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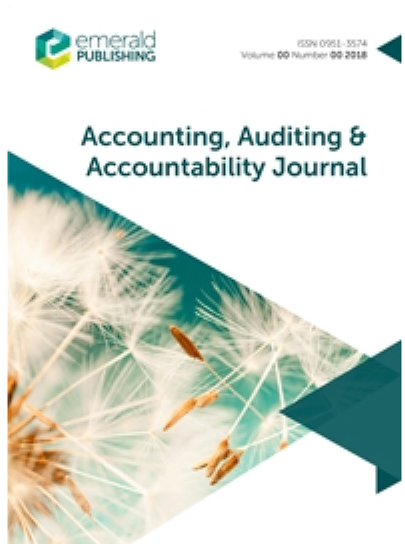

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Purpose: This contribution explores the implications of shifting from a government- (accountor-) centred view of public accountability to a perspective that reconsiders more explicitly the plurality of accountees and their "abilities" to hold the government accountable ("accountee-abilities").

Design/methodology/approach: The contribution draws on public administration literature on accountability, integrating it with dialogic accounting perspectives, to expand the potential of the accountability concept in accommodating more explicitly the consideration of accountee-abilities.

Findings: In a global context of democratic backsliding, rising autocratisation, increasing erosion of public services and human rights, there is growing interest in how citizens and other actors hold public sector entities accountable, often empowered by technological advancements. This requires expanding the traditional monological view of public accountability, which emphasises the public sector as the accountor, to adopt a broader perspective that, drawing on dialogical accounting perspectives, considers the plurality of accountees and their abilities to hold the public sector accountable. This expansion has the potential to promote stronger representation and inclusion of diverse identities, interests, and values, while enhancing the public sector's responsiveness to a plurality of needs and expectations. However, it also presents practical challenges and requires scholarly engagement in empirically exploring and understanding the (i) plurality and identities of accountees, (ii) their capacities, and the conditions that shape them, i.e., (a) the relationships and power dynamics between accountors and accountees, (b) the interactions and power imbalances among accountees themselves, and (c) the role of information in these relationships and dynamics.

Originality: Public accountability frameworks and emancipatory and dialogic accounting scholarship have often developed separately but can benefit from reciprocal engagement. This work contributes to bridging the conceptual and practical divide between traditional, institutionalised, and government- and accountor-centric- public accountability and citizen-driven, dialogic forms of accounting and counter-accounts.

Social and practical implications: Enhancing accountee-abilities will require identifying concrete solutions to acknowledge the plural identities and capacities of accountees, and to take into consideration the barriers and enablers of accountee-abilities stemming from the concrete interactions between accountors and accountees, those among accountees, and the features of information exchanged in those relationships.

Keywords: public accountability, accountee, accountor, public sector, public services, citizens.

Introduction

In this conceptual contribution I argue that existing frameworks of public accountability need to be reconsidered in light of democratic backsliding (Bauer and Becker, 2020; Koliba, 2025) and the growing interest in the role of citizens in directly holding governments accountable—often enabled by the use of digital technologies (Barbera et al., 2025; Agostino et al., 2022). In particular, I propose expanding the concept of public accountability toward a stronger consideration of accountee-abilities, that is, the capacities of citizens (or, more generally, accountees) to hold governments and public organisations (accountors) accountable. This expansion builds on integrating two streams of literature that have mostly developed in parallel: dialogic accounting and public accountability. I argue that bridging these perspectives allows for a richer understanding of accountability in democratic contexts. Researching and practising accountee-abilities requires identifying and strengthening our understanding of (i) who the accountees are; (ii) their capacities, and (ii) the conditions that shape them, including (a) the relationship between accountors and accountees, (b) the relationships among accountees themselves, and (c) the role and characteristics of (mis- and dis-) information that mediates these relationships.

While dialogic accounting and public sector accountability have rarely intersected, their integration holds promise. Under the broad theme of "democratizing accounting," dialogic accounting scholars have advocated multivocality and counter-accounts, challenging monologic and organisation-centric views of accounting in favour of more pluralistic, participatory, and empowering approaches (Brown, 2009, 2017; Brown & Tregidga, 2017; George et al., 2023; Manetti et al., 2021). This literature highlights the importance of taking seriously the interface between accounting and democracy, recognising the diversity of voices and exploring how accounting can reflect, represent, and elevate them (Brown, 2009; Gallhofer et al., 2015).

Dialogic approaches, which have particularly advanced the scholarship on social and environmental corporate reporting, often focus on contestation and possibilities beyond institutional structures, and may benefit from more explicitly taking into consideration the highly institutionalised and regulated nature of public accountability systems. Public sector settings are characterised by legal, bureaucratic, and procedural frameworks that are likely to shape how citizens mobilise to resist or challenge them, as well as their outcomes in doing so. Moreover, while this literature has called for increased attention to the power asymmetries between accountors and accountees, it still has the potential to explore further the relational and power dynamics among accountees themselves, taking into consideration their differing interests, capacities, and access to information.

Conversely, public administration accountability literature has predominantly focused on institutionalised systems of democratic accountability, established through laws, constitutions, and formal rules (Bovens, 2010; Schillemans, 2011). These government-centric frameworks typically adopt the perspective of the accountor, concentrating on when, how, and about what governments should provide accounts.

Interestingly, scholars in both fields have recently called for greater attention to the "demand" side of accountability, as opposed to the traditional focus on the "supply" side of accounts (Perez-Duran, 2023; Alawattage & Azure, 2021; Perkiss, 2024).

In this paper, I argue that public accountability frameworks and emancipatory and dialogic accounting scholarship can benefit from engaging more directly with each other. Specifically, this work contributes to bridging the conceptual and practical divide between traditional, institutionalised, and government- and accountor-centric- accountability systems and more emergent, citizen-driven, and dialogic forms of accounting and counter-accounting. The public sector provides a particularly fertile ground for such exploration, given its reliance on formalised accountability systems, its central role in democratic governance, and the current rise in "autocratisation" (Nord et al., 2025) and democratic backsliding.

Ultimately, this paper seeks to extend public sector accountability scholarship by placing greater emphasis on the identities, expectations, initiatives, and capacities of accountees and considering the context in which they emerge and operate, and that may constrain or enable them. To do so, it discusses current contextual shifts that point to the need to reconsider the role of citizens in accountability processes (second section). The third section explains the approach taken to provide a conceptual contribution. The fourth section offers an overview of dialogic accounting literature. The fifth section critically assesses public accountability literature. The sixth section discusses the possibility of expanding the traditional public accountability frameworks to better reflect the identities and capacities of accountees, identifying their potential and the conditions that shape them. These latter are further analysed in the seventh section, pointing to possible practical challenges and future research avenues. Conclusions are drawn in the eighth section.

The context. Erosion of services and rights, democratic backsliding and the crisis of representative democracies

Rising inequalities, environmental unsustainability and the erosion of rights and public services

The aftermath of WWII is often regarded as a key moment for advancing social equality, projecting the image of the beginning of a new era marked by growing prosperity and more equitable wealth distribution. However, the late 20th century and the early 21st century have witnessed a return to a widening of social inequalities (Mullan, 2017; Amis *et al*, 2021; Fukuyama, 2022: 15-17). Wealth distribution has become more concentrated, with a growing number of people, including those in the Global North, falling into poverty or facing discrimination (UNDP and OPHDI, 2023).

In a parallel, troubling development, the recognition of human rights and civil liberties, after having risen for centuries, and especially after the two World Wars, has been found to face a serious reversal in the last few decades, having fallen not only in non-democratic regimes, and in the Global South, but also in the Global North, including the US and several European countries (for example, Freedom House, 2024; Liberties, 2024; Bureau of Democracy, Human Rights and Labour, 2023). Along these lines, in several countries, the rights of women, LGBTQIA+ communities, and various minority religious and ethnic groups, among others, have been found to be on the retreat and increasingly under threat. Vulnerable groups also continue to face discrimination in their access to and experience of public services (Pandey *et al.,* 2023; Licsandru et al., 2024). Also, the serious risks of inactivity or insufficient action of governments to face climate change and environmental unsustainability have been highlighted, pointing to the importance of considering the environment, nature and future generations as important stakeholders of today's public policies (for example, Bebbington *et al*, 2020).

Under pressure to balance budgets, embrace austerity, retrench, privatise and contract out services (Bracci *et al*, 2015), governments in several countries are also struggling to keep pace with the increasing demands accompanying rising inequalities, poverty, and demographic and environmental changes. For example, the post-pandemic context has exacerbated the length of waiting lists in the healthcare system in several countries (OECD, 2020; Kirk-Wade *et al*, 2024), undermining its universal ethos and widening inequality in access to health. Similarly, local governments in various countries have been under pressure to rationalize and cut services, ending up with prioritization of users (for a global summary, Ortiz and Cummins, 2022; for the UK, for example, see Haves, 2024 and the relevant references to uneven access to services it provides), which often strike most significantly vulnerable, marginalized, minority citizens, or others who do not have the status of citizens, such as legal and illegal immigrants, refugees and asylum seekers.

The above developments suggest that current democratic systems, and their accountability mechanisms, have often proven insufficient to ensure governments' *responsiveness* to their communities' expectations. This is further compounded by the global scale of wicked issues and challenges facing society and the economy, which would require transnational, collective action, highlighting power imbalances between the Global North and South, as well as multinational corporations and national states. The challenges described above appear to be potentially interlinked with the weakening of representative institutions, the rise of autocratic tendencies, and the failure to uphold democratic standards, which are described in the next sub-section.

The crisis of representative democracy, democratic backsliding and autocratisation

Representative democracy has been predicated on the principle that in modern states, people will elect their representatives to pass laws and govern on their behalf, and elected representatives will be, in turn, accountable to the electorate (Urbinati, 2006). While representative democracies have faced various criticisms, a key concern is their reliance (though with differences across countries) on majority rule, which may limit the political inclusion of minority perspectives (Hirst, 1990; Nasstrom, 2006). They thus appear to be plagued today by reduced popular trust and commitment to democratic institutions, tendencies toward autocratisation through majoritarianism and appeals to the "will of the people", resulting in the erosion of democratic norms (democratic backsliding) (for example, Koliba, 2025). These issues are particularly salient in increasingly heterogeneous societies, where citizens express plural identities, values and expectations (Bracci et al, 2021; Aleksovska et al, 2019, 2022; Busuioc and Lodge, 2016), and public opinion becomes more fragmented and polarised.

The critique of representative democratic forms has, at times, translated into attempts at more participatory, direct forms of democracy, yet with lights and shadows, as discussed below in this work (Barbera et al., 2023; Licsandru et al, 2024). In other instances, such criticisms have resulted in challenges to "consensus-at-the-centre" models, which seek to aggregate opinion around a common ground. These models have been described as potentially silencing dissenting or minority perspectives, as well as depoliticising important issues and contributing to democratic deficits (Mouffe, 2009, 2013; see also Brown, 2009). Given that societies are characterised by plural and contested values, achieving consensus on "shared values" through representative democratic processes is often complex, difficult, or not always desirable (Brown, 2017).

Reflecting broader calls for "counter-democratic" mechanisms, enabling citizens to exert control over political processes conducted in their name (Rosanvallon, 2008), and for re-politicising the political field (Mouffe, 2013), the past decade has witnessed the emergence of new protest movements, such as Occupy, Indignados, and BlackLivesMatter, bringing attention to marginalised voices in the public sphere. At the same time, this has been accompanied by the rise of populist and autocratic tendencies, associated with democratic backsliding. Populist movements (for example, Urbinati, 2019; Bauer and Becker, 2020) often invoke the concept of the "will of the people" to supplant consensual or rational approaches with adversarial discourse, weaponising anti-elite and anti-establishment rhetoric to gain consensus among discontented electorates. This approach frequently appeals instrumentally to emotions, partisan interests, values, or identities (see also Fukuyama, 2018, on identity politics). As a result, political adversaries are framed as enemies, with social media platforms further intensifying polarisation and emotional rhetoric, potentially undermining dialogic communication and acting as echo-chambers.

Populism has been linked to democratic backsliding (Bauer and Becker, 2020), whereby "*the public leadership "zeitgeist" of our times is the authoritarian populist figure in established and nascent democracies, […] These leaders tend to be "transgressive" of political norms, expressing anti-elitist sentiment, skilled in the uses of social media, and comfortable blurring the lines between fact and fiction […]. Such leaders […] are, very likely, eroding democratic accountability standards*" (Koliba, 2025: 23). Not surprisingly, the last few decades have also witnessed a rise in the "autocratisation" in various countries, i.e., the increasing concentration of powers in the hands of single powerholders (Nord et al., 2025). In particular, Nord et al (2025) show the decline in democratic levels globally and the rise in autocratic features in many countries, especially those larger, more populous, and more economically powerful, in the last 25 years. They also find autocratisation to be closely associated with polarisation and the spread of disinformation.

As democratic backsliding and autocratisation accelerate, so does the marginalisation of vulnerable groups, the deterioration of public services, and the neglect of long-term environmental sustainability. In response to these failures, there is scope for citizens, communities, and other actors to rethink their roles as *accountees*, actively holding government accountable and responsive.

The rise of accountees

The current context, among other things, brings into question the potential role of accountees - those to whom governments are accountable, whether citizens, organisations of citizens, or even other governments - in actively holding governments accountable both for their actions, but also for their inactions and inadequate responses. There is a long tradition of citizens' initiatives to protest against, and try to counteract, government actions and inactions. Their role and visibility in our societies appear to have been strengthened by technological developments (Agostino *et al*, 2022), while the current context provides fertile ground for their potential expansion in scope and exploration.

Focusing on recent examples, in a landmark case, the European Court of Human Rights has ruled that insufficient government environmental policies violate fundamental human rights. "*The KlimaSeniorinnen, a group of 2,400 older Swiss women, told the court that several of their rights were being violated. Because older women are more likely to die in heatwaves – which have become hotter and more common because of fossil fuels – they argued that Switzerland should do its share to stop the planet heating by the Paris agreement target of 1.5C (2.7F) above preindustrial levels. The court ruled that Swiss authorities had not acted in time to come up with a good enough strategy to cut emissions.*" (Niranjan, 2024).

In North America, the Sousveillance movement (Mann et al, 2003; Mann, 2004) has sought to counter state surveillance and monitoring "from above" by employing sousveillance, or "watching from below." This involves using multimedia content, such as citizen-captured photos and videos shared on social media, to exert bottom-up control over authorities. In India, citizens organise protests against the inaction of the State in stopping violence towards women through movements such as "Reclaim the Night". Canada, Australia, Germany and the Netherlands have recently brought the Taliban regime to the International Court of Justice over gender discrimination.

The increasing availability of open and big data, along with the relative ease of sharing it via digital technologies, has given rise to "civic monitoring" initiatives, which aim to measure and monitor public sector performance, raise public awareness, and provide alternative, independent accounts of government actions (for example, see https://www.monithon.eu/civicmonitoring/[1]). The spread of social media has also fuelled the rise of influencer-activists, with the Black Lives Matter movement having become a key example of how such activism can shape public perceptions of policy and service delivery, as well as influence government decisions.

At the time of writing, initiatives are emerging in the US to hold the government accountable on issues such as executive overreach, the cancellation of grants on issues of Diversity, Equality and Inclusion, or the disappearance of immigrants, among others (for example, the "50501 initiative", or https://public.tableau.com/app/profile/danielleharlow/viz/UnitedStatesDisappearedTracker/ [3]).

As citizens, reacting to the current critical state of public services, the environment, and democracy, take direct initiative to have their voices heard, it becomes important to reconsider extant dialogic accounting literature, and forms and frameworks of public accountability and explore how they can better reflect, and accommodate, a renewed interest in accountees and their abilities to hold government accountable. This also becomes particularly relevant in autocratic regimes, where traditional accountability systems are often controlled by those who hold power.

Extending the concept of public accountability towards accountee-ability: integrating dialogic accounting and public accountability scholarship

The changing context described above presents new challenges to existing public accountability systems and frameworks, suggesting the opportunity for an exploration of ways to expand them to better consider the needs of accountees and the conditions under which they can effectively hold governments accountable.

This paper undertakes this endeavour, seeking to develop a conceptual contribution that integrates public accountability literature and dialogic/democratizing accounting literature. As highlighted by Gilson and Goldberg (2015: 128) conceptual contributions will seek to broaden the scope of our thinking, bridge existing theories, link work across disciplines, and provide multi-level insights. Conceptual papers will usually start from a concise assessment of existing literature to identify emerging issues, suggest new concepts or relationships to explore, enhancing our understanding of phenomena, broadening our perspectives, and highlighting potential new research avenues and critical issues. This involves not only developing totally new theories, but also modifications or extensions of current theories, provided they "alter scholars' extant views", as highlighted by Whetten (1989: 494). Among the four typologies of conceptual papers illustrated by Jaakkola (2020) (theory synthesis, theory adaptation, typology and model), this paper embraces a theory-adaptation approach. This means it builds on existing knowledge and integrates various streams of literature to

[1] Last access 6 September 2024.

[3] Last access 27 April 2024.

offer a different perspective on established concepts, identifying potential critical issues and less explored nuances.

Along these lines, this paper proposes an expansion of the concept of public accountability towards the idea of accountee-abilities to provide an enhanced understanding of a phenomenon of increasing importance in the present changing context: citizens actively initiating efforts to hold government accountable. This appears to be particularly relevant in the current context of democratic backsliding, where traditional accountability mechanisms may be insufficient. Starting from a critique and assessment of public accountability and dialogic accounting literatures, presented below, it points to the benefits of bridging them and highlights the relevant dimensions (accountees' identities and capacities) and conditions (accountor-accountee interactions, accountees' forum and relationships and information role in them) of accountee-ability, related critical issues and challenges, and future research avenues.

Dialogic and emancipatory accounting literature: synthesis, critique and potential connection with public accountability

The context of democratic backsliding and erosion of democratic accountability described above calls for stronger attention to the interface between accounting, accountability and democracy. Within accounting literature, this has been particularly the focus of dialogic accounting scholars, who have called for serious consideration to be given to the representation of plural voices, through participatory and empowering approaches, as well as counter-accounts (Brown, 2009, 2017; Brown and Dillard, 2015; Brown & Tregidga, 2017; George et al., 2023; Manetti et al., 2021). Along these lines, under labels such as *democratizing*, *emancipatory*, *enabling*, and *dialogic accounting*, a growing body of literature has emphasized the contested nature of accounting information, the necessity for it to reflect societal pluralism, respond to a broader range of constituencies, and contribute to the development of more democratic, socially responsible, and environmentally sustainable societies.

Some scholars have particularly highlighted the importance of viewing accounting as a social practice, to be evaluated in terms of its implications for social well-being, and recognized for its emancipatory and enabling potential (e.g., Gallhofer and Haslam, 2003, 2019; Gallhofer et al., 2015; Broadbent et al., 1997; Alawattage and Wickramasinghe, 2009). Other authors have pointed to the importance of accounting engagement with societal pluralism, calling for an enhanced dialogue that gives voice to citizens and stakeholders, and facilitates the emergence of counter-accounts and divergent viewpoints (Brown, 2009; Dillard & Vinnari, 2019; Brown and Dillard, 2015). This literature has explored alternative possibilities of dialogic accounting, drawing on the work of Freire to suggest pedagogical forms of engagement, Habermas to envision a deliberative public sphere in which rational consensus could be achieved, and Laclau and Mouffe to propose agonistic models (for syntheses, see for example Bebbington et al., 2007; Brown, 2009; for a review, see Manetti et al., 2021). In particular, the latter body of work has adopted agonistic political theory (Mouffe, 2009, 2013) to critique participatory stakeholder exercises and consensus-based approaches to deliberation and decision-making, seen as reinforcing existing power structures and silencing marginalised voices (Brown, 2009, 2017; Brown & Dillard, 2015). In response, scholars have advocated for counter-accounts as tools for amplifying dissenting voices, encouraging democratic contestation, and enabling progressive transformation (Brown and Dillard, 2015; Brown & Tregidga, 2017; Gallhofer et al., 2015; Laine & Vinnari, 2017).

Both counter-accounts and dialogical approaches have played a role in exposing socially and environmentally irresponsible practices, democratic deficits, and issues arising from public sector reforms (Brown and Dillard, 2015; Brown & Tregidga, 2017). However, critiques have emerged pointing out that these initiatives have not always resulted in significant or lasting change, having emphasised more the processes of generating accounts and counter-accounts, rather than their long-term impact or transformative outcomes (Tweedie, 2023). It has also been observed that counter-accounts in some cases lack critical mass or remain confined to echo chambers, or may present the same shortcomings of official accounts (for syntheses, Brown & Tregidga, 2017, p.18; Tanima et al., 2024). Additionally, some dialogic accounting literature has been criticized for its organization-centric focus (George et al., 2023; Tregidga and Milne, 2022).

In response to such critiques, more recent scholarship has sought field engagement, aiming to translate theory into practice. These efforts have led to the development of an agonistic-based critical dialogic accounting framework (Tanima et al., 2024; George et al., 2023), which articulates both contextualising premises and processual principles. The framework is grounded in key assumptions: the presence of multiple and conflicting ideological positions; enduring power asymmetries; the inherently political nature of decisions; and the social construction and plural nature of self and group identities, which remain open to change. It also assumes the potential for participatory spaces where transformative engagement can be realized through democratic contestation and counter-hegemonic struggles. The process principles of this framework include: the necessity of democratic participatory and communicative processes involving all interested constituencies; the construction of political spaces for voicing alternative and counter-hegemonic perspectives; recognition of the limitations of reductionism, especially monetary and anthropocentric; acknowledgment that ideas, values, and practices are socially constructed and thus open to contestation; and the imperative for information to be understandable, accessible, and communicated through diverse forms of political expression.

This literature provides a relevant reference for looking at public accountability as it emphasises the need to move beyond an organisation- or government-centric orientation to consider pluralism in society and the existence of power imbalances, and argues for greater attention not only to the plurality of accounts, but also to the plurality of alternative accounts, and of accountees themselves, shifting the focus towards the "demand side" of accountability (e.g., Alawattage and Azure, 2021; Perkiss 2024).

The public sector represents a highly institutionalised field where accountability mechanisms are deeply influenced by formal rules, legal frameworks, procedural fairness, and regulatory norms (for example, Bovens, 2010; Alawattage and Azure, 2021). These structural characteristics have the potential to significantly shape the extent to which dialogic and counter-accounting approaches can be effectively implemented. It is also worth highlighting that current autocratic and populist tendencies are showing a potential negative side of the "re-politicisation" of the public sphere, with the weaponisation of political, emotional and adversarial discourse, and anti-establishment rhetoric, as well as of "identity politics" (Fukuyama, 2018). There is a need to contextualise dialogic mechanisms within this evolving political climate. In this regard, the lens of public accountability provides a valuable framework for analysing citizen-led dialogic initiatives across a range of political regimes. It also allows for a grounded exploration of how democratic engagement through dialogic and counter-accounting practices can be fostered in institutionalised, and also increasingly complex, contested, autocratic and polarised contexts.

Accountability: a public administration perspective

Traditional definitions of public accountability and a critique informed by dialogical perspectives

There is a broad consensus on the lack of a universally accepted definition of public accountability. Public accountability is seen as an elusive, multi-faceted, chameleon - like concept (Sinclair, 1995; Bovens, 2010: Schillemans, 2011). As Schillemans (2011: 389) highlights, echoing Bovens (2010: 946), "*[a]ccountability is a concept that is widely used in public administration research but has failed to reach an unequivocal definition. […] anyone studying accountability will soon discover that it can mean many different things to many different people*."

However, in public administration studies, a particularly influential definition of public accountability is Bovens's (2006; 2007), who suggested it can be seen both as a *virtue,* a normative principle and as a *mechanism*, a bundle of relations and institutional arrangements through which public sector entities are held accountable. Under this latter perspective, public accountability is defined as a "[…] *a relationship between an actor and a forum, in which the actor has an obligation to explain and to justify his or her conduct, the forum can pose questions and pass judgement, and the actor may face consequences*" (Bovens, 2007: 450).

Taking the "mechanism" perspective, which has inspired a significant body of research, three main phases have been generally identified as constituting an accountability process (Bovens 2006; Mulgan 2003). In the *information phase*, the accountor provides an account. In the *discussion phase*, the accountor will provide additional information, answer questions, and more generally explain and justify their behaviour and choices. In the *consequences phase*, rewards and sanctions can be applied to the accountor.

Comparing this literature (for a detailed literature review, Perez-Duran, 2023) with dialogic accounting scholarship, three main features stand out: the centrality of government as accountor and monological nature of accountability; accountability as a highly institutionalised mechanism; and accountees appearing as indistinct, indirect and passive subjects. These features are discussed in more detail in the following paragraphs.

Monological, accountor-centered accountability. Traditional public accountability literature places the *accountor* (or account-giver, i.e., the government, public sector entity, or service provider) at the centre of the accountability process. The accountor is responsible for explaining its actions, decisions, and performance, initiating accountability processes, and providing information, accounts, and reports. This *monological* perspective aligns with the stance taken by public administration studies and the provisions for public accountability found in constitutions, laws, and regulations, which emphasise the role of governments and public sector entities and focus on their actions and responsibilities. However, it does not equally emphasise the role of accountees (or account-holders) in the accountability process. This represents a guarantee, as it ensures that accountability processes exist, even if accountees do not take any initiative or interest in them. On the other hand, placing most responsibility of accountability processes on the accountor potentially strengthens the latter's power position in shaping them. This at times translates into a departure from "virtuous", substantial interpretation, towards formal compliance, and a merely ceremonial enactment of accountability mechanisms (for example, Agyemang, 2024).

Accountability as an institutionalised mechanism. The predominant focus on accountability as a *mechanism* finds a parallel in the concept of functional accountability as discussed in development- and NGO-focused studies (see for example Alawattage and Azure, 2021), seen as a "disciplinary", hierarchical, rule-bound, control system to hold subjects accountable. In contrast with functional views of accountability, Roberts (1991) brought forward alternative concepts of more socialising forms of accountability, which would shift attention from actions and results to relationships and the creation of common understandings. Along these lines, Kamuf (2007) has suggested developing forms of resistance to extreme forms of calculative accountability (accounter-ability) towards more informal and narrative forms (Joannides, 2012; McKernan and McPhail, 2012). Importantly, for the aims of this paper, Alawattage and Azure (2021) suggest that forms of social, participatory, accountability would be in contrast with functionalist approaches, and would enhance a "social understanding", going beyond the mere procedures and mechanisms and valuing the relational aspects of accountability. This, in turn, recalls the concept of accountability as a *virtue,* suggested by Bovens (2006; 2007) and discussed above.

Citizens as indirect, indistinct, passive, or reactive accountees. According to traditional public accountability perspectives, citizens tend to be seen as *indirect* rather than *direct* accountees regarding the performance of the public sector. This reflects the reality of representative democracies, where accountability is being discharged from executive bodies to representative ones, to which citizens delegate power (this is the case of *vertical accountability*, as described in Schillemans 2011; Vanhommerigh and Karré, 2014; Brummel, 2021). Delegation will also characterise *diagonal* forms of accountability, where indirect accountees identified for their professional competencies and specialised expertise (i.e. auditors, courts of audits and other experts) will subject public performance to scrutiny (Vanhommerigh and Karré, 2014). To these more traditional forms, consumerism and managerialism have added *horizontal* accountability, inspired by market logics, through the involvement of customers and peers, and the use of systems for quality control, risk assessment, codes of conduct, exit and voice (see Schillemans, 2011). Interestingly, developments towards horizontal accountability signal a first step towards a stronger acknowledgement of the direct role of the users of services in holding the public sector accountable, though not as citizens or more general stakeholders, but as "consumers", and thus drawing on a private-sector-like view of public services.

What is downplayed in traditional accountability frameworks is thus a view of citizens, or even other actors, as having the power of being direct accountees in the relationship with governments because they are in the public sphere, and irrespective of their position as users of a specific service or providers of resources. IPSASB's (2023) Conceptual framework for General Purpose Financial Reporting for Public Sector Entities provides a useful illustration of how this translates in the standard-setting arena, whereby "citizens" are seen (p. 12) as being the "primary users" of reports, in their quality of "resource providers" and "service recipients". This eminently neoliberal, neoclassical economic definition leaves very limited room for acknowledging the political role of citizens. Moreover, it reiterates that it is citizens' elected representatives who will be users of reports, pointing to an *indirect* form of discharge of accountability.

In most cases, accountees are also often seen as *indistinct*, generically identified as "citizens", irrespective of their subjectivities, values and needs, and thus abstractly embodying "generic", "average", or "common", or "majority" expectations. This is, for example, one of the basic principles inspiring reporting standards, which will usually be set to respond to the common needs of stakeholders, rather than specific needs among them, seen as a way to ensure neutrality and formal fairness of accountability processes. Yet, the focus on common, average, or majority interests and needs leaves marginalised, minority or intersectional perspectives aside. Scholars have tried to overcome this limit by referring to the accountees consisting of an accountability "forum" (Bovens, 2007), rather than to a "principal", typical of principal-agent settings (Jensen and Meckling, 1976). The concept of forum implies an idea of multiplicity, and diversity, of accountees, on which scholars have built to explore the implications of the plurality of expectations converging on public sector entities

(Willems and Van Dooren, 2011; 2012). A recent body of literature has started to pay stronger attention to the plural expectations of accountees, yet still with an emphasis on how accountors perceive, "feel" and act upon them (Aleksovska *et al*, 2022; Overman *et al*, 2021; Schillemans *et al*, 2021) rather than on the actions and capacities of accountees.

In traditional public accountability systems, accountees are also suggested to be *passive* recipients of accounts. For example, a vast amount of literature has argued and shown that actual interest in formal accounts and reports from public sector entities is not necessarily high (for example, Jones and Pendlebury, 2000; Steccolini, 2004; Giacomini *et al*, 2016; Van Helden, 2016 for a review). At best, accountees will be reactive, for example, being in the position to ask questions or apply sanctions and rewards (approval or disapproval of reports by Parliaments or Council, or citizens' votes, or vote intentions, being among them).

In conclusion, moving towards stronger checks on accountors, and empowerment and recognition of accountees in the accountability framework, will require exploring and acknowledging more explicitly their *distinctiveness, diversity and plurality*, *and proactivity,* and looking more closely at the interactions between accountors and accountees, as well as those among accountees.

Is "accountability" enough to move beyond monological perspectives? The "social" and "participatory" turn and its critique

In response to the critique of citizens as passive and indirect accountees, the last decade has witnessed the rise of *"social"* (e.g. Brinkerhoff and Wetterberg, 2016; Brummel, 2021, Brummel and de Blok, 2024), *"participatory"* (Damgaard and Lewis, 2014), *"citizen-"* (Meijer and Schillemans, 2009), *"stakeholder-"* Meijer (2007, p. 167) or *co-produced* accountability (Nabatchi *et al*, 2017), with government involving and engaging citizens in budgeting, planning or performance measurement processes. These experiences imply public sector entities encouraging the involvement of citizens, and still draw on an "accountor"- centred perspective, whereby the accountor decides who, how, when, where, and on what the accountees are involved (Barbera *et al*, 2023). It has been highlighted that while these experiences have a "participatory" ethos, they are not generally sufficient to ensure representativeness and inclusivity (for example, Barbera *et al*, 2016; Ferdman, 2017; Licsandru et al., 2024), and that accountees do not always have the power to "ask" questions, or the time, resources, competencies to hold accountors accountable (for example, Meijer, 2007). All in all, participatory experiences of accountability still assume either passive or reactive citizens and, at times, are criticised for being used more for managing expectations than for implementing actual accountability (on this, for example, Brown and Dillard, 2015; Alawattage and Azure, 2021). Moving towards a stronger recognition of the abilities of accountees would thus involve exploring how accountees can proactively engage and elicit responses to their concerns, and take direct initiative, instead of being "engaged" by the public sector.

Along these lines, a recent review of 25 years of public accountability literature (Perez-Duran, 2023) highlights the importance of considering both the supply-side and the demand-side of accountability and calls for more studies considering the complexity of accountability fora, including citizens, experts, policy makers and bureaucrats, as well as the need to understand better the impact of accountability on democratic governance, public services and trust. This emphasises the need not only to reconsider the voices of citizens, but also the outcomes of accountability processes. If accountability has often been seen as important "per se", and as a way to ensure trust in government, the emerging literature described above on "felt accountability" (Schillemans *et al*, 2021; Overman *et al*, 2021) and accountability as "answerability" (Aleksovska *et al*, 2019, 2022) points to the importance of understanding better what shapes the *"responsiveness"* of public services and policies in the face of accountability processes (for example, Barbera *et al*, 2016). This parallels the preoccupation, in the accounting literature, that the main focus of accountability practice and studies has often been the "supply-side" (for example, Perkiss, 2024; Alawattage & Azure, 2021), as it reflects mechanisms, rules and requirements which apply to the accountor, i.e., the supplier of information. Interestingly, this literature has the merit to highlight the relevance of taking a demand-led focus, but emphasises the importance of counter-accounts and counter-hegemonic practices, seemingly paying less attention to the plurality of stakeholders, citizens or accountees, and their potential diversity, and power differentials, while, again, the impacts of such experiences appear to be limited or not in line with promises (Perkiss, 2024; Barbera et al., 2025).

It is also worth highlighting that it is important to distinguish participatory initiatives, where governments still control most of the process and "involve" citizens, from citizen-initiated forms of accountability (Barbera et al., 2025), often facilitated by the widespread use of social media (Vanhommerigh and Karré, 2014, Schillemans *et al*, 2013, Agostino *et al*, 2022). In the latter case, citizens are in charge of the process. Along these lines, Vanhommerigh and Karré(2014: 213) have highlighted that *"[…]it is also possible to use a less strict interpretation […]and consider the general public as a whole as the accountability forum. […] Hence, whether or not we define these sorts of interactions as accountability ultimately depends on whether or not democratically elected politicians worry about public opinion – and we have yet to find one that doesn't."*

Table 1 links this section to the next one. Column 1 summarises the features of accountability mechanisms and the inherent limits discussed above. Column 2 illustrates the contents of the next section, highlighting that overcoming the above critiques (i.e., monological, accountor-centric-accountability; citizens being seen as indistinct, indirect, passive and reactive) will require to recognize more explicitly the diversity and plurality of identities, needs and expectations of accountees, and thus moving from processes that are inspired by principles of formal representation and generic participation towards a wider consideration of inclusivity of accountees. This will imply considering their diversity and uniqueness, while combining this with a collective sense of belonging (Shore *et al,* 2011; Licsandru et al., 2024). It will also require acknowledging that citizens can become proactive initiators of accountability processes, producers of information and accounts, and direct accountees in the processes. Accountors will not be indifferent to this, as they will have to explore ways to become more responsive to new inputs and stimuli coming from accountees. The next section will illustrate and discuss the implications of shifting from traditional views of accountability to a model that embraces the proactive roles and abilities of accountees in more detail.

Table 1 – From a critique of traditional accountability toward accountee-abilities

Elements	Traditional accountability	Towards accountee-ability
Roles of Accountors	▪ Initiator ▪ Producer of accounts ▪ Decision maker ▪ Guide in involving citizens in participatory processes	▪ Initiator ▪ Producer of accounts ▪ Decision maker ▪ Open to listen to, discuss, mediate, understand accountees' perspectives ▪ *Responsive* to accountees' demands and expectations

Roles of Accountees	▪ *Indirect* line of accountability ▪ *Indistinct identities (*accountees are vaguely identified; their plural and diverse identities, expectations are assumed to be "represented" through representative or participatory forms) ▪ *Passive* (representative accountability forms) ▪ *Reactive* (participatory accountability forms)	▪ *Direct* line of accountability ▪ *Plural* identities, needs and expectations are recognized, through inclusive forms of accountability, which also value wider conceptions of diversity and representation (beyond demographic, numerical logics) ▪ *Proactive.* Citizens can take initiative to hold governments accountable, demanding information, explanations and justifications or even producing accounts
Principles	▪ *Representation* (mostly through the electoral, institutional system) ▪ *Participation* (generically referring to engagement of potential stakeholders)	▪ *Representation* (also at the level of accountability fora, and going beyond demographic or numeric representation) ▪ *Inclusion* (encompassing valuing diversity and creating a sense of collective belonging and effort) ▪ *Responsiveness* of governments to accountees' requests and expectations

Source: authors' elaboration.

Expanding public accountability to consider accountee-abilities

The reflections developed above highlight that, while public accountability has often been seen especially from the eyes of the accountors, a more nuanced consideration has the potential to paying stronger attention to the plural expectations and identities of accountees. There is thus scope to offer a complementary view, that enriches our current understanding of accountability, moving from a focus on the accountor towards a perspective centred on the identities and abilities of accountees, ie, an accountee-abilities perspective. As a first step, this requires reflecting on who accountees are, as well as on their "abilities" to hold government accountable.

Defining the "accountees"

Traditional accountability frameworks often identify citizens in a generic, indistinct way, as "indirect", passive or reactive, accountees, as illustrated in the previous sections. Moving from traditional accountability to a view of accountee - abilities will require being more explicit about who is in and out of the "accountability forum", and recognising that the forum is plural, reflecting different (intersectional) identities, interests, power positions, needs, and expectations, or that there are a plurality of fora, even potentially in competition. This appears to be an area that holds relevant future research potential, as it will likely contribute to spotting critical issues that remained less evident when accountees were identified in generic ways. The very act of identifying accountees and highlighting features of accountees that are recognizable in contrast with others that go unnoticed and unrecognised will ultimately shape whether they will "count" and will be seen as legitimate and deserving attention, creating potential forms of inclusion and exclusion (for example, Mouffe, 2013: chapter 2; Butler, 2018: 3-4, 35).

For example, within countries, as access to rights and public services is differently allocated depending on citizenship, resident- or visa- status, a first distinction needs to be made between citizens and non-citizens, or resident and non-residents, or different visa-holders. In some countries, women or LGBTQIA+ communities rights face significant challenges, jeopardizing the opportunity for them to be considered legitimate accountees. The cases of the Windrush generation and of EU citizens in the UK after Brexit, the differential access to visas depending on the country of origin and passports held, but also, more generally, the different opportunities of access to health, education, social services for vulnerable categories of citizens, as well as "postcode lotteries", are just examples of how the generic rhetoric about "citizens" and public services requires a more nuanced approach to reflect the actual differential access to rights and services and thus to the ability to hold governments accountable. In the public sector accounting arena, interestingly, IPSASB (2023) acknowledges that also "residents" who are not citizens are potential users of public sector reports, because (under their narrow, predominantly economic, definition of users) they receive services and pay taxes. This suggests that different human beings, present on the same territory, may be considered, by law, or *de facto*, "full-fledged" accountees, and thus belonging to the accountability forum, to different extents and depending on various circumstances. Along similar lines, they may be recognized different "abilities" to hold government accountable, or no abilities at all, potentially causing exclusion. Discussing and studying overtly accountee-abilities helps to expose that generic acknowledgement of "accountability to citizens" will actually hide an uneven recognition of the identity of accountees, and of their abilities.

Yet, doubts are raised about whether only those residing in a country have the power to challenge and hold other governments accountable, and this is only a right to be held by human beings. For example, in 2024, a group of countries (Canada, Australia, Germany and the Netherlands), acting as accountees, took the Afghan government to the International Court of Justice over gender discrimination. As highlighted by Butler (2018: chapter 3), media contribute to creating forms of ethical solicitation and solidarity bonds that go beyond proximity and thus will encourage action also at a distance. This suggests implications for an expanded view of accountees. It must be highlighted that in a globally connected world, decisions made by one government have increasingly relevant implications for citizens of others, yet the latter struggle to have a say in holding them accountable.

From a different perspective, the World Bank and the International Monetary Fund, have emerged as proactive and powerful accountees towards emerging countries accessing their support, highlighting a potential power imbalance between the inter- and trans-national accountees, and the local ones, i.e., the citizens of those countries. Similar considerations apply to the case of EU governance, whereby member States' government financial plans and financial performances, among others, are not just a matter of national sovereignty, but also subject to significant EU scrutiny. This suggests the existence of global, international and trans-national players as potential powerful accountees, with significant abilities to hold governments accountable.

This highlights that in the global, inter- and trans-national scene, governments can be held accountable by other governments, organizations, multi-national companies or citizens.

The generic focus on "citizens" (or residents at best) also emphasises the lack of attention towards future accountees (future generations), or non-human accountees, such as Nature, the Environment or Animals and the need to explore how they can have a voice, as increasingly highlighted for example in sustainability literature (a vivid illustration is provided by the special issue on Covid and the Environment synthesized by Andrew *et al*, 2022) and by proposals to strengthen the political participation of new generations (including by decreasing the voting age).

The lack of voice or critical mass of single accountees has contributed to the emergence of intermediary organizations, such as associations, groups of activists or hacktivists, digital platforms, which have come to play an increasingly important role in representing and giving voice to accountees. Yet, how this can happen, enhancing rather than constraining democratic ethos, deserves more attention (Agostino *et al,* 2022; Barbera *et al,* 2023).

Defining accountee "abilities"

This sub-section explores how accountees' voices and instances can be heard and brought forward in the three phases of accountability traditionally identified in the literature (information, discussion, consequences), introducing for each phase the possible emerging challenges. These are further discussed in more depth with reference to relevant literature in the following sections and summarised in Table 2.

Information. In traditional public accountability systems, during the information phase, the government will provide accounts of its actions, decisions, and performances. Accountees will be the recipients of communication, reports, information. Moving towards a dialogical perspective (Brown, 2009) and stronger consideration of the demand-side (Azure and Alawattage, 2021; Perkiss, 2024) will require to expand this view acknowledging the accountees' power to (i) ask for an account; (ii) to contribute to define the purpose of the account, what the account should be about (what "counts"), or when and where it should be rendered; (iii) to produce an alternative or counter-account, or a plurality of such accounts. Yet, this can also pose challenges: if the right and power to decide what counts come to be distributed, how can multiple voices be represented and included? Who decides on which accounts and formats are legitimate? If the production of information comes to be decentralised, how can its quality be guaranteed? And, finally, will accountees have the time, resources and power to decide what should be accounted for, to put in place processes, or participate in processes devised by governments to deliberate and adjudicate on that?

Discussion. During the discussion phase, even in traditional accountability systems, the accountees can ask for further information, justification, explanations. While the "discussion" phase per se is already framed in a way to potentially offer the accountees scope to raise their voices, empowering them and enhancing their "abilities" requires setting up fair, inclusive, processes to ensure minority, marginalized accountees have a say in the process and there is an acceptable balance of power among all the actors involved (Licsandru et al., 2024).

Consequences. In traditional views of accountability, "consequences" imply that sanctions and rewards are applied to the accountor. In a representative system, the typical form of reward or sanction is represented by the vote. Yet, a more substantial form of empowerment of accountees implies an enhanced opportunity for them to influence managerial and political decisions, shape the service design and provision, ask for service improvements, and even challenge or transform established power relations, ultimately making a difference for society, people, the environment, and future generations. In highlighting this potential "extensive interpretation" of the "consequences" phase, it is worth emphasising that public accountability processes are considered as being important *per se*, not necessarily always needing "explicit" consequences to justify their existence. Yet, a full view of public accountability will require considering its relevance in promoting trust in government and government legitimacy, and its potential to engage citizens, improve decisions making, services, and citizens' satisfaction (for example, OECD, 2024; Koliba 2025; Dryzek *et al*, 2019; Langella *et al*, 2023). Along similar lines, Perez-Duran *et al* (2023) highlight that more needs to be explored on accountability as an "independent variable", to capture its actual impacts. There is thus potential to investigate the role of accountee-ability (even differentially from more traditional accountability) in shaping such wider consequences.

Accountee-abilities in context: challenges and conditions shaping accountees' initiatives

As highlighted in Table 2 and in the previous section, each "phase" and type of accountees' "abilities" presents implications both in terms of practical challenges and future research. These implications (summarised in the last column) refer to three main interrelated issues, which may be predominant in some phases, but also cut across them transversally. First, the decentralised generation and use of information, with its potential for empowerment, but also mis- and disinformation. Second, the *balance and possible shift of power between accountor and accountees*, and the related issue of *responsiveness* of the former to the latter's expectations. Third, accountees' recognition, plurality and diversity, and thus their different interests and relative power positions, and the practical ways in which they come to be represented and included in the accountees' forum and the accountee-ability processes (*inclusion* and *representation*). While the previous section highlighted how these issues emerge in the specific phases of the accountability cycle, the following sub-sections illustrate these challenges in more detail, drawing on dialogic accounting literature, as well as literature on mis- and dis-information, and on citizens' inclusion and participation. This allows for the identification of possible issues which present practical challenges and deserve more scholarly attention.

Quality of information, disinformation and misinformation

In a traditional accountability setting, accounts and the relevant information are produced by the accountors, i.e., governments, public sector entities, service providers. There is an expectation that these sources will be trustworthy and that auditors and other oversight bodies will provide further guarantees about the quality of the information provided.

With the production and collection of information potentially becoming decentralized, and relying on plural sources (Agostino *et al*, 2022), it has been observed that this has the potential to strengthen the relevance, comprehensiveness and understandability of information, for example, because this is more in line with accountees' expectations and interests (Barbera *et al*, 2023; Barbera et al., 2025). Decentralised generation of information, however, poses challenges for reliability as producers of information are more or less trustworthy and competent (Barbera *et al*, 2025). This situation is compounded by the current use of technologies, such as artificial intelligence and social media, to generate, and spread fake news, views of "alternative worlds", mis-information (i.e., false and inaccurate) and dis-information (i.e., deliberately false and misleading), which can significantly erode the reliability of information and the trust of the public (Muhammed and Mathew, 2022; Aimeur *et al*, 2023; Armitage and Vaccari, 2021; Shu *et al*, 2020; Broda and Stromback, 2024; Tweedie, 2023). This is in line with views that accounting and technologies are ambivalent in offering both empowering potential, but also dangers and risks (Gallhofer et al., 2006; 2019)

For example, we witness attacks being brought forward against institutions or politicians, or even public policies (health and climate change being probably among the most evident cases), based on unfounded claims and unproven or even fabricated evidence, but spreading quickly thanks to social media, and "echo chambers" effects (for example, Levy and Razin, 2019). Yet, in other cases, disruption is an intended effect, and contributes to rebalance power relationships, raise issues which would be otherwise left unchallenged, or fight less democratic regimes.

The above considerations point to the need to explore both the empowering role of plural and decentralized sources of information, and the possible dangers of accountees' reliance on mis- and dis- information, including when amplified by media and their emotional appeal, and thus of an instrumental use of accountee-abilities to potentially even disrupt democratic institutions. This is also profoundly linked to the respective power relationships of accountors and accountees.

The relationship and balance of power between accountor and accountees: between responsiveness and anarchic accountability

The reflection above emphasises that the enhanced ability of accountees in the "consequences" phase lies in their capacity to translate their actions into tangible impacts, which reflect public sector responsiveness. These impacts can manifest for example in decisions made by public managers or political bodies, public policies, services, as well as performance outcomes, and ultimately, citizen satisfaction, trust, and feelings. Realising these impacts faces several challenges in the public realm and would require both proactive and effective accountees, as well as responsive accountors, to bring about change.

On the accountees' side, their influence over accountors has been found to be shaped by the resources and competencies available to them, the discrepancy between the dispersion of their expectations and their ability to build a critical mass, and the type of legitimacy they are able to build around their accountee-ability initiatives. On the accountor's side, the publicness of processes necessitates adherence to principles such as transparency, equity, and procedural fairness, which potentially affects the ability to respond to requests. Moreover, the institutionalisation of relationships with accountees can significantly shape the responsiveness of accountors to public demands. These two complementary perspectives are discussed in detail below.

The relationship and balance of power between accountor and accountees: the accountees' perspective and anarchic accountability. Prior literature underscores the role of resource availability, including competences, time, and financial resources in enabling, facilitating or constraining citizen engagement with the public sector (Meijer, 2007, 2014; Heikkila and Isett 2007; Brummel 2021) as well as citizens' specific involvement in assessing the performance of public entities (Ammons and Madej 2018; Van Meerkerk and Edelenbos 2016). An interesting illustration of the related challenges is provided by the experiences of "armchair auditors", groups of citizens who (try to) scrutinise governmental accounts, though at times facing very significant challenges in performing their duty due to difficulties in access to data and constraints on time and competencies (O'Leary, 2015; People's Audit, 2023).

In contrast with this depiction, and the difficulties accountees appear to face in engaging with "official" and traditional accountability media, recent literature has shown that digital technologies have caused an increasing "blurring" in accountabilities as "[…] *who is accountable for what becomes increasingly vague*" (Agostino *et al*, 2022: 163). This blurring of accountabilities, combined with plural accountees' initiatives, can exacerbate the issues described by Vanhommerigh and Karré (2014: 213), according to whom modern dynamic accountability "[…] *does not follow a rigid timetable like the regular monthly or annually recurring vertical accountability, but is a continuous 24/7 process that may appear dormant at times but can flare up any minute. Dynamic accountability is the most unpredictable type of accountability: not only because its forum is the general public (i.e., the court of public opinion) with* *ever-changing active members, but also because it deals with data that is essentially messy, as it does not follow a fixed format like traditional annual reports."*

All this may result in *"anarchic"* forms of accountability, characterised by the absence of rules, standards, audits and controls on "emerging" accountees' initiatives. The advantage of these initiatives comes in terms of representation of plural voices, flexibility, rapidity of response compared to bureaucratic processes, which need to ensure checks and balances, controls, guarantees, and at times also constrain initiative. However, in the context of misinformation and disinformation, decentralised, ad-hoc, anarchic accountability can slow down administrative processes and disrupt public services, whether intentionally or unintentionally. As such, its potential to obstruct undesirable policies is clear, but its capacity to generate positive changes is less evident, especially in the case of dispersion of efforts and lack of a critical mass. As highlighted by Dryzek *et al* (2019: p. 1144): "[*t]hat there are more opportunities than ever for citizens to express their views may be, counterintuitively, a problem facing democracy—the sheer quantitative overabundance overloads policymakers and citizens, making it difficult to detect the signal amid the noise. This overload has been accompanied by marked decline in civility and argumentative complexity. Uncivil behavior by elites and pathological mass communication reinforce each other."*

These issues have been effectively highlighted also in the counter-accounts literature, which has pointed to the risks of fragmentation and lack of substantial outcomes of counter-accounts, and the need for alliances among different stakeholders to strengthen their impact (for example Brown, 2017; Brown and Tregidga, 2017; George *et al*, 2023). This literature has also pointed to the dangers of manipulation, instrumental exploitation of counter-movements and construction of fake-news and alternative worlds and the need to further understand the effects of counter-accounts, especially since in some cases they appear to be limited, albeit positive (Tweedie, 2023). Notable exceptions to this critique are found in contributions such as George *et al*. (2023) and Newell and Wheeler (2006).

The above suggests that official channels of accountability, especially in the financial accounting and reporting arena, have the potential to attract less interest than emerging, "anarchic" ones. However, critical mass and "institutionalisation" of efforts remain an issue in the latter as emerging accountees need to build trust and collaborations among themselves and with the public sector before bringing about substantial change. At the same time, as Brown and Tregidga (2017) highlighted, institutionalisation may dampen the emancipatory potential of anarchic forms of accountability and counter-accounts.

The relationship and balance of power between accountor and accountees: the accountors' perspective and responsiveness. Understanding the consequences of empowering accountees under an accountee-ability framework requires considering the balance of power between accountees and accountors, as well as their respective sources of legitimacy and responsiveness. Public sector responsiveness faces inherent trade-offs, particularly the need to balance openness with fairness and due process. For example, while citizens may individually, or in organised forms, highlight service failures or potential for service improvements, these complaints do not always lead to immediate decisions by public entities. Equitable treatment and fairness principles may constrain public managers from acting on such voices unless they follow institutionalised channels. In the absence of this, public managers may risk being perceived as favouring certain citizens over others if formal, institutionalised processes are bypassed.

In the presence of multiple, conflicting values and expectations that are not directly comparable and commensurable, public sector organisations have ordinarily developed coping strategies to deal with these conflicts (for examples and illustrations of such strategies, see Thacher and Rein, 2004; De Graaf et al., 2016; De Graaf and Meijer, 2019). While each of the systems adopted to prioritise expectation will have pros and cons, public managers and politicians will generally struggle to prioritise among competing requests, facing cognitive limitations and biases when processing diverse inputs (for a synthesis, see Battaglio et al., 2019), especially if they come in dynamic, anarchic forms, as described above. Moreover, in systems with autocratic features, it is comparatively more difficult to challenge abuses of power under formal "due processes" (even when they are in place) if power-holders have full control over them, the forms they take, and the way discourses are framed within them.

These phenomena demand greater attention from scholars and policymakers as public managers navigate the challenges of limited cognition and resources, potential biases, and the need to ensure fairness while responding to numerous, plural, dynamic public demands. This will be further compounded, as illustrated above, by the diffusion of mis- and dis-information, as well as by the unbalanced distribution of financial resources, power and opportunities to influence public action among accountees (as discussed in the next section).

In sum, these dynamics suggest the need to explore how accountees' abilities and actions become legitimized and institutionalized, as well as to consider a potential continuum of initiatives where a plurality of factors affect the balance of power between accountors and accountees. This balance, in turn, influences the responsiveness of the public sector, and the the concrete forms of accountee-abilities.

Accountability "on demand" and the balance of power within accountees: Inclusive and representative accountee-abillities.

According to Agyemang (2024: 2) "in any [accountability] relationship there are voices that are heard and voices that are silent". This applies both to the accountor – accountee relationship (as discussed in the previous sub-section), and to the accountees' forum. Interestingly, the literature has highlighted both the importance and the risks of recognising accountees' plurality and diversity. Concerning the risks, in heterogeneous and fragmented societies, where individual autonomy, self-expression, and realization are often seen as key values, questions have emerged about whether democracies risk becoming contexts where individuals can express unlimited needs and desires (Fukuyama, 2022: ch. 4). In an era marked by rampant consumerism and individualism, digital technologies have the potential to further reinforce individual beliefs and the perception of uniqueness, creating a sense that personal needs and expectations can be easily satisfied. Artificial intelligence and digital technologies facilitate the production and dissemination of content, amplifying the visibility of "influential" individuals. This visibility fosters the illusion that holding governments accountable is more accessible than it actually is. Consequently, public accountability (and accountee-abilities) might be perceived as an additional "commodity" that individuals can easily consume, produce, or co-produce (on this, Gallhofer et al., 2006, who pointed to the ambivalent empowering role of social media). These dynamics could lead to a model of accountability "on demand," where governments are simultaneously and continuously held accountable on multiple issues at multiple times and junctures, ending up focusing on those raised by more visible and resourceful individuals or groups, potentially at the expense of those with less access and visibility. Without mechanisms for consensus-building or the formation of alliances across diverse interests, this extreme recognition of individual needs could result in antagonistic drift, unmanageable fragmentation of interests, values, positions, and expectations, as well as a dispersion of critical mass (on the latter, Brown and Tregidga, 2017), limiting the actual impact of accountability efforts.

In light of these issues, Tanima et al (2024) identify important aspects to consider in participatory action research into dialogic accounting and accountability, including moving focus from organisation-centric to contested issues; identifying and engaging divergent discourses; engaging marginalised groups; addressing power relations and building alliances for change. While these issues are often seen more from the perspective of the relationship between accountors and accountees, they also touch upon the criticality of the (power) relationship among accountees, and the differential access they have to resources, expertise, time, and money, which needs to be taken into full account when considering the conditions under which accountability and accountee-ability systems can work.

The underlying challenge in all approaches concerns the identification of accountees and the “aggregation” of their preferences. In representative democracies, elected bodies represent citizens' perspectives, and accountability is discharged indirectly through these bodies to their constituents. In direct or participatory democracies, citizens participate directly in decision-making, which requires governments to be directly accountable to them. Enhanced accountee-ability systems expect accountees to determine "what counts", decide how it should be accounted for, and even produce accounts or counter-accounts. However, the diversity of accountees and their varying interests and expectations complicate the question of legitimacy, concerning who should produce accounts, what should be ‘counted’ or accounted for, and how these accounts should translate into action.

This issue links back to the type of democracy and democratic principles used as a reference point in shaping accountability processes. Representation, participation and inclusion of various stakeholders (including individuals, animals, or the environment) in these processes are underpinned by different logics or ideological orientations. *Representation* refers to ensuring that legitimate interests, values, perspectives, or characteristics of stakeholders (such as gender, race/ethnicity, disabilities, or vulnerabilities) are reflected in structures, processes, and decisions, as well as the ways in which discourses are framed, and issues problematized. This can manifest in a range of policies and practices, from randomized selection of participants to various voting systems and the creation of quotas for minority groups to promote diversity, or through "representative bureaucrats" (Riccucci and Van Ryzin, 2016). In contrast, *participation* (Arnstein, 1969; Fung, 2008, 2016) emphasises engagement but does not necessarily prioritise the representation of minorities or vulnerable categories. Scholars have argued (Barbera *et al*, 2016; Ferdman, 2017) that neither representative nor participatory approaches necessarily guarantee *inclusion*, which requires a combination of recognizing diversity and enhancing a sense of belonging (Licsandru et al., 2024; Shore *et al,* 2011).

Whether accountability processes are designed to enhance representation, participation, or inclusion will significantly influence how accountees are empowered. For example, processes focused on representation will emphasise the diversity of the accountability forum, while those centred on inclusion will combine attention to diversity with efforts to foster a sense of belonging.

It is possible to depict an ideal continuum between “individualist” and “egalitarian” forms. Along this continuum, like political systems, different approaches to implementing accountee-ability are likely to emerge and thus deserve further investigation, with the continuum providing a possible initial framework of reference. In it, individualistic forms of accountee-ability will be focused on having one’s voices represented, and thus leverage the concept of representation, but may also end up falling prey to identity politics drift. Conversely, more egalitarian forms of accountee-ability will be potentially focused on ensuring inclusivity of plural voices, with inclusivity encompassing not only representation of diversity, but also attention to belongingness and engagement (Licsandru et al., 2024).

On this, the work Gallhofer et al (2015: 848) provide relevant points of reflection, building on the idea of differentiated universalism, “[…] whereby realising universalism is contingent upon respecting difference" and considering the "complexity of re-constituting the universal vis-à-vis emancipations plural through aligning different interests and engaging in the politics of recognition". Along these lines, differentiated universalism would provide a response to the concurrent needs of recognising equality and difference, seeing accounting as a "differentiated universal", i.e. a generic accounting concept devising a universal category that would contain within it various particular, differentiated *accountings.*

In all these processes, a central role in catalysing interest aggregation, and providing resources, competencies, and legitimation to initiatives is potentially played either by rules, guidelines, structures and systems offered by the public sector, or by "intermediate" organisations, such as nonprofit or activities organisations, as well as social and protest movements. This will again pose challenges in terms of whose identities, voices, interests, positions, and needs are represented, included, and participate in these structures, practices and intermediaries. However, participatory mechanisms and intermediaries themselves may perpetuate the shortcomings of existing democratic institutions, including issues related to representation, inclusivity, and the distribution of power, potentially undermining the democratic process they aim to enhance. Moreover, they increase the costs of sustaining these structures.

These issues are all deserving of more attention and consideration, and flow from the recognition that pluralism is something that characterizes not only society, and the relationship between accountors and accountees, but also the accountees' forum, and the accounts (or accountings) and thus that internal differences, power relationships, consensus-building and dissent emergence will need to be taken into consideration to fully understand and study accountee-abilities in practice.

Table 2 – Shifting emphasis from traditional accountability to accountee-abilities: features, potential and challenges

Phase	Traditional accountability framework	Accountee- abilities	Potential of accountee-abilities	Challenges emerging from accountee-abilities
Information	The accountor provides an account, generally based on law requirements, or other authority.	Power to ask for an account. Power to contribute to define what the account should be about, or how, when and where should be rendered. Power to produce an alternative or counter-account, including a plurality of such accounts.	Empowering accountees and recognizing their plurality. Strengthening the quality of information and its alignment with users' needs. Strengthening the inclusivity and representativeness of account- asking and giving. 'Triangulating' information, offering plural perspectives on performance and allowing space for contestation.	Lack of accounteee's competencies, time, resources. How do mis- and dis-information shape accountee-ability processes and outcomes? How to ensure reliability of decentralized information and accounts? How to ensure inclusive and representative definition of what, where, how, when should be accounted for?

				How does the balance of power between accountor and accountee (and among accountees) shape information?
Discussion	The account is subject to discussion between accountor and accountees. Accountees can provide a feedback and ask for clarifications, justifications.	Power to represent plural perspectives in the discussion. Power to have minority, marginalized views represented and included in the discussion.	Strengthening the inclusivity and representativeness of discussion: enhancing the potential for debate through inclusion of less represented, marginalized and minority perspectives.	Lack of accountees' competencies, time, resource. Accountee initiatives as challenges to stability – potential disruption of processes. What are the conditions for ensuring inclusivity and representativeness of processes? How does the balance of power between accountor and accountee (and among accountees) shape discussion?
Consequences	Sanctions and rewards are applied.	Power to influence managerial and political decisions. Power to shape the service design and provision, to ask for service improvements, To shape outcomes for society, people, the environment.	Improving managerial and political decisions. Improving public services and policies. Improving citizens satisfaction. Strengthening trust and sense of belonging.	Lack of competencies, time, resources. How does the balance of power between accountor and accountee (and among accountees) shape consequences? How to translate accounts into decisions, actions, and improvements in policy and services, ultimately shaping outcomes for the society, individuals, the environment (*responsiveness* of government)?

Source: authors' elaboration.

Conclusions

In the face of the crisis of traditional accountability systems, democratic backsliding and rising autocratisation, citizens and other accountees have the opportunity to take the initiative to hold public sector organizations accountable. This paper has argued that this shift requires moving scholarly attention from the accountability of the accountors to the accountee-abilities, i.e., the abilities of accountees to hold them accountable.

This contribution highlights how a more nuanced consideration of public administration accountability literature and its integration with dialogic accounting literature allows for a broadening of this concept to encompass the plural identities and expectations of accountees constituting the accountability forum and to reconsider their abilities. In each of the three traditional accountability phases, it is possible to more explicitly acknowledge, and amplify, accountees' identities and abilities, and empower them through stronger representation and inclusion, and enhanced responsiveness of governments to public needs and expectations. However, taking an accountee-ability lens points to unexplored, critical issues and challenges deserving future scholarly attention.

As highlighted, some challenges emerge in the identification of who an accountee is. Others stem from the power dynamics between accountors and accountees, depending on the relevant resources, competences, and interests at stake on each "side" of the accountability relationship, as well as on the tradeoffs between ensuring fairness in processes and responding to plural needs. Additional critical issues arise from the plurality of potential accountees, the relationships among them, and the choice of criteria for representing and including their expectations, interests, values and identities in accountee-ability processes. These issues shape the type, features, and quality of information exchanged in the accountability arena. In turn, especially in the current context, where alternative realities, fake news, and misinformation are on the rise, accountee-abilities are both enhanced and threatened by the availability of more or less accurate information.

All these challenges represent areas which need addressing by both public managers and policymakers, as well as accountees, to ensure accountee-abilities deploy their emancipatory potential, and the relevant risks are mitigated. They also represent fruitful future research areas, as accountee-ability is a phenomenon in continuous evolution. In light of its potential and challenges, this work highlights its plural facets, enablers, risks, challenges, and consequences, which may be the subject of future investigations. Future studies may also explore the interrelationships between accountees' identities, values, interests and expectations, their "abilities", and the accountor's complementary abilities. A further potential area of exploration is represented by the role of politicians, political bodies, administrative traditions, the presence of democratic institutions, and civic traditions in shaping accountee-abilities and how accountee-abilities operate and are implemented differently at the local and global level, as well as in autocratic and democratic regimes.

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