Emerald Insight

Accounting, Auditing & Accountability Journal

Accountability re-examined: evidence from Hull House
Leslie S. Oakes and Joni J. Young

Article information:

To cite this document:
Leslie S. Oakes and Joni J. Young, (2008),"Accountability re-examined: evidence from Hull House", Accounting, Auditing & Accountability Journal, Vol. 21 Iss 6 pp. 765 - 790
Permanent link to this document:
http://dx.doi.org/10.1108/09513570810893245

Downloaded on: 11 October 2016, At: 05:07 (PT)
References: this document contains references to 70 other documents.
To copy this document: permissions@emeraldinsight.com
The fulltext of this document has been downloaded 1700 times since 2008*

Users who downloaded this article also downloaded:

(2008),"Corporate governance, accountability and mechanisms of accountability: an overview", Accounting, Auditing & Accountability Journal, Vol. 21 Iss 7 pp. 885-906 http://dx.doi.org/10.1108/09513570810907401

(2006),"NGOs, civil society and accountability: making the people accountable to capital", Accounting, Auditing & Accountability Journal, Vol. 19 Iss 3 pp. 319-348 http://dx.doi.org/10.1108/09513570610670325

Access to this document was granted through an Emerald subscription provided by emerald-srm:534168 []

For Authors

If you would like to write for this, or any other Emerald publication, then please use our Emerald for Authors service information about how to choose which publication to write for and submission guidelines are available for all. Please visit www.emeraldinsight.com/authors for more information.

About Emerald www.emeraldinsight.com

Emerald is a global publisher linking research and practice to the benefit of society. The company manages a portfolio of more than 290 journals and over 2,350 books and book series volumes, as well as providing an extensive range of online products and additional customer resources and services.

Emerald is both COUNTER 4 and TRANSFER compliant. The organization is a partner of the Committee on Publication Ethics (COPE) and also works with Portico and the LOCKSS initiative for digital archive preservation.

*Related content and download information correct at time of download.

Downloaded by ADDIS ABABA UNIVERSITY At 05:07 11 October 2016 (PT)

Downloaded by ADDIS ABABA UNIVERSITY At 05:07 11 October 2016 (PT)

The current issue and full text archive of this journal is available at
www.emeraldinsight.com/0951-3574.htm

Accountability re-examined: evidence from Hull House

Leslie S. Oakes and Joni J. Young
Anderson School of Management, University of New Mexico, Albuquerque, New Mexico, USA

Received 16 November 2006
Revised 19 September 2007
Accepted 20 November 2007

Abstract

Purpose – The purpose of this paper is to re-examine accountability in a concrete historical context from the perspective of pragmatism and feminist theory.

Design/methodology/approach – An archival case study of Hull House.

Findings – Both pragmatism and feminist theory of Benhabib provide new insight into alternative conceptions of accountability, conceptions at odds with the prevailing and dominant emphasis on quantitative measures of performance. Further, this paper suggests that this limited view severely narrows the understanding of organizational "success."

Research limitations/implications – While this research serves to problematize notions of accountability further, it leaves the task of developing alternative practices to future researchers.

Originality/value – This paper contributes in two ways: first, there is a paucity of research linking pragmatism to the actual workings of concrete organizations. This paper begins to fill that gap. Second, this work draws the attention of accounting and other organizational researchers to the important role played by the settlement movement, and particularly Hull House, in the development of contemporary organizations.

Keywords Non-profit organizations, Accounting history, Pragmatism, United States of America, Philanthropy, Feminism

Paper type Research paper

Introduction

Accountability has become a central theme of management literature and practice, especially in the non-profit and government sectors. Although the literature on accountability is diverse, much of this material defines quite narrowly both the relationships underlying accountability and the actions involved in being accountable. At its most extreme, accountability is defined as the production and publication of quantitative performance measures.

The purpose of this paper is to enrich our understanding of accountability by exploring how it was conceptualized and put into action at the Hull House settlement, a non-profit organization established in Chicago at the turn of the century. We chose Hull House because it was an important and influential non-profit organization in the USA, leaving a significant mark on public policy (Davis, 1967). Further historians have suggested two theoretical reasons to believe that Hull House may have provided alternative formulations of accountability. Jane Addams, the founder and driving force

This paper draws on material from the Hull House archive at the University of Illinois, Chicago. The authors wish to thank the archivists at the University of Illinois, Chicago, Wisconsin State Historical Society and the Library of Congress for their assistance. The authors also wish to thank three anonymous reviewers and Stephanie Moussalli for their helpful comments.

© Emerald Group Publishing Limited
0951-3574
DOI 10.1108/09513570810893245

of Hull House was deeply involved with those who articulated pragmatic philosophy, including John Dewey. Pragmatism has been described as "America's one original contribution to the world of philosophy," (Diggins, 1994, p. 2) and Dewey has been described as "the most important philosopher in modern American history, honored and attacked by men and women all over the world" (Westbrook, 1992, p. ix). We believe that this linkage influenced the way Hull House conceptualized its role within and accountability to the community where it was founded[1].

Secondly, settlement houses were often founded and run by women. As such, they provided one opportunity for women to leave their private sphere of domestic life, and to move into public life. Historians argue that these women brought to their settlement work both their private understandings of women's traditional role as homemakers and their newly formed conceptions of women as public professionals. Some Feminist scholars and historians suggest that this unique blending made Hull House and other settlements fundamentally different from other, more traditional non-profit organizations. One prominent area of difference was the way these women held themselves accountable to the community in which they worked, to each other and to their funders.

Pragmatist writers can cast light on tensions that remain woven throughout our current efforts to define what it means to be accountable. Although the issues surrounding accountability are many, our research has led us to focus on two broad categories. First, these writers illuminate tension in how the process of accountability occurs and the form of the results of that process. Second, these authors also illustrate tension around the subject or authorship of accountability and the location of these practices, specifically over the space occupied or defined by individuals versus the constituted organization. The tensions can be seen playing out within the historical events and developments at Hull House and, we believe, these tensions underlie major shifts in the intentions and purposes underlying systems of accountability today.

The remainder of the paper is organized as follows. In the next section, we briefly describe Hull House. We then discuss the existing literature on accountability and how that literature relates to pragmatic philosophy and to the work of Benhabib. Finally, we describe our explorations of the material from Hull House and other settlements and draw some conclusions.

Hull House

In 1889, Jane Addams and Ellen Gates Starr moved into one of the poorest of Chicago neighborhoods. Their residence became known as Hull-House and its charter indicated that the settlement was to "To provide a center for higher civic and social life; to institute and maintain education and philanthropic enterprises; and to investigate and improve the conditions in the industrial districts of Chicago" (Addams, 1990, p. 66). Hull House was among the first social settlements to open in the USA. Other settlement houses developed concurrently following the model of Toynbee Hall in East London. These included houses in New York City, Boston and Philadelphia. The movement gained momentum during the progressive era and grew from six houses in 1891 to 400 by 1910 (Sklar, 1995, p. 174). While some of these organizations were affiliated with Protestant churches, others including Hull House were secular. Settlements such as Hull House provided a public space for women to emerge from the domestic sphere and to impact public policy. As Sklar (1995, p. 201) notes: "... women had no better forum

Downloaded by ADDIS ABABA UNIVERSITY At 05:07 11 October 2016 (PT)

in which to explore the question, after college, what?" Settlements were somewhat paradoxical in that they simultaneously reinforced women's domestic roles by offering cooking and sewing classes and also supported the ability of women to work by providing spaces for union meetings, etc. (Kessler-Harris, 1982, pp. 164-5).

In keeping with its charter, the residents of Hull House organized public baths, playgrounds, reading rooms, kindergartens, a coffee house and social clubs. A labor museum was established within Hull House and industrial and academic educational classes were offered to its neighbors. The settlement also acted as an information and interpretation bureau between various institutions and the people these organizations were supposed to benefit. Each of these endeavors was intended to serve the surrounding immigrant community. In this capacity, Hull House also became involved in the major labor disputes, the growth of the progressive movement, and other public issues of the time. However, Hull House was intended to be more than a source of help for those living in a poor community. Addams (1990, p. 55) maintained that the "social relation is essentially a reciprocal relation." As a consequence, Hull House was intended as a place where men and women from various communities communicated with and learned from people of different economic and ethnic backgrounds.

Although the reciprocity of the relations between residents and neighbors of Hull House remains ambiguous and contested, Hull House clearly influenced the ideas and actions of many prominent US reformers and theorists of the progressive era including Louise deKoven Bowen, Sophonisba Breckenridge, John Dewey, W.E.B. DuBois, Alice Hamilton, Florence Kelley, Henry Demarest Lloyd, Francis Perkins, Alzina Stevens, and Frank Lloyd Wright. Indeed, Hull House had a significant impact beyond its immediate neighborhood as it became seen as "a fountainhead for a spate of humanitarian undertakings and Progressive reforms" (McCarthy, 1982, p. 108). As Hurt (1990, p. ix) noted:

> [. . .] the repercussions [of establishing Hull House in a slum] spread from the neighborhood around Halsted and Harrison to take in the city of Chicago, then the United States, and ultimately the world, and they are still being felt. By 1910, the Hull House settlement had attracted the largest collection of social reformers in American history [. . .]

Many other organizations and reforms of the Progressive era were linked to Hull House including the Consumer's League, the National Child Labor Committee, the National Association for the Advancement of Colored People (NAACP), the Juvenile Protection Association, the League for the Protection of Immigrants, the National Conference of Charities and Corrections, the Dorcas Federal Labor Union, the Women's Union Label League and unions of women shirt makers and cloak makers. Hull House reform efforts included pioneering factory legislation, women's suffrage and industrial medicine. These reform efforts were often supported by social investigations conducted by the residents of Hull House. Most significantly, the residents and neighbors produced Hull House Maps and Papers, a collection of demographic studies (both qualitative and quantitative) that described the social and economic lives of those in the surrounding neighborhood.

We have not selected Hull House for study because it represents an ideal and universally successful non-profit organization. Hull House and the other settlements were always seen as controversial. They were criticized by their contemporaries both for being too flexible and for failing to embrace a particular philosophy for social change. Davis (1967, p. 17) notes that "settlements were attacked as being too radical

Downloaded by ADDIS ABABA UNIVERSITY At 05:07 11 October 2016 (PT)

Downloaded by ADDIS ABABA UNIVERSITY At 05:07 11 October 2016 (PT)

and as not being radical enough, also too religious and not religious enough." The important economist Thorstein Veblen, for example, complained that the goal of the settlements was to "enhance the industrial efficiency of the poor" (quoted in Davis, 1967, p. 17). Sinclair Lewis complained through a character in one of his novels that settlements were little more than "cultural comfort stations, rearing their brick Gothic among the speakeasies and hand laundries and kosher butcher shops, and upholding a standard of tight-smiling prissiness" (quoted in Davis, 1967, p. 17). Some of their criticisms reflected contemporary distrust of unmarried, educated women who lived together and who did not seem interested in marrying.

More recently researchers have also criticized Hull House and the settlements for being too concerned with assimilating new immigrants (Lissak, 1989) and for being reformist rather than revolutionary. Feminists have been concerned about the way settlement workers seemed to embrace idealized notions of motherhood and femininity rather than fighting for gender equality (Ladd-Taylor, 1994). Perhaps, more importantly, settlement houses had become fundamentally different organizations by the late 1920s and although some remain active today, they would be barely recognizable to their originators. Yet despite their controversial nature, there is no doubt that settlements were significant organizations at the turn of the century. As Hurt (1990, p. ix) notes the settlement movement can be seen:

> [. . .] as a conservative move to preserve the system by softening its harsher effects from within or as a way of validating and reinforcing narrow and limiting conceptions of female service. But it can also be seen as an act of genuine goodness, an attempt to rescue women from positions of genteel passivity, and a courageous call for America to address the condition of the urban poor.

Further, these organizations continue to influence today, especially in the areas of social work, labor economics and community development (Spain, 2001; Johnson, 2004).

We believe that the light both pragmatist and feminist scholars cast on Hull House, and the words of the Hull House residents themselves, draw attention to limited aspects of current conceptions of accountability. Goddard and Assad (2006, p. 379) maintain that "a deeper empirical understanding of how accounting is used [in NGOs] and the purposes it serves" are missing from the literature. Although case studies have been undertaken, these frequently critique the unintended negative consequences of the narrow conceptions of accountability within the literature (Chew and Greer, 1997; Gibson, 2000; Neu, 2000; Rentschler and Potter, 1996; Shore and Wright, 2004) or have analyzed accountability relations within the context of religious organizations (Berry, 2005; Quattrone, 2004). We hope our study will provide balance and inspire those struggling with these systems not just to recognize the unintended and negative consequences of this narrowness but to see how to broaden and deepen our understanding of their underlying assumptions. Our goal is to examine accountability historically and empirically, in the hopes of enriching and expanding our understanding of accountability.

Current conceptualizations of accountability and their limitations

The current body of management literature on accountability is diverse and difficult to characterize concisely. Some studies examine accountability within specific sectors such as the public sector (Cavaluzzo and Ittner, 2004; O'Loughlin, 1990; Romzek and Dubmick, 1987; Sinclair, 1995), accounting (Ahrens, 1996; Gibbins and Newton, 1994;

Roberts, 1991; Schweiker, 1993) or NGOs (Unerman and O'Dwyer, 2006; Goddard and Assad, 2006). Other researchers focus on accountability indirectly, studying the management of "credit or blame" (Crant and Bateman, 1993) or "corporate scapegoating" (Wilson, 1993). A large body of work is prescriptive, advocating particular practices and formats. For example, the work of Kaplan and Norton, originally published in 1992 as the Balanced Score Card, has developed into a franchise of consultants, including a Balanced Scorecard Institute and newsletter.

Some of this literature defines accountability narrowly as a "force" that motivates people within organizations to respond to the desires of either external groups (stakeholders) or of their hierarchical superiors (bosses). This theme runs throughout Osborne and Gaebler's (1994) *Reinventing Government*, and underlies much of the work on accountability in the public sector. For example, in Gibbins and Newton, accountability is "a relationship, driven by social, contractual, hierarchical, or other factors, between the source (e.g., the principal) and the accountable person (e.g., the agent) in which the latter has incentives to behave as the former wishes" (p. 166). In this way, accountability is conceptualized as external or hierarchical control. Accountability is also sometimes defined as "answerability" or as an obligation to account for how well resources were used to meet specified outcomes. For example, Milligan and Witek (1992, p. 7) state that "the [healthcare provider] board is charged with measuring the degree to which internal and societal expectations are attained. This concept is known as social accountability."

Some studies have broadened the conceptualization of accountability. Romzek and Dubmick (1987) argue that defining accountability as "answerability" is too limiting. Instead, they argue that for the public sector "accountability involves the means by which public agencies and their workers manage the diverse expectations generated within and outside the organization" (p. 228). Neale and Anderson (2000), writing about New Zealand's efforts in this area suggest that accountability is a cycle and that reporting quantitative results is a central, managerial action, a required part of accountability. Other researchers argue that there is no single definition of accountability. Instead, they suggest that there are several significantly different forms of accountability. For example, O'Loughlin (1990) divides accountability into bureaucratic, legal, and professional accountability, to which Sinclair (1995) adds personal accountability. Finally, the act of "giving accounts" has been described as central both to the formation of relationships and to the formation of self and identity (Roberts, 1991; Schweiker, 1993)[2].

This latter body of literature has enriched our notions of accountability considerably, but it has not broadened the definition or operationalization of accountability advocated in much of the public administration literature. In its simplest form, this literature calls on institutional managers to define publicly their mission, set goals, establish strategies and activities to accomplish these goals, and to measure and report the outcomes of their activities. These reported outcomes are to be linked to inputs and used as benchmarks to compare organizations. It has even been suggested that an organization similar to the Securities and Exchange Commission be developed for non-profit organizations. Instead of requiring mostly financial information, this system would require disclosure of nonfinancial quantitative information about how well the organizations are fulfilling their missions (Herzlinger, 1996)[3].

Downloaded by ADDIS ABABA UNIVERSITY At 05:07 11 October 2016 (PT)

Downloaded by ADDIS ABABA UNIVERSITY At 05:07 11 October 2016 (PT)

Generalized, published accountability measures have become widespread and expected. Examples include the "No Child Left Behind" legislation in the USA which requires all states to publish an annual report card of student test results (for a discussion of the difficulties working with these measures see discussion by the National Center for Fair and Open Testing at www. fairtest.org). This operationalization of accountability incorporates a number of unstated assumptions and it tends to ignore or underplay the two broad tensions noted earlier. First, although the process of accountability often appears uncontested in the current literature, it is not so straightforward for those trying to implement these systems. The literature suggests that particular groups of stakeholders (tax-payers, clients, employees) can be assumed to hold a common set of goals. The process assumes that the accountable person or organization has the obligation and ability to discover the goals of the outside person or organization that will hold them accountable. These goals are also assumed to be pre-existing, stationary for some period of time, and objectively determinable. Additionally, with the exception of Romzek and Dubmick (1987), few articles recognize conflict as inherent both within organizations and within their environments.

The recent literature further assumes that the accountable persons or organizations must not only discover the goals and needs of stakeholders or hierarchical superiors, but also that these goals and needs must be amenable to quantitative measurement and standardized reporting (Anthony and Young, 1994; Osborne and Gaebler, 1994). At the heart of the most well-known public systems is a requirement that accountability measures will be used to compare organizations, a notion that requires standardization and to a certain degree abstraction. As such, accountability often assumes relations of authority (Kerans, 1994). In reality, the purpose of accountability often seems to be to force the accountable person or organization to satisfy the desires of particular "stakeholders," often sources of funding. It is not to enrich the relationships between provider and clients, or to empower communities. These accountability systems certainly do not seem aimed at encouraging a self-critical exploration of the organization's or individual's activities that are at the heart of pragmatism. Instead, this system is often reinforced by the punitive nature of many of these accountability systems.

Dewey and a critique of accountability processes

The writings of pragmatists, especially the work of John Dewey, provides insight into the importance of processes, of the work of accountability as it currently occurs in organizations, although he did not write about accountability in the terms we use today. The pragmatic philosophy of John Dewey emphasizes such moral deliberation as well as the connectedness of an individual to others (Campbell, 1995; Seigfried, 1996). A consideration of Dewey's philosophy and its implications for accountability within the historical context of Hull House is relevant not only for his emphasis upon moral deliberation but also because Dewey and Jane Addams have been described as "like-minded colleagues who shared ideas with each other [and] talked about how those ideas could be actualized . . . " (Leffers, 1993, p. 70). Further, Dewey served for a time as a member of the Hull House Board of Trustees.

In his work, Dewey linked knowledge and action. Knowledge was not to be sought for its own sake but rather the search for knowledge "culminates in a search for

a method of valuation that can empower human beings to make wise choices and decisions" (Rockefeller, 1991, p. 399). Rather than advocating the adoption of ready-made solutions for problems confronted by individuals or groups, Dewey emphasized the necessity for developing a method to deal with specific moral difficulties as they arose in concrete situations. In his view, discriminating judgment or criticism needed to be exercised about the ends, values, and purposes of human activities. He argued that an experimental method of inquiry modeled after scientific inquiry and embedded in specific contexts was the key to a sound method of criticism. His method recognized that problems were encountered in specific contexts, facts about such problems were gathered in these contexts and hypotheses or ideas were also developed as possible solutions to the problem in these contexts. Using a selected hypothesis as a guide to subsequent action was the experiment that would result in the validation or invalidation of the hypothesis. For Dewey (in Rockefeller, 1991, p. 405):

> Notions, theories, systems, no matter how elaborate and self-consistent they are must be regarded as hypotheses [. . .] [they] are always open to development through use. There is no infallible source of ideas and ideas themselves are tools to be rejected, accepted or remade in the light of the consequences of their use.

He argued that scientific inquiry and experimentation should be extended to moral inquiry. In his philosophy, moral values were also to be seen as ideas, hypotheses or "guides to action in a problematic world to be tested, confirmed, and reconstructed in the light of their consequences" (Rockefeller, 1991, p. 410). In adopting this perspective, Dewey attempted to shift the emphasis in moral thought away from notions of conforming to the letter of the law. Rather than calling upon principles or values to tell us what to do in a particular context, they were instead to be seen as possible courses of action or guides about the issues to consider while deciding upon a particular course of action. Rather than being fixed and timeless concepts that could be discovered once and for all time through inquiry, moral values were seen as human constructs and as such would be continually reconstructed. These principles or values were themselves to be the objects of experimentation and criticism and, as with actions or solutions, were to be evaluated "in the light of the means involved in their realization and the consequences that necessarily follow" (Rockefeller, 1991, p. 285). No moral value or principle was to stand above criticism. The means and ends of action were explicitly linked in the work of Dewey and both were the object of inquiry and criticism requiring the individual to consider and evaluate the conditions of the realization of specific moral values.

Identity and location of the accountable person

In addition to questions about the process of accountability, the location of the accountable person remains problematic. These systems place the people whose actions are to be held accountable in two positions. Either the subject is totally absent and accountability measures appear authorless, or reports conflate individuals and organizations. In the former, the subject of accountability relationships is invisible and voiceless. In the latter, only the organization appears to speak and act. In most cases the accountable person, the service provider, is absent from final reports. Further, although, studies generally acknowledge that there are multiple sources of accountability, the relationships described most often are hierarchical rather than mutual or reciprocal. In other words, organizations as a whole are held accountable to

Downloaded by ADDIS ABABA UNIVERSITY At 05:07 11 October 2016 (PT)

Downloaded by ADDIS ABABA UNIVERSITY At 05:07 11 October 2016 (PT)

those outside the organization, people within the organization are accountable to their hierarchical superiors. Any conflict or moral compromise required by the process is ignored. In addition, this view fails to acknowledge the space between the local personal relationships that constitute the actual practices being evaluated (i.e. work, services, activities) and the public reports or presentations that result from most accountability measurement systems. As we shall show, both feminist theorists and pragmatists view this distinction between the local and global, the private and public as an important one. Further, this distinction clearly troubled many working at Hull House.

Settlement houses were one of the sites where women began to leave their private sphere of domestic life and move into public life. The women who worked at the settlement houses came from the first generation of university educated women in the USA. They brought to their settlement work both their understandings of women's traditional role as homemakers, and their efforts to define a new place for women in public and "professional" realms. In particular, these women and others drew upon their special, private roles as mothers and homemakers to promote a range of welfare programs for children and mothers in what has become known as the maternalist movement. During the early 1900s, the women working at Hull House and other settlements were at the center of this movement, spearheading public reforms that modeled their public work after the (often idealized) notion of motherhood or of neighbors (Sklar, 1985; Ladd-Taylor, 1994).

At the turn of the century, US women were unable to vote. They were largely excluded from traditional involvement in party politics or other forms of public involvement. Skocpol (1992) argues that this disenfranchisement drove women to create new venues for public involvement. Women, primarily middle and upper class women, developed an extensive network of mothers' or women's clubs and other organizations that allowed them to extend the rhetoric of motherhood (long considered the rightful realm of women) into public debates about maternal and child health, education, and other reforms. Both Skocpol (1992) and Ladd-Taylor argue that motherhood was a central organizing tenet of the progressive period. Ladd-Taylor (1994, p. 3) defines maternalism as:

> [. . .] a specific ideology whose adherents held 1) that there is a uniquely feminine value system based on care and nurturance, 2) that mothers perform a service to the state by raising citizens workers, 3) that women are united across class, race, and nation by their common capacity for motherhood and therefore share a responsibility for all the world's children; and 4) that ideally men should earn a family wage to support their "dependent" wives and children at home.

This rhetoric of maternalism is important for our paper, because it modeled public relationships after women's private relationships. Historians note that women had traditionally formed networks of family and friends who helped in times of need, and from whom mothers learned about childbirth and child raising (Ladd-Taylor, 1994; Kerber, 1992). Further, child care was a neighborhood's business – an obligation shared on a basis of informal reciprocity. Assistance was not standardized but personalized. This form of assistance was taken up by groups of women who modeled their attempts to educate women about childbirth and childraising through methods that they characterized as a kind of "friendly visiting". The relationship of mother or neighbor would seem to bring with them different conceptions of accountability than

the formal, more distant relationships central to current notions of accountability. In particular, some theorists argue that private and personal relationships involve a less universal, more particular and concrete acknowledgments of others (Benhabib, 1987).

Ladd-Taylor also argues that this ideology was taken up differently by various groups of US women. At one extreme, the "sentimental" maternalists continued to view motherhood as the natural (and only) prerogative of women. For others, particularly the "progressive" maternalists centered at Hull House, "maternalism" required women to become involved in the larger community and to view issues of motherhood as intrinsically intertwined with issues of democracy and justice. In addition, motherhood increasingly involved more than sentiment and natural nurturance; it embraced expertise, professionalism, and bureaucracy. But even as the women at Hull-House focused on federal legislation protecting women and children, they continued to publicly embrace the idea that the relationships among women doing mother-work in public continued to be patterned after traditional family and neighborhood relationships. That is, these relationships stressed mutuality and interdependence rather than political and economic independence, and universal human rights (Ladd-Taylor).

For Jane Addams, the transition from mothering to public life was inevitable. She stated:

> If a woman would keep on with her old business of caring for her house and rearing children, she will have to have some conscience in regard to public affairs lying quite outside her immediate household. The individual conscience and devotion are no longer effective (in Ladd-Taylor, 1994, p. 41).

By conceptualizing relationships as personal, immediate and individual, the women at Hull House may have set a foundation for a different sort of accountability than the bureaucratic and formalized accountability recommended by the managerial literature. Not only were these relationships modeled on relationships of personal reciprocity, they involved a kind of moral behavior different from that that may be seen to underlie bureaucratic notions of accountability.

Benhabib (1987) has suggested that that there are at least two conceptions of moral relations – one in which one's moral obligations are primarily public and institutional, and one in which they are private and noninstitutional. In the former, interactions are based on universal rights premised on formal equality and reciprocity. Individuals are conceptualized as abstract and generalizable. Interactions arise from feelings of respect, duty, worthiness and dignity. In the latter, relations are based on norms of equity and complementary (rather than formal) reciprocity. These relationships occur between concrete individuals with specific needs and abilities. They arise from feelings of friendship, love and care. Benhabib (1987, p. 87) states:

> In treating you in accordance with the norms of friendship, love and care I confirm not only your humanity but your human individuality. The moral categories that accompany such interactions are those of responsibility, bonding and sharing. The corresponding moral feelings are those of love, care and sympathy and solidarity.

The use of sympathy also appears in Dewey's work. He argued that moral deliberation and the experimental method required the use of sympathy as:

Downloaded by ADDIS ABABA UNIVERSITY At 05:07 11 October 2016 (PT)

Downloaded by ADDIS ABABA UNIVERSITY At 05:07 11 October 2016 (PT)

> It is sympathy which saves consideration of consequences from degenerating into mere calculation, by rendering vivid the interests of others and urging us to give them the same weight as those which touch our own honor, purse and power (Dewey in Rockefeller, 1991, p. 414).

Through the concept of sympathy, Dewey linked the individual to others and explicitly recognized our connectedness. Benhabib also recognizes the connectedness of public and private relationships. She notes that "public" relationships have frequently been seen to stress the "generalized" other – and have been seen as central to masculine or male views of moral behavior (specifically the work of Kohlberg). "Private" relationships, described as recognizing the "concrete" other, have been linked to feminine or female understandings of moral behavior. Rather than suggesting these are moral opposites, Behabib argues that recognition of universal and generalizable rights is essential to notions of moral behavior (e.g. accountability), but that recognition of these rights is not sufficient to describe the whole range of moral behavior. Indeed, she argues that by ignoring relations with the concrete and particular other, we fail to acknowledge forms of moral behavior (again, for example forms of accountability) that are personal, private and intimate. Incorporating Benhabib's work into an analysis of accountability suggests that these obligations may exist at both the generalizable and concrete level.

Benhabib, drawing on the work of Gilligan, suggests another way in which these types of moral behavior may lead to different notions of accountability. Recognizing the generalized other requires the moral person to view moral action (e.g. accountability) as a disembodied and generalizable action. Ideally, the accountable person abstracts himself or herself from the situation and from his or her own personal history. Through this abstraction, the accountable person is able to give an impersonal, and therefore objective and truthful, report. In its ideal form, the value of this report lies in its very impersonal and a contextual nature. The emphasis this kind of accountability places on generalizability, abstraction and impartiality makes it possible to create quantitative reports that average results across a set of actions or a group of people.

On the other hand, moral behavior based on the recognition and appreciation of the concrete other requires that the moral action be contextual and specific–both recognizing and accepting the role personal and collective histories play in the construction of moral behavior. Instead of lending itself to quantification, this focus stresses narrativity. Thus, this type of accountability is likely to involve individualized and contextualized reports.

Taken together, both the influence of pragmatic philosophy and the role of women and view of the "maternalism" suggest several ways that the current conceptualization of accountability can be enriched. If the current vision describes goals as objective, static, and determinable, pragmatic philosophers would counter that goals are much less foundational. Instead, goals and actions are inherently linked and both are the results of social experimentation, of a sort of praxis. Further, these goals are discursive. The process of articulating the goals is part of the process of being accountable. Benhabib's work suggests that an accountability based on a conception of neighbors and on the informal, private relations of women generally would recognize and be accountable to the concrete and specific individuals. Although groups of people (immigrants, the poor, sweaters) have generalizable needs that must be addressed

through changes in policy, these groups are also constructed of individuals who have particular needs. To be accountable may mean addressing these individual desires as well as generalizable needs. Additionally, one might expect there to be conflicts between the generalizable needs of identifiable groups and the particular needs of individuals. This concern with the particular and concrete would defeat efforts to standardize and abstract – steps necessary to quantify performance outcomes – and would require attention to narrativity. By extension, narrativity requires that the personal histories of both those accountable and those who hold them accountable be taken seriously. Finally, the efforts of Jane Addams and the others at Hull House to model their work on the role of neighbors and mothers ideally changes the relationship between the accountable and those holding them accountable. This formulation of relations as reciprocal rather than hierarchical may cause accountability to be more mutual or self-critical than punitive and authoritative.

The methods of study

Although there is a large body of research about the settlement movement, little of this research explicitly focuses on the management of the settlement houses or on issues of accountability. In addition to reading from this secondary literature, we examined a large number of primary sources mostly contained in the archives of the University of Illinois, Chicago. At these archives, we studied materials from the founding of Hull House in 1889 until the mid-1910s, including all of the available financial records, minutes from both trustees' and residents' meetings, public materials produced by Hull House (bulletins and yearbooks) and scrapbooks of materials kept by the Hull House residents. At the Library of Congress, we examined materials from other settlements in Chicago. At the Historical Society of Wisconsin, we studied Addams's correspondence with progressive figures including Richard Ely, and the financial statements of charities other than settlements from the later 1800s. Finally, our research included an examination of Jane Addams writings about the settlements. In the next section we discuss the various narrative materials published by Hull House and the writing of Jane Addams. This discussion is followed by an analysis of this writing that we use to illustrate the importance of narrativity, reconsidering goals, attending to the concrete, undermining the hierarchical and self-critique to rethinking our conceptions of accountability.

Narrative materials

There is little evidence that Hull House viewed financial reports as important ways to report their activities in its early years. We could find no financial records for the first two years of operation. Beginning in 1891, two financial records were kept. One was a cash ledger book tracking cash inflows and outflows. The second financial record was contained in a small leather book in which Jane Addams listed subscribers and donors who agreed to give certain amounts during the years 1895 through 1904. We could find no formal financial statements until 1909, although treasurers' reports were mentioned in the minutes of both the residents' and trustee's meetings after 1895[4].

Hull House bulletins and yearbooks were a more regulator method of communication. In 1896, Hull House began publishing monthly bulletins from September until May. These bulletins (usually consisting of one or two sheets of paper, printed on both sides) were intended to:

Downloaded by ADDIS ABABA UNIVERSITY At 05:07 11 October 2016 (PT)

Downloaded by ADDIS ABABA UNIVERSITY At 05:07 11 October 2016 (PT)

(1) Secure a wider advertising of the public meetings held at Hull House.
(2) To promote cooperation in the efforts of the various societies and clubs meeting not only at Hull House, but in the immediate neighbourhood.
(3) To stimulate an interest in the public affairs of the 19th Ward and secure more unity of action toward their improvement (*Hull House Bulletin*, 1896).

These bulletins were published fairly regularly through 1905, although the bulletins were only published quarterly in 1903 and 1904. The bulletins contained a mixture of announcements of future events, communications of decisions affecting organizations at Hull House, and reports of activities that had already taken place. For example, the October 1896 bulletin reported the number of neighborhood children who had gone to country camps sponsored by Hull House (85 children went to one camp, and 95 went to a camp in Wisconsin). The next bulletin provided a list of 12 week classes that were going to be offered at the settlement for the cost of 50 cents.

In some cases, the bulletins appear to be used by the Hull House residents to enforce accountability from the many social clubs that met at the house. In December of 1897, the Hull House Congress met and (according to the report in the bulletin) complained that the social clubs were not as valuable as they could be to the community. The Congress adopted a series of rules that required clubs to have at least one lecture per month and to have an average attendance of 15. Further, no member could belong to more than one social club and each club was to pay its own heating costs. For our study, the most important rule was one that required each club secretary to turn in monthly reports to Jane Addams. The reports were then to be published in the bulletin. A few months later, the March bulletin repeated the rules and noted that while some clubs had sent in reports "most are far too meager."

Beginning in September of 1906, the *Hull House Bulletins* were replaced by yearbooks. These yearbooks no longer communicated future events. Instead, they were intended as public reports of Hull House's purpose, trustees, residents, activities and attendance. They reported the creation of playgrounds, meetings held by the unemployed, meetings of labor unions and reports of various research projects being conducted at Hull House.

The *Handbook of Settlements* which listed the settlements across the US documents that by 1910 most settlements regularly published yearbooks and financial statements. Some (for example, the university settlement associated with the University of Chicago) continued to publish newsletters or circulars. As with the financial statements discussed earlier, the intended audience for the bulletins and yearbooks remains unclear. It appears that the purpose of the bulletins changed over time as the bulletins became a source of reporting between clubs and the Hull House residents and those neighbors who came to Hull House – and between Hull House and external parties. Although there was no explicit requirement that clubs or programs report the number of participants, many did.

Other narratives

Many settlement workers were prolific writers. During her years at Hull House, Jane Addams was constantly asked to write articles or give speeches. Further, she sought out opportunities to speak and to publish short articles and chapters or complete books. Other residents at Hull House also wrote and spoke frequently. Much of the time settlement workers wrote or spoke to persuade policy makers or

others of a particular position, or to disseminate the results of social research being conducted at Hull House. Examples of this type of work include *The Spirit of Youth and the City Streets* (Addams, 1909), "Trade unions and public duty" (Addams, 1899c), *Newer Ideals of Peace* (Addams, 1904), "On the housing problems in Chicago" (Addams, 1899b) and "Ethical survivals in municipal corruption" (Addams, 1898).

In addition, there is a body of written material that emerged from the settlement movement that did not address external matters alone, but that seemed focused on explaining the settlement movement, and on exploring the experiences of particular settlements like Hull House. The intent of the authors is not always explicitly noted in this material, but, in retrospect, it forms an extensive narrative of accountability in which participants struggled to explain their actions to others, and just as importantly, struggled to make sense of their experiences to themselves. This material also provides a partial view of alternative conceptions of accountability. For this paper, we looked most closely at three articles Jane Addams wrote called the "Subjective necessity for settlement work" (Addams, 1893a), the "Objective value of a social settlement" (Addams, 1893b), and "A function of the social settlement" (Addams, 1899a). We also draw extensively on Jane Addam's book, *Twenty Years at Hull House* (Addams, 1990), in which Addams intertwined her own personal history with her understanding of the history of Hull House.

Rethinking accountability by …

Reclaiming narrativity. In her many writings about settlements and particularly Hull House, Addams described the varied activities that the residents and neighbors undertook within the neighborhood as well as at city and state levels. Her accounts of Hull House emphasized the reasons for such activities and often provided narrative accounts of the activities themselves. For example, in the appendix to Hull House Maps and Papers (Residents of Hull House, 1895), the authors recounted the types of clubs meeting at Hull House and only occasionally indicated the numbers of individuals involved in particular activities such as 20 children in the Paderewski Club for piano instruction of whom six obtained scholarships to the Chicago Conservatory, 90 members of the Hull House Women's Club, 120 Italian girls participating in the sewing club, an average of 30-50 children at the crèche, and 150 members of the Hull-House Men's Club. Addams (1893b) indicated that 980 baths were taken in the "five bath-rooms in the rear of Hull House" (p. 47), the Jane Club (the cooperative housing for working women) had 35 members (p. 48), the involvement of 90-100 volunteers in Hull House activities each week (p. 55) and on average 1,000 visitors to Hull House each week (p. 55).

Just as the House bulletins and yearbooks contained no financial reports, Addams's writings included no efforts to attach dollar values to the benefits of Hull House activities or to otherwise quantify the good accomplished by the availability of baths, sewing classes, crèches or a cooperative housing project. Neither was any effort made to match the costs of such undertakings with their benefits. Indeed, few references were made to the costs of these activities, except to mention occasionally that a particular activity was essentially self-supporting. Addams rarely discussed the cost of running Hull House except to mention briefly that the lack of funding sometimes prevented the residents from undertaking projects that might have benefited the neighborhood (Addams, 1990, p. 89). On another occasion, she mentioned costs but only to indicate

Downloaded by ADDIS ABABA UNIVERSITY At 05:07 11 October 2016 (PT)

Downloaded by ADDIS ABABA UNIVERSITY At 05:07 11 October 2016 (PT)

the types of costs avoided by Hull House such as a roll of salaried officials and the costs of superintendence and distribution (Addams, 1893a, p. 24). There is no suggestion that Jane Addams or the other residents at Hull House believed that accountability required this form of linkage. Indeed, Jane Addams argued that attempts to link inputs and outputs were arbitrary, and tended to diminish the value that residents and neighbors received from settlement activities.

Jane Addams stressed qualitative narrative descriptions rather than quantitative accounts because she believed that donors and volunteers would be inspired to contribute if she simply described the activities of Hull House and then adequately explained their purposes. She appears to have believed the value of such activities was easily revealed by detailed descriptions and that no quantification of their benefits or values was needed. The worth of a settlement was not viewed as something easily reduced to quantitative measures of costs and benefits.

Reconsidering goals

Static, objective, and pre-existing goals are either assumed to exist or are deemed highly desirable in the existing non-profit accountability literature. However, in Jane Addams's writings, such assumptions about goals were deemed both untenable and undesirable. Indeed, Addams eschewed any notions regarding the fixity of purpose for a settlement such as Hull House or even in the decisions of residents to involve themselves in such a house. She indicated that:

> We were all careful to avoid saying that we had found a "life work," perhaps with an instinctive dread of expending all our energy in vows of constancy [. . .] (Addams, 1990, p. 68).

This declaration expresses Addams's reluctance and unwillingness to articulate fixed goals for Hull House and then to pursue such goals single-mindedly. Perhaps, the best evidence of Addams's (1990, p. 211) refusal to adopt fixed goals is her own apparent surprise at the development of Hull-House: "The entire social development of Hull-House is so unlike what I predicted twenty years ago . . . "

The absence of fixed goals or purposes did not preclude purposeful activity by the residents of Hull House. Throughout 20 years at Hull House and other writings, Addams detailed the many activities of the Hull House residents such as acting as midwives to a "fallen" girl, paying close attention to the needs of elderly women, taking care of the young and providing them with educational opportunities, establishing a playground and public bath, acting as an information and interpretation bureau for newly arrived immigrants and others, involving themselves with the labor movement, and gathering facts to serve as a basis for social reform. Today, these activities might be seen as highly disconnected and disjointed, and as evidence of a failure to adhere to a tightly articulated mission. Yet, for Addams, these varied activities were in keeping with her conception of a settlement house. A settlement "must have enthusiasm for the possibilities of its locality" (Residents of Hull House, 1895, p. 207). Rather than pursuing fixed purposes, a settlement was to be seen as an experiment as well as a nexus for various activities. Addams emphasized this experimental nature of Hull House:

> The Settlement, then, is an experimental effort to aid in the solution of the social and industrial problems which are engendered by the modern conditions of life in a great city [. . .] The one thing to be dreaded in the Settlement is that it lose its flexibility, its power of quick

> adaptation, its readiness to change its methods as its environment may demand [. . .] It must be hospitable and ready for experiment (Addams, 1893a, pp. 22-3).

Even as the settlement was seen as an experiment, it was also regarded as a site from which to conduct moral experiments in Dewey's sense, a place in which to test the hypotheses suggested by the requirements of moral inquiry:

> [. . .] a settlement finds itself tending not only to make common those good things which before were partial and remote, but it finds itself challenging and testing by standards of moral democracy those things which it before regarded as good, if they could but be universal, and it sometimes finds that the so-called good things will not endure this test of being universalized (Addams, 1899a, p. 83).

These experiments were always to be rooted in action rather than theory. Even those experiments judged failures on certain levels held the opportunity for residents to learn from their mistaken notions. Further, such failures were also seen to suggest again the dangers of linking settlement activities to fixed goals rather than maintaining the importance of flexibility and experimentation:

> The experience of the coffee-house taught us not to hold to preconceived ideas of what the neighborhood ought to have, but to keep ourselves in readiness to modify and adapt our undertakings as we discovered those things which the neighborhood was ready to accept (Addams, 1990, p. 79).

Thus, Hull House was a place from which to act and such actions were to be concretely rooted in the perceived needs of the neighborhood. In (Addams's (1899a, p. 78) words:

> The settlement stands for application as opposed to research; for emotion as opposed to abstraction, for universal interest as opposed to specialization [. . .] This, then, will be my definition of the settlement: that it is an attempt to express the meaning of life in terms of life itself, in forms of activity.

Even though Addams objected to the use of the term philanthropy in connection with Hull House and its residents actively disassociated themselves initially from charitable or philanthropic organizations, they did attend to the charitable needs of their neighbors. As Lathrop (1896, p. 43) succinctly noted:

> [. . .] when the word "charity" is mentioned, the settlement usually shivers as though its mantle were a wet blanket; but really what a travesty upon neighborliness it would be to open your door to a neighbor hungry for learning and close it to a neighbor hungry for bread!

Although Addams began Hull House to provide art and educational opportunities to its neighbors, this initial purpose did not blind residents to the material needs of their neighbors. In basing their actions on the perceived needs of their neighbors, Hull House residents undertook "the performance of certain public duties in order to show that it is possible to do them thoroughly and efficiently" (Hamilton, 1906, pp. 76-7). The flexibility of the purposes of Hull House activities permitted residents to follow their personal sense of responsibility to neighbors. For example, Addams acted as garbage inspector during the early years of Hull House.

These observations also illustrate Addams's refusal to separate the ends of activity from the means of activity, a separation implicit in many contemporary notions of accountability. Based on this separation, the means by which specific goals are accomplished is seen as irrelevant. Instead, what counts is whether the goals

Downloaded by ADDIS ABABA UNIVERSITY At 05:07 11 October 2016 (PT)

themselves are met. In contrast, Addams was unwilling to separate means and ends, an unwillingness evidenced by her concerns about the source of Hull House funds. For example, Addams (1990, p. 82) refused to accept the donation from a "man who was notorious for underpaying the girls in his establishment and concerning whom there were even darker stories". This donation was intended to fund a cooperative housing project for working women. Similarly, Addams refused the donation of a tenement house which would have contributed rents to the Hull House coffers. Instead, she encouraged the potential donor to tear down the tenements and to turn the land into a playground. This action was taken despite the advice of some who "intimated that it would be very inconsistent to ask for subscriptions for the support of Hull House when we were known to have thrown away an income of two thousand dollars a year" (Addams, 1990, p. 169).

For Addams, the settlement was a process, an experiment marked by its flexibility and an activity based on experience. It was not an organization with a fixed set of goals and objectives. In this respect, her concern with process contrasts sharply with current notions of accountability in which goals are often seen as established by those external to an organization. As a consequence, the process of establishing goals is not considered a central organizational function. Instead, goals seemingly emerge almost magically from others external to the organization. In contrast, Addams continually considered the types of activities that Hull House would undertake, and attempted to explain and interpret these activities to those located outside of Hull House. Her writings may be seen as an effort to explain the relationship of Hull House to its neighborhood and others, and to articulate the reasons underlying the choices made by herself and other residents. This need for interpretation and explanation was seen as an ongoing process that would continue as Hull House changed and its activities were altered. Thus, in the opening paragraph of an appendix outlining Hull House activities (Residents of Hull House, 1895, p. 207), the author states that "this outline . . . aims not so much to give an account of what has been accomplished, as to suggest what may be done by and through a neighborhood of working-people".

Her continuing efforts to explain the work and enthusiasms of the settlement may have arisen in part from the necessity of negotiating conflicting external views as to the "appropriateness" of various Hull House activities. In the contemporary literature, little explicit focus is placed on how to manage conflicts that may arise in external, objective and fixed goals. Yet, in Addams's accounts of Hull House and her other writings, she was well aware of such conflicts. Her explanations regarding the decisions of Hull House residents may also be seen as offering a tentative account of the ways in which the residents attempted to negotiate such conflicts. In 1893, she indicated the various groups she hoped to interest in the work of Hull House:

> Hull House attempts to respond to as many sides as possible. It does this fearlessly, feeling sure that among the able people of Chicago are those who will come to do the work when once the outline is indicated [. . .] It seems to me an advantage – this obligation to appeal to business men for their judgment and their money, to the educated for their effort and enthusiasms, to the neighborhood for their response and co-operation. It tests the sanity of an idea, and we enter upon a new line of activity with a feeling of support and confidence (Addams, 1893a, p. 24).

Here, Addams identified three general groups – business men, the educated, and the neighbors – that might contribute in varying ways to Hull House activities. While Addams

Downloaded by ADDIS ABABA UNIVERSITY At 05:07 11 October 2016 (PT)

Downloaded by ADDIS ABABA UNIVERSITY At 05:07 11 October 2016 (PT)

does not suggest in this passage the conflicts that might arise between these various groups, she later provided examples of the conflicts that involved the settlement. For example, Addams (1990, p. 63) noted the conflict between the residents and:

> Italian girls in the sewing classes [who] would count that day lost when they could not carry home a garment, and the insistence that it should be neatly made seemed a super-refinement to those in dire need of clothing.

Here, she was concerned about the conflicts arising between the pressures of poverty and the need for clothing, and the "educational aim" of the sewing classes which was to encourage the imagination and initiative of the participating children.

Hull House's involvement in labor issues, including the Pullman and teamster's strikes, was believed to have caused the loss of "many friends" for Hull House. Although Addams recognized these losses, she continued to involve the House in labor issues. At the same time, she never abandoned her hope that she could explain the importance of this involvement to those alienated by this aspect of the settlement:

> That a Settlement is drawn into the labor issues of its city can seem remote to its purpose only to those who fail to realize that so far as the present industrial system thwarts our ethical demands [. . .] a Settlement is committed to an effort to understand and, as far as possible, to alleviate it (Addams, 1990, p. 133)[5].

Further, she argued that while she hoped businessmen would support protective legislation for laborers especially children and women, she believed that they could not be depended upon to do so. In this way, her writings may be seen as an effort to explain why Hull House actively sought such protective legislation despite its unpopularity with the business community and even the neighbors of Hull House.

Hull House sponsored a Social Science Club as a forum for promoting open debates on economic and social issues. This club contributed to Hull House's reputation for radicalism because "visitors refused to distinguish between sentiments expressed by [the] members [of the Social Science Club] in the heat of discussion and the opinions of the residents themselves" (Addams, 1990, p. 109). Despite this reputation for radicalism among certain quarters of Chicago, Addams (1990, pp. 109-110) indicated that "Hull House was of course, quite as much under the suspicion of one side as the other." Hull House was thus condemned for doing too much and too little about the social problems of the day. Despite criticisms from individuals seen as occupying either side of these issues, Addams continued her efforts to justify the activities of Hull House and to continue its reform efforts.

Attending to the concrete

In her accounts, Addams sometimes spoke of "classes" of individuals such as business men, residents, neighbors, and the poor. For example, in discussing Hull House efforts to secure labor legislation, she maintained that "the effort of a settlement in securing labor legislation is valuable largely in proportion as it can make both the working men and the rest of the community conscious of solidarity, and insists upon similarities rather than differences" (Addams, 1899a, p. 93). She similarly emphasized that "the things which make men alike are finer and better than the things that keep them apart" (Addams, 1990, p. 66). However, even as she emphasized the similarities between groups, Addams and the other residents of Hull House remained acutely aware of individual differences. Hamilton (in Sicherman, 1994, p. 152) succinctly captured how

daily contact with neighbors made it impossible for anyone to “divide people into sections and file them away in labeled cubby-holes, and then think you know all about them”. Perhaps, this acute awareness of neighbors as concrete persons with individual needs, partially explains Addams’s insistence that Hull House not be seen as a sociological laboratory. She contended that “settlements should be something much more human and spontaneous than such a phrase connotes . . . ” (Addams, 1990, p. 178).

While some passages in 20 years at Hull House discuss the neighbors, residents and others as generalizable types, other passages are filled with a recognition of the “concrete other” imparting anecdotes about specific neighbors who interacted with Hull House residents. While Addams talks generally of washing newborn babies, preparing the dead for burial, and nursing the sick, she also mentions specific instances in which the residents attended to the needs of individual neighbors. These included teaching an elderly women to make paper chains rather than picking the plaster off the walls, providing shelter to a bride whose husband beat her, and officiating at the birth of an illegitimate child. She also described the heart-rending case of an elderly woman clinging “desperately to her chest of drawers” as she was being taken away to the cook county infirmary.

In each of these examples, the residents were paying attention to the particular needs of specific neighbors, rather than emphasizing the general needs of the neighborhood. This focus on the particular was poignantly underscored in Addams’s recounting of an episode that occurred during the severe economic depression of 1893. She related that while blindly following the Bureau of Organized Charities’ rules for dispensing aid, she sent a man to work on a drainage canal despite his insistence that “he could not endure outside work in the winter”. She acknowledges that the man:

> [. . .] worked for two days digging on the canal, where he contracted pneumonia and died a week later [. . .] it was at [the] expense [of his orphaned children] I learned that life cannot be administered by definite rules and regulations; that wisdom to deal with a man’s difficulties comes only through some knowledge of his life and habits as a whole; and that to treat an isolated episode is almost sure to invite blundering (Addams, 1990, p. 97).

Addams (1902, p. 66) criticized those who did not consider the concrete other, and argued that “in our charitable efforts we think much more of what a man ought to be than of what he is or of what he may become; and we ruthlessly force our conventions and standards upon him”. Thus, she encouraged a rejection of “distrust[ing] the human impulse as well as the teaching of our own experience, and in their stead substitut[ing] dogmatic rules for conduct” (Addams, 1902, pp. 67-8).

Thus, for Addams, accountability required a tacking back and forth between the generalized and concrete other. As Elshtain (2002, p. 181) notes, “Addams begins, as always, with the concrete experiences. Along the way, she discovers that there are experiences that belong to others but that she can take in as her own.” Even as she and other residents worked for reforms intended to benefit specific classes of individuals (e.g. child and women laborers), they maintained an awareness of the individual needs of particular persons. They insisted that they not lose sight of individual needs as they applied specific rules.

Undermining the hierarchical

As noted earlier, much of the contemporary literature on accountability considers the duties owed by an agent to his/her superior within an organization, or the duties that

Downloaded by ADDIS ABABA UNIVERSITY At 05:07 11 October 2016 (PT)

the organization owes to external stakeholders. This literature characterizes external stakeholders as self-evident and easily-identified by the accountable organization or individual. Little or no consideration is given to the ways in which relationships are negotiated between the organization and individual and others.

In contrast, the narratives of Addams (1990, p. 55) emphasized the reciprocal relations between the residents and neighbors. She indicated that "... Hull-House was soberly opened on the theory that the dependence of classes on each other is reciprocal ... " Based on this belief, Addams attempted to articulate the benefits that each group received from contact with the other. For the residents, especially women residents, settlements such as Hull House provided an "outlet for their active faculties" (Addams, 1893a, p. 15) and a site from which they could act upon their "desire to share the lives of the poor" (Addams, 1893a, p. 17). Upon completing their education, the middle-class women active in the settlement movement had been expected to return to their families or to begin their own families. Most professions were closed to these women even after they gained the necessary academic qualifications. Settlement houses provided an alternative to the accepted role of housewife. From such sites, these women became actively involved in civic, state and national politics by encouraging reform efforts and gathering information to support such efforts.

Perhaps, it was this sense of reciprocity that led Jane Addams to refer to Hull House visitors from the surrounding community as neighbors rather than as clients. The term "neighbor" emphasizes the interrelationships between residents and the surrounding community, denoting the possibility of a relationship based upon both giving and taking. In contrast, the term "client" suggests a relationship in which the giving and taking are unidirectional. This sense of living amidst neighbors[6] rather than clients is further evoked by Addams (1893a, p. 25) insistence that the residents:

> [...] have always been perfectly frank with our neighbors. I have never tried so earnestly to set forth the gist of the Settlement movement, to make clear its reciprocity, as I have to them.

Addams (1893b, pp. 48-9) indicated that the residents of Hull House had an "increasing tendency to consult their neighbors on the advisability of each new undertaking" such as the opening of the co-operative housing project for working women[7]. She noted that the residents grew to "rely more and more on neighborhood assistance" in carrying out the activities of Hull House. In addition, she began to take someone from the neighborhood with her when she spoke to groups outside the local community. She described the person who came with her as an "auditor" who was there to make sure that Addams's accounts rang true to people from the neighborhood. These and other narratives suggest that the settlement attempted to work "with" the neighbors rather than doing things "to" them[8]. Kenney (1969) provides additional evidence of this willingness to do things with rather than to neighbors. She recounts the offer by Addams of the use of Hull House as a meeting place for the Book Binders union after Kenney indicated the need for a meeting place. In addition, Addams paid to have union circulars printed after asking Kenney how they should be worded and then distributed the circulars herself.

This thinking in terms of neighborly relations suggested to Addams a certain naturalness in caring for the sick, feeding the hungry and giving pleasure to the young in the neighborhood. Yet, it also implied that these relationships would continue even after the sick were well and the hungry were fed. Further, Addams believe that continuing relationships with the neighbors distinguished the settlement from

Downloaded by ADDIS ABABA UNIVERSITY At 05:07 11 October 2016 (PT)

charitable organizations. To emphasize this difference, she recounted a story of the help given to a family in a winter of need. Two years later, the family invited Addams (1990, p. 98) to supper because:

> [. . .] [the mother] couldn't bear to have me remember them as they had been during that one winter [. . .] She perhaps unconsciously illustrated the difference between the relief-station relation to the poor and the Settlement relation to its neighbors, the latter wishing to know them through all the varying conditions of life, to stand by when they are in distress, but by no means to drop intercourse with them when normal prosperity has returned, enabling the relation to become more social and free from economic disturbance.

Downloaded by ADDIS ABABA UNIVERSITY At 05:07 11 October 2016 (PT)

The necessity of self-critique

In the contemporary accountability literature, demonstrating that the goals of an organization have been met absolves one of any further efforts with respect to accountability. As such, there appears to be little need for expressing any uncertainty as to the propriety and efficacy of one's goals and actions. This propriety is instead taken for granted or seen as certain. The taken-for-granted status of goals and actions apparently eliminates the necessity for any self-critique of the goals established and the actions taken to accomplish such goals. This absence of self-critique and expressions of uncertainty contrasts sharply with the narratives provided by Jane Addams. Given her conception of the settlement as an experiment, the activities and purposes of Hull House were subjected to continual questioning and criticism by Addams. Her writings are permeated with a sense of uncertainty and self-critique as she describes what she perceives as mistakes or failures by the residents of Hull House. Addams (1902, p. 6) suggested the need for critique: "We slowly learn that life consists of processes as well as results, and that failure may come quite as easily from ignoring the adequacy of one's method as from selfish or ignoble aims". For example, Addams concluded that the Hull House residents had opened a coffee house for the wrong reasons. Although she continued to believe that the neighborhood needed access to better food, she came to understand that the coffee house met neighborhood needs that the residents had not recognized originally. The coffee house succeeded because it provided the neighbors with a "more attractive and safer place for social gatherings" (Addams, 1990, p. 79). The neighborhood was seen as ready for one purpose for the coffee house but not the other and Addams saw this example as indicative of the need to modify and adapt the activities of Hull House. Addams (1990, p. 88) also expressed a certain sheepishness that the first building erected for Hull House was an art gallery when the residents were "so distressed over [the neighborhood's] stern aspects and so impressed with the lack of municipal regulation". In making this observation, she might be seen as poking fun at the concerns of the residents for focusing on perceived cultural needs of an economically depressed neighborhood before attempting to address its material needs. While she did not indicate that the art gallery was a failure, she did suggest that the priorities of the residents were perhaps misplaced in emphasizing these cultural needs first. Addams (1990, p. 165) also openly expressed her shame that it was the arrival of her nephew at Hull House rather than the "other delicate children who were torn from their families . . . into eternity" that impelled her to investigate the system of garbage collection and "its possible connection with the death rate in the various wards of the city". Although she took action in this instance,

she questioned her own reasons for acting, and criticized her earlier blindness to this neighborhood problem.

Although Addams emphasized the reciprocal relations between the residents and the neighbors, she was aware of and commented upon the economic gulf that separated them. "I was constantly shadowed by a certain sense of shame that I should be comfortable in the midst of such distress" (Addams, 1990, p. 151). Living amid the poor forced a recognition of the ease of one's own life and a further recognition that the residents who hoped to share the life of the poor were still separated from them in many ways. For Addams and other residents, this economic difference was seen to imply a sense of personal accountability to neighbors.

The residents also explicitly recognized the pain or embarrassment that might be caused by their sociological investigations and reform efforts. In *Hull House Maps and Papers*, a resident indicated that:

> [. . .] the painful nature of minute investigation, and the personal impertinence of the many questions asked, would be unendurable and unpardonable were it not for the conviction that the public conscience when roused must demand better surrounds for the most inert and long-suffering citizens of the commonwealth (p. 14).

In current-day studies of social conditions, little effort is made to recognize the discomfort or embarrassment of survey respondents in answering questions. Yet, the Hull House residents believed it necessary to acknowledge the distress these investigations might cause, and they felt continually obligated to justify the questions they asked of their neighbors. Addams also acknowledged the pain experienced by her neighbors as a result of certain reform efforts. During an investigation of conditions at the county poorhouse, she (1990, p. 98) indicated the number of neighbors who visited Hull House "whose friends and relatives were in the suspected institution, all in such acute distress of mind that to see them was to look upon the victims of deliberate torture". Thus, Addams felt a responsibility not only to change conditions at the poorhouse but to recognize the distress that her investigations had caused to neighbors, the pain caused by attempted changes and a responsibility for the results of change.

Conclusions

Several themes emerged repeatedly throughout our study of Hull House and Jane Addams, in particular, the central role played by Addams's refusal to define a "foundation" for accountability. As we have noted, Jane Addams drawing on the Pragmatic philosophy of John Dewey, embraced experimentation and process both in her writings and apparently in her actions. However, it was also this refusal to embrace a theory of change or a foundation for moral behavior that has been criticized both by Addams's contemporaries and by her historians. At the same time, this refusal to adopt a singular philosophy was seen as her strength. Indeed, her notions of experimentation and process underlie Addams's broader conception of accountability.

Studying accountability in the context of Hull House has suggested ways to question, rethink and perhaps expand some of the limited notions of accountability that appear in the predominant current literature. In our work, we found that accountability was not an act exclusively directed towards others: external stakeholders or hierarchical superiors. Instead, the writings of Addams and others

Downloaded by ADDIS ABABA UNIVERSITY At 05:07 11 October 2016 (PT)

Downloaded by ADDIS ABABA UNIVERSITY At 05:07 11 October 2016 (PT)

at Hull House suggest that accountability involved an ongoing internal dialogue. Outsiders were permitted to view this ongoing self-critique through the many published writings and talks which examined the role of settlements. As such, accountability was not solely a report of actions taken or goals met. It was also the process of articulating the choices made and justifying or explaining the reasons for these choices. In other words, accountability was processual and discursive. Her emphasis upon narrative offers us alternative ways to think about what it means to provide an account that might serve to explain the actions and choices of a particular entity. In examining Addams's attention to experimentation and process, we suggest that accountability cannot be considered simply a function of meeting pre-given goals. Instead, accountability is not something that does or does not happen but rather is an ongoing process that must incorporate the activity of establishing the goals to be met, one that should include serious attention to the question of who to include in this activity. In addition, her emphasis upon accountability as a process provides a stark contrast with contemporary notions of accountability that stress the construction and reporting of fixed output measures. This latter point also connects with the attention that she paid to the concrete as well as the general in undertaking the activities of Hull House as well as in writing her accounts.

Finally, this study revealed the constant tensions that the settlement movement faced between meeting the needs of concrete individuals and the generalized needs of the "neighborhood". This last point is important because these tensions are largely ignored in the current literature. However, they continue to exist, and are often faced by those in organizations who actually provide services to individuals and yet, who have little involvement in the preparation of formal performance reports. This tension may also underlie some of the frustration and cynicism expressed about the way government and non-profit organizations operate today.

Notes

1. Seigfried (1996) also speculates about the influence on Dewey of women reformers such as those found at Hull House.
2. See Shearer (2002) for a critical assessment of the conflicted relationship between the obligations implied by accountability and economic-based accounting practices.
3. Also see Carnegie and Wolnizer (1996) and Burritt and Welch (1997) regarding the development of financial and nonfinancial measures to assess managerial accountability.
4. There are a number of difficulties inherent in interpreting these financial records and reports. Although the archives do not contain financial statements for the first 20 years of operation, these statements must have existed in some form after 1895 when Hull House incorporated. When the statements do exist, we do not know who had access to these reports except that Hull House began submitting a formal report to the Chicago Association of Commerce who began endorsing charities and non-profit organizations.
5. Historians of the settlement movement have often commented upon the decisions of Hull House to involve itself in labor issues. Carson (1990, p. 81) maintains that the Hull House alliance with unions was surprising as it "depended on the goodwill and financial support of a wealthy minority whose biases and interests were threatened by labor organizers". Also see Davis (1967) and a letter from a former Hull House supporter who discontinued his support because of Hull House involvement with labor (Davis and McCree, 1969, pp. 108-109). However, Sklar (1990) maintains that the social and political independence of Jane Addams

and Hull House may be seen as rooted in Addams's financial independence owing to the financial support of two women, Mary Rozet Smith and Louise deKoven Bowen.

6. However, as Florence Kelley humorously commented: "[the house received] hordes of children, whose coming and goings it was far from easy to keep upon the agreeable footing of hosts and guests" (quoted in Sklar, 1995, p. 189).
7. Also see Kenney (1969) re: the consultation between Addams and the working women involved in establishing the cooperative housing project.
8. Indeed, she criticized George Pullman for his failure to consult his workers in developing his model town and for then considering the workers ungrateful when they later engaged in a strike against his company (Addams, 1893b).

Downloaded by ADDIS ABABA UNIVERSITY At 05:07 11 October 2016 (PT)

References

Addams, J. (1893a), "The subjective necessity for social settlements", *Philanthropy and Social Progress*, McGrath Publishing Company, College Park, MD, pp. 1-26.

Addams, J. (1893b), "The objective value of a social settlement", *Philanthropy and Social Progress*, McGrath Publishing Company, College Park, MD, pp. 27-56.

Addams, J. (1898), "Ethical survivals in municipal corruption", *International Journal of Ethics*, Vol. 8, pp. 273-91.

Addams, J. (1899a), "A function of the social settlement", reprinted in Lagemann, E.C., (ed.), *Jane Addams on Education*, (1985), Teacher's College Press, New York, NY, pp. 74-97.

Addams, J. (1899b), "On the housing problems in Chicago", *Annals of the American Academy of Politics and Social Science*, July.

Addams, J. (1899c), "Trade unions and public duty", *American Journal of Sociology*, Vol. 4, pp. 448-62.

Addams, J. (1902), *Democracy and Social Ethics*, The Macmillan Company, New York, NY.

Addams, J. (1904), *Newer Ideals of Peace*, The Macmillan Company, New York, NY.

Addams, J. (1909), *The Spirit of Youth and the City Streets*, The Macmillan Company, New York, NY.

Addams, J. (1990), *Twenty Years at Hull-House with Autobiographical Notes*, University of Illinois Press, Urbana, IL.

Ahrens, T. (1996), "Styles of accountability", *Accounting, Organizations and Society*, Vol. 21, pp. 139-73.

Anthony, R.N. and Young, D. (1994), *Management Control in Nonprofit Organizations*, 5th ed., Richard D. Irwin, Burr Ridge, IL.

Benhabib, S. (1987), "The generalized and the concrete other: the Kohlberg-Gilligan controversy and feminist theory", in Benhabib, S. and Cornell, D. (Eds), *Feminism as Critique*, University of Minneapolis Press, Minneapolis, MN.

Berry, A.J. (2005), "Accountability and control in a cat's cradle", *Accounting, Auditing & Accountability Journal*, Vol. 18, pp. 255-97.

Burritt, R.L. and Welch, S. (1997), "Accountability of environmental performance of the Australian Commonwealth public sector", *Accounting, Auditing & Accountability Journal*, Vol. 10, pp. 532-61.

Campbell, J. (1995), *Understanding John Dewey*, Open Court, Chicago, IL.

Carnegie, G.D. and Wolnizer, P.W. (1996), "Enabling accountability in museums", *Accounting, Auditing & Accountability Journal*, Vol. 9, pp. 84-99.

Carson, M. (1990), *Settlement Folk*, University of Chicago Press, Chicago, IL.

Cavaluzzo, K.S. and Ittner, C.D. (2004), "Implementing performance measurement innovations: evidence from government", *Accounting, Organizations and Society*, Vol. 29, pp. 243-67.

Chew, A. and Greer, S. (1997), "Contrasting world views on accounting: accountability and aboriginal culture", *Accounting, Auditing & Accountability Journal*, Vol. 10, pp. 276-98.

Crant, J.M. and Bateman, T.S. (1993), "Assignment of credit and blame for performance outcomes", *Academy of Management Journal*, Vol. 36, pp. 7-27.

Davis, A.F. (1967), *Spearheads for Reform: The Social Settlements and the Progressive Movement 1890-1914*, Oxford University Press, New York, NY.

Davis, A.F. and McCree, M.L. (Eds) (1969), *Eighty Years at Hull House*, Quadrangle Books, Chicago, IL.

Diggins, J.P. (1994), *The Promise of Pragmatism: Modernism and the Crisis of Knowledge and Authority*, University of Chicago Press, Chicago, IL.

Elshtain, J.B. (2002), *Jane Addams and the Dream of American Democracy*, Basic Books, New York, NY.

Gibbins, M. and Newton, J. (1994), "An empirical exploration of complex accountability in public accounting", *Journal of Accounting Research*, Vol. 32 No. 2, pp. 165-86.

Gibson, K. (2000), "Accounting as a tool for aboriginal dispossession: then and now", *Accounting, Auditing & Accountability Journal*, Vol. 13, pp. 289-306.

Goddard, A. and Assad, M.J. (2006), "Accounting and navigating legitimacy in Tanzanian NGOs", *Accounting, Auditing & Accountability Journal*, Vol. 19, pp. 377-404.

Hamilton, A. (1906), "The social settlement and public health", in Pacey, L. (Ed.), *The Development of Settlement Work*, Books for Libraries Press, Freeport, NY, pp. 76-8, 1950.

Herzlinger, R.E. (1996), "Can public trust in nonprofits and governments be restored?", *Harvard Business Review*, Vol. 74 No. 2, pp. 97-107.

Hull House Bulletin (1896), *Hull House Bulletin*, Vol. 1.

Hurt, J. (1990), "Introduction and notes", in Addams, J. (Ed.), *Twenty Years at Hull-House*, University of Illinois Press, Urbana, IL.

Johnson, A.K. (2004), "Social work is standing on the legacy of Jane Addams", *Social Work*, Vol. 49 No. 2, pp. 319-23.

Kenney, M. (1969), "Mary Kenney is invited in", in Davis, A.F. and McCree, M.L. (Eds), *Eighty Years at Hull House*, Quadrangle Books, Chicago, IL, pp. 34-5.

Kerans, K.P. (1994), "The strategic management of accountability in nonprofit organizations: an analytical framework", *Public Administration Review*, Vol. 54 No. 2, pp. 185-92.

Kerber, L.K. (1992), "Separate spheres, female worlds, woman's place: the rhetoric of women's history", in Cott, N.F. (Ed.), *Domestic Ideology and Domestic Work*, K.G. Saur, New York, NY.

Kessler-Harris, A. (1982), *Out to Work: A History of Wage-earning Women in the United States*, Oxford University Press, New York, NY.

Ladd-Taylor, M. (1994), *Mother-work: Women, Child Welfare, and the State:1890-1930*, University of Illinois Press, Urbana, IL.

Lathrop, J.C. (1896), "What settlement work stands for", in Pacey, L. (Ed.), *The Development of Settlement Work*, Books for Libraries Press, Freeport, NY, pp. 41-5, 1950.

Leffers, M.R. (1993), "Pragmatists Jane Addams and John Dewey inform the ethic of care", *Hypatia*, Vol. 8 No. 2, pp. 65-77.

Downloaded by ADDIS ABABA UNIVERSITY At 05:07 11 October 2016 (PT)

Lissak, R.S. (1989), *Pluralism & Progressives: Hull House and the New Immigrants, 1890-1919*, University of Chicago Press, Chicago, IL.

McCathy, K. (1982), *Noblesse Oblige: Charity and Cultural Phlanthropy in Chicago, 1849-1929*, University of Chicago Press, Chicago, IL.

Milligan, D.L. and Witek, J.E. (1992), "Ensuring survival: qualifying and implementing. The mission/financial trade", *Top Health Care Finance*, pp. 7-13.

Neale, A. and Anderson, B. (2000), "Performance reporting for accountability purposes – lessons, issues, future", paper presented at International Public Management Workshop, Wellington, available at: www.inpuma.net/research/papers/wellington/neale.htm

Neu, D. (2000), "Accounting and accountability relations: colonization, genocide and Canada's first nations", *Accounting, Auditing & Accountability Journal*, Vol. 13, pp. 268-88.

O'Loughlin, M. (1990), "What is bureaucratic accountability and how can we measure it?", *Administration & Society*, Vol. 22 No. 2, pp. 275-302.

Osborne, D. and Gaebler, T. (1994), *Reinventing Government: How the Entrepreneurial Spirit is Transforming the Public Sector*, Penguin Group, New York, NY.

Quattrone, P. (2004), "Accounting for God: accounting and accountability practices in the society of Jesus", *Accounting, Organizations and Society*, Vol. 29, pp. 647-83.

Rentschler, R. and Potter, B. (1996), "Accountability versus artistic development: the case for nonprofit museums and performing arts organizations", *Accounting, Auditing & Accountability Journal*, Vol. 9, pp. 100-13.

Residents of Hull House (1895), *Hull House Maps and Papers*, Arno Press & The New York Times, New York, NY, 1970.

Roberts, J. (1991), "The possibilities of accountability", *Accounting Organizations and Society*, Vol. 16 No. 4, pp. 355-68.

Rockefeller, S.C. (1991), *John Dewey: Religious Faith and Democratic Humanism*, Columbia University Press, New York, NY.

Romzek, B.S. and Dubmick, M.J. (1987), "Accountability in the public sector: lessons from the challenger tragedy", *Public Administration Review*, Vol. 47, pp. 227-37.

Schweiker, W. (1993), "Accounting for ourselves: accounting practice and the discourse of ethics", *Accounting, Organizations and Society*, Vol. 18 Nos 2/3, pp. 231-52.

Seigfried, C.H. (1996), *Pragmatism and Feminism: Reweaving the Social Fabric*, University of Chicago Press, Chicago, IL.

Shearer, T. (2002), "Ethics and accountability: from the for-itself to the for-the-other", *Accounting, Organizations and Society*, Vol. 27, pp. 541-73.

Shore, C. and Wright, S. (2004), "Whose accountability? Governmentality and the auditing of universities", *Parallax*, Vol. 10 No. 2, pp. 100-16.

Sicherman, B. (1994), *Alice Hamilton: A Life in Letters*, Harvard University Press, Cambridge, MA.

Sinclair, A. (1995), "The chameleon of accountability: forms and discourses", *Accounting, Organizations and Society*, Vol. 20 Nos 2/3, pp. 219-37.

Sklar, K.K. (1985), "Hull House in the 1890s: a community of women reformers", *Signs*, Vol. 10 No. 4, pp. 658-77.

Sklar, K.K. (1990), "Who funded Hull House?", in McCarthy, K.D. (Ed.), *Lady Bountiful Revised: Women, Philanthropy, and Power*, Rutgers University Press, Brunswick, NJ, pp. 94-115.

Sklar, K.K. (1995), *Florence Kelley & the Nation's Work*, Yale University Press, New Haven, CT.

Downloaded by ADDIS ABABA UNIVERSITY At 05:07 11 October 2016 (PT)

Skocpol, T. (1992), *Protecting Soldiers and Mothers: The Political Origins of Social Policy in the United States*, Harvard University Press, Cambridge, MA.

Spain, D. (2001), "Redemptive places, charitable choice, and welfare reform", *Journal of American Planning Association*, Vol. 67 No. 2, pp. 249-63.

Unerman, J. and O'Dwyer, B. (2006), "On James Bond and the importance of NGO accountability", *Accounting, Auditing & Accountability Journal*, Vol. 19, pp. 305-18.

Westbrook, R.B. (1992), *John Dewey and American Democracy*, Cornell University Press, Ithaca, NY.

Wilson, E.P. (1993), "The fiction of corporate scapegoating", *Journal of Business Ethics*, Vol. 12, pp. 779-84.

Further reading

Reid, W.K. (1992), "Changing notions of public accountability", *Public Administration*, Vol. 70, pp. 81-7.

West, C. (1989), *The American Evasion of Philosophy: A Genealogy of Pragmatism*, University of Wisconsin Press, Madison, WI.

Woods, R.A. and Kennedy, A.J. (Eds) (1911), *Handbook of Settlement*, Charities Publications, New York, NY.

Corresponding author

Joni J. Young can be contacted at: young@mgt.unm.edu

To purchase reprints of this article please e-mail: **reprints@emeraldinsight.com**
Or visit our web site for further details: **www.emeraldinsight.com/reprints**

Downloaded by ADDIS ABABA UNIVERSITY At 05:07 11 October 2016 (PT)

This article has been cited by:

1. Nikos Kartalis Technological Education Institution of Western Macedonia, Kozani, Greece Mathew Tsamenyi Department of Accounting and Finance, China Europe International Business School, Shanghai, China Kelum Jayasinghe Essex Business School, University of Essex, Essex, UK . 2016. Accounting in new public management (NPM) and shifting organizational boundaries. *Accounting, Auditing & Accountability Journal* **29**:2, 248-277. [Abstract] [Full Text] [PDF]
2. Cheryl Lehman Department of Accounting, Taxation and Legal Studies in Business, Hofstra University, Hempstead, New York USA Marcia Annisette Schulich School of Business, York University, Toronto, Canada Gloria Agyemang School of Management Royal Holloway, University of London, Egham, UK . 2016. Immigration and neoliberalism: three cases and counter accounts. *Accounting, Auditing & Accountability Journal* **29**:1, 43-79. [Abstract] [Full Text] [PDF]
3. Shana Penn Invited Essay on Gender and Social Justice: "Gender, Knowledge and Accountability" 183-196. [Abstract] [Full Text] [PDF] [PDF]
4. Sheila Killian. 2015. "For lack of accountability": The logic of the price in Ireland's Magdalen Laundries. *Accounting, Organizations and Society* **43**, 17-32. [CrossRef]
5. Noor Muafiza Hj. Masdar. 2015. The Practices of Upward Accountability in the Malaysian NGO. *Procedia Economics and Finance* **31**, 152-160. [CrossRef]
6. Sally Shaw, Robyn Zink, Pip Lynch. 2014. Keeping People 'In the Tent': Governance in the New Zealand Outdoor Activity Sector. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations* **25**:6, 1539-1558. [CrossRef]
7. Lee D. Parker. 2014. Corporate social accountability through action: Contemporary insights from British industrial pioneers. *Accounting, Organizations and Society* **39**:8, 632-659. [CrossRef]
8. Gloria Agyemang, Cheryl R. Lehman. 2013. Adding critical accounting voices to migration studies. *Critical Perspectives on Accounting* **24**:4-5, 261-272. [CrossRef]
9. Jane Gibbon. 2012. Understandings of accountability: an autoethnographic account using metaphor. *Critical Perspectives on Accounting* **23**:3, 201-212. [CrossRef]
10. Garry D. CarnegieCheryl LehmanDepartment of Accounting, Taxation and Legal Studies in Business, Hofstra University, Hempstead, New York, USA. 2012. We've come a long way! Maybe! Re-imagining gender and accounting. *Accounting, Auditing & Accountability Journal* **25**:2, 256-294. [Abstract] [Full Text] [PDF]
11. Malcolm Anderson. 2011. Accounting History publications 2008/09. *Accounting History Review* **21**:2, 227-235. [CrossRef]
12. Jane Gibbon Commentary on Chapter 7 199-202. [Abstract] [Full Text] [PDF] [PDF]
13. Raili PollanenManagement Accounting and Control Research in Public Organizations 381-414. [CrossRef]
14. Kwei-Jay Lin, Joe Zou, Yan WangAccountability Computing for E-society 34-41. [CrossRef]
15. Joni J. Young, Leslie S. Oakes. 2009. Reflections on the practice of research. *Accounting Forum* **33**:4, 280-284. [CrossRef]

Downloaded by ADDIS ABABA UNIVERSITY At 05:07 11 October 2016 (PT)