or should not be included, say, in a report. Hence, the idea of being accountable to a specific audience did not seem to be a strong influence on our activities.

Thirdly, the extent of each of these preceding difficulties varied over the course of the project. The question of the value for money of a database purchase seemed at some points to be lurking in the background (even though budgets had yet to be set) and at others to be the direct correlate of an imminent decision (in attempting to pass responsibility to the Finance Director). Similarly, although the problem of finding the relevant owners, participants, resources, people and locations could have been a constant feature of the overall project, the story in fact developed as a succession of particular movements of people and resources. Accordingly, the relevance of any specific audience or constituency seemed to come and go.

So, in concert with the (varying) expectation that we might at some future point be taken to task for the adequacy of our reports and recommendations was the realisation that the identity of our potential assessors was unclear and changing. It was as if we had been charged with the task of producing an immutable mobile (Latour, 1990) of accountability, a set of actions and reports which would resist interrogation in their unpredictable travel between, and inspection by, a whole variety of as yet unspecified others.

In this respect, it is worth noting that we have had to work hard to resist the temptation retrospectively to express all the activities reported above in terms of the production of 'accounts'. The performance of each activity, making connections, bringing new people into the frame, the presentation of reports, relaying information to a committee, could each be understood as the generation of an account in the sense that the adequacy of the activity was potentially open to investigation. The ethnography could thus have been written in (much more) convoluted terms as a description of relations between 'accounts'. For example, it could be said that for the meeting with the Director of Finance, we had provided an account of our actions, for which we could be held to account, whereby we both accounted for the views of academics and provided accounts of functionality for which the database companies could themselves be held to account. It is important to emphasise that this retrospective analytic imposition of the term obscures the subtle ways in which different senses of 'account' came into and out of focus for those concerned. The events and activities reported here were not experienced uniformly as 'accounts'. Instead, both the extent to which, and the sense in which, particular events or activities were deemed 'accountable' appears to have varied throughout.

Conclusion

The need to understand what sustains the current widespread commitment to the idea of audit is pressing, not least because of fears about its likely adverse effects on academic activity. Although the existing literature notes these effects and offers some preliminary descriptions of the general social dynamics of audit, we have rather little information on how ideas about audit relate to academic activities in practice.

The 'availability' of these ideas turns out to be highly problematic. For example, although it could be said that the idea of value for money seemed to lurk as a background relevancy throughout, this idea only informed participants' activities in a highly indeterminate sense. In particular, what came to count as value for money was not available as a transcendent reference point, but was instead decided as the upshot of a series of practical activities. These activities, involving the connection of certain people and resources into flows which include accounts, resources and the means to hold to account, provide the orientable to context in which certain proposals were advanced as being of value. It was in this circuit that we had to get our accounts to do the work of convincing, convincing key connectors that there was value in our accounts. This had to be done by promoting our accounts as an example of (as far as we could guess) 'good' accounting practices, that the subject of our accounts (the database) had value (as our accounts drew on the accounts we had gained from those supporting the database) and that the choice we suggested (Data Communion) was best value because it fitted more of the (what we judged to be important, eg the shop window) uses and functions suggested to us. So we suggested a product, a price, a potential functionality and the amount of buy-in this database would already have across the University. In this way, the 'value' in our value for money story was constructed in the process of convincing those connected to particular circuit flows and receiving

verification from those connectors that we had accounted correctly, that we had judged value correctly and that the University should spend this money.

Our preliminary study suggests that a central focus for understanding accountability in action must be the messiness of these practical activities. Even in a short lived decision making process, we find a whole series of flows, circuits, connections, disconnections, selections, favourings, accounts, holding to account and attempts at analysis. The messiness of accountability in action persuades us that the simple idea of internalising the values, processes and practices of accountability is insufficient. Instead we need a framework somewhere between the 'conditions of possibility' for accountability and the relatively unspecified notion that accountability is an omnipresent feature of all practical action. In particular, we suggest that more attention be paid to the ways in which the performance of community establishes the moral order that can be seen to provide the reference point for the mess of flows and connections. It may be at the level of community performance, at the heart of accountability as played out in practice, that we will be best placed to foresee any changes to current regimes of accountability.

Notes

[1] For example, it is estimated that RAE 2001 will have involved the distribution of 5 billion pounds (History of Human Sciences, 1999)

[2] Auditing demands for more publications from academics may be linked to the increase in academic publications on auditing.

[3] Hoskin (1996) however, argues that although the frequent criticism is that measures become targets, this might not be the problem: no-one has ever liked measuring and measures do suggest there should be targets - the problem is deciding to measure at all.

[4] Power (1997: 52ff; 131-134) uses the idea of internalization in a related but somewhat different sense, to refer to the phenomenon whereby organizations and agencies take on board the work of auditing (internally) themselves rather than leave it to outside agencies

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