

FORMATION OF ACCOUNTABILITY IN
SOCIO-ECONOMIC-POLITICAL RELATIONSHIPS:
PATRONISING IN ACCOUNTABILITY

SOSYO-EKONOMİK, POLİTİK İLİŞKİLERDE
HESAPLAŞABİLİRLİĞİN (HESAP VEREBİLİRLİĞİN + HESAP
SORABİLİRLİĞİN) OLUŞUMU: HESAPLAŞABİLİRLİKTE
PATRONAJCILIK

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ABSTRACT

The aim of this study is to explore the changing nature and forms accountability within the socio-economic-political dependencies and relationships, concerning with the processes of modernisation and democratisation. The study analyses the constitution of informal-hierarchical accountability within the societies in the process of modernisation, stemming from patronising and clientelistic socio-economic and political dependencies and relationships beyond the conventional dichotomy of formal-informal, hierarchical-non-hierarchical, vertical-horizontal and contractual-communal accountability. Deriving from such analyses, the study introduces the new forms of accountability, distinguishing formal accountability from hierarchical accountability and informal accountability from non-hierarchical accountability.

Keywords: Accountability, patronage, clientelism, modernisation, democratisation

ÖZET

Bu çalışmanın amacı, modernleşme ve demokratikleşme süreciyle ilişkili olarak, sosyo-ekonomik-politik bağımlılık ve ilişkilerde hesaplaşabilirliğin değişen doğasını ve şeklini açıklamaktır. Geleneksel formel (biçimsel)-enformel (biçimsel olmayan), hiyerarşik-hiyerarşik olmayan, dikey-yatay, kontrata dayalı-cemaatçi hesaplaşabilirlik ikileminin dışında, bu çalışma patronajcı ve klintelistik bağımlılık ve ilişkilerden kaynaklanan modernleşme sürecindeki toplumlardaki enformel-hiyerarşik hesaplaşabilirliğin oluşumunu analiz etmektedir. Bu analizden hareketle, çalışma formel hesaplaşabilirliği hiyerarşik hesaplaşabilirlikten, enformel hesaplaşabilirliği de hiyerarşik olmayan hesaplaşabilirlikten ayırıştırarak, yeni hesaplaşabilirlik şekilleri ortaya koymaktadır.

Anahtar Sözcükler: Hesaplaşabilirlik (hesap verebilirlik + hesap sorabilirlik), patronaj, klintelism, modernleşme, demokratikleşme.

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INTRODUCTION

The processes of modernisation and democratisation have been articulated with increasing societal differentiation, individualisation, impersonality, universalisation, bureaucratisation, formalisation and rationalisation (Cohen, 1969). Bureaucratisation is, for instance, observed as one of the important features of modern life (Weber, 1968) since contemporary bureaucracies have provided the advantages of rationality and legality over the nepotistic and authoritarian character of earlier patrimonial and feudal systems (see for instance, Hughes, 1998). Accordingly, modern administrations assumed to become 'impersonal, rational, specific, achievement-oriented and universalistic' (Kamerka, 1989) based on legality and loyalty to societal rules. Impersonality within the modern bureaucratic organisations has provided opportunities against arbitrariness, favouritism (see for example, Beetham, 1987), elitism, nepotism and particularism. According to the processes of modernisation, the increasing bureaucratisation, impersonality, individualisation, universalisation, formalisation, classification, standardisation, measurement and calculation has changed the forms, nature and processes of accountability (Boland and Schultze, 1996; Hoskin, 1996; Miller, 1992; Miller and Napier, 1993) in organisations and societies. Moreover, accountability has been observed as a central feature of the democratic system (see for example, Przeworski, et al., 1999; Ranson and Stewart, 1994) concerning especially power relationships between ruler and ruled. Drucker (1991), for example, has noted that "*power without accountability always becomes flabby and tyrannical and usually both.*" Democracy with its elaborate systems of checks and balances may prevent the abuse of power by rulers. The idea of accountability here is rooted in the widely shared beliefs that humans are prone to error (Fontana, 1997); hence, the subjects of political authority should be protected from the "arbitrary decisions and behaviour" of the ruler (Roniger, 1994).

It can be, however, argued that above unproblematic interpretation of modernisation and democratisation; and hence the changing nature, forms and processes of accountability in the discourses of modernisation and democratisation is often misleading. For example, the bureaucratic environment in most of the interpretations of modern bureaucratic organisations is either ignored or treated as depersonalised input (see for example, Weber, 1968). Britan and Cohen (1980), for instance, criticise the Weberian closed and determinative bureaucratic systems for ignorance of non-structural features which influence organisational relations and performance. A focus on formal structure provides a simplified perspective that emphasises bureaucracy's formal rationality and efficiency and ignores other rationalities and the various sources of irrationality and complication. Although contradictory to modernisation, personality, for example, survives and plays an important role in modern 'rational-legal' bureaucracies (see for

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example, Eisenstadt and Roniger, 1980; Theobald, 1992) and informal groupings and relationships pervade the whole formal structure of contemporary industrial society (Cohen, 1969). The seeming impersonality of the hierarchy masks the extent to which it is unconsciously imbued within the symbols and emotions of childhood dependence and counter-dependence (Roberts, 1996) between ruler and ruled since the patriarchal structure of family is still dominant in the life-world of various societies in the process of modernisation and the hierarchical order of work (Bayri, 2000).

Such questions in the processes of modernisation and democratisation often indicate the existence and significance of patronage and clientelism in different levels and various kinds not only in early chiefdoms, ancient city-states circa 2000 BC (Lande, 1983), feudal and patrimonial societies and states (see for example, Barkey, 1994; Bloch, 1971) but also in industrial ones (see for example, Eisenstadt and Lemarchand, 1981; Eisenstadt and Roniger, 1984; Gellner and Waterbury, 1977; Lemarchand and Legg, 1972; Roniger and Güneş-Ayata, 1994; Schmidt et al., 1977). Lemarchand and Legg (1972), for example, attempt to delineate feudal, patrimonial and industrial forms of patron-client relationships. Continuity of patron-client relations in the processes of modernisation and democratisation are identified by Eisenstadt and Roniger (1980) as follows:

“The centrality of these studies sprang from the growing awareness that patron-client relations were not destined to remain on the margins of society nor to disappear with the development and establishment of democracies with well-functioning political and economic systems marked by economic development and modernisation, or with the growth of class consciousness among the lower strata. It was also seen that, while any single type of patronage, as for instance the semi-institutionalised kinship-like personal dyadic patron-client relationship, may disappear under such conditions, new types may appear, and that they can be found in a variety of forms in many societies, cutting across different levels of economic development and political regimes, and seemingly performing important functions within these more highly developed modern frameworks.” (Eisenstadt and Roniger, 1980: 46)

It became essential to emphasise the importance of patronising and clientelistic-type behaviour in the traditional power structure and persistence of such behaviour in the developmental process (Eisenstadt, 1973; Theobald 1992). The main point has been, thus, to some extent persistence and continuity of patronage and clientelism even in modern-democratic organisations and societies. Accordingly, it is necessary to investigate how patronage and clientelism shape the nature and forms of accountability or *visa versa*.

THEORETICAL AND METHODOLOGICAL FRAMEWORK

The unexpected persistence and central importance of patronage and clientelism in the modernising society and polity (see, for example, Eisenstadt and Roniger, 1980; Roniger, 1994) have been exponentially investigated by social researchers in areas of anthropology, sociology, political science and public administration since the 1960s (see for example, Boissevain, 1966; Clapham, 1982; Eisenstadt and Lemarchand, 1981; Eisenstadt and Roniger, 1984; Gellner and Waterbury, 1977; Graziano, 1983; Kaufman, 1974; Roniger and Güneş-Ayata, 1994; Schmidt et al., 1977; Theobald, 1992). The proliferation of empirical studies and greater theoretical sophistication suggest that the nature and forms of patronage and clientelism may have changed in societies, but patronising and clientelistic-based relationships do not necessarily disappear with the establishment of modern-democratic regimes (Eisenstadt and Roniger, 1984; 1980).

In this study, it is further argued that not only the general processes of modernisation but also its different patterns such as 'modernising patronage' (Lemarchand and Legg, 1972) (or "neo-patrimonialism") (Eisenstadt, 1973; Medard, 1982; Roth, 1968) differently shape the socio-economic-political exchange and dependency relationships in a particular organisation, state administration and society. Such differences in the patterns of modernisation have been observed between the Western and some of non-Western societies such as Turkish and Japanese societies (see for example, Trimberger, 1978; Ward and Rustow, 1964). It is argued that modernisation movements in these non-western societies were initiated as a response to the external capitalist-imperialist pressure rather than those societies' internal dynamics. Accordingly, "modernisation-from-above" (see for example, Bozdoğan and Kasaba, 1997; Mardin, 1991; 1973) has been conducted by the military-civilian bureaucratic elite through using the state apparatus in the absence of bourgeoisie (Keyder, 1987) and civil society (Mardin, 1969).

Such pattern of modernisation-from-above by military-civilian bureaucrats creates an ambiguous and contradictory state-society relationships that also influences the nature, forms and processes of accountability in organisations and society. For example, "state patronage" enforces the society being accountable to the State whereas modernisation requires that the State administration is accountable to the society. The nature, forms and processes of accountability are concerned with the formation of state administration based on modernising patronage (or neo-patrimonialism); hence continuity of personalised control and surveillance from above by civil-military bureaucrats (see for example, Frey, 1965; Mardin, 1973; Roos and Roos, 1971; Trimberger, 1978). It is interesting to

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note that power, decision-making and systems of accountability in the organisations and generally in the state administration have been highly centralised and narrowly conceived within the hierarchy of patronage and clientelism. Hence, the question of accountability in the context of modernising patronage arises from how "patronised elite" within the state becomes responsible and accountable to the society?

Despite the fact that accountability is generally seen as being closely associated with democracy, accountability has a chameleon-like quality (Sinclair, 1995) and serves for different purposes even in democratic environments. More generally, electoral heterogeneity makes it possible for officials to play off some voters against others to undermine their accountability to all (Ferejohn, 1999). The quality of democracy has often interconnected with the development of impersonal, universal and public accountability (Fontana, 1997; Kaufman, 1974; Powell, 1970; Roniger, 1994) deriving from changes in social, cultural, political, economic and technological contexts imposing new imperatives for institutional adaptation and reform. Hence, additional mechanisms of non-hierarchical (horizontal) accountability have therefore almost always seemed vital for the correct functioning of hierarchical accountability, since the weakness of "horizontal accountability" indicates major democratic deficits such as corruption, abuse of power, patrimonialism and clientelism (Waldrauch, 1997).

Similar to the accountability relationships, patron-client relations have been concerned with socio-economic-political exchange and dependency relationships such as the distribution of power, access and control over the flow of resources and information, the formation of identity, status, trust, reciprocity, alignment and participation (see for example, Eisenstadt and Lemarchand, 1981; Eisenstadt and Roniger, 1984; Flynn, 1974; Gellner and Waterbury, 1977; Kettering, 1988; Paine, 1971; Roniger and Güneş-Ayata, 1994). Despite existence of common features between patronage and accountability and articulation of patronage-based socio-economic-political exchange and dependency relationships to the nature, forms and processes of accountability, very little attention has been given to the understanding of the presence and significance of patronage and clientelism in accountability relationships and practices (see for example, Bayri, 2000). Most of the Western literature emphasises the particular visibility of the formal systems of accountability (see for example, Hopwood, 1987; Roberts, 1996; Willmott, 1996), there are, however, no major arguments about how informal systems of accountability may create similar outcomes through particularistic, unequal and vertical but reciprocal socio-economic-political exchange and dependency relationships in developing countries.

Raising the question of accountability in patronage and clientelism inevitably leads to an enquiry about the securing of evaluative information

relating to the proper use and satisfactory allocation of resources, as well as in understanding the asymmetry of power and control implicit in the allocation of those resources. As a social process of sense-making, the analysis of patronage helps the elaboration of the dimensions of patron-client relations and shows the presence, significance and meanings of the phenomenon of patronage accountability (or patronage in accountability) within the socio-economic-political exchange and (inter)dependency relations in organisations and societies. An emphasis on intertwined relationships between accountability and the modernisation can provide some insights concerning change and continuity in the nature, forms and processes of accountability (see for example, Boland and Schultze, 1996; Hoskin, 1996; Miller, 1992). Uncovering the historical and cultural basis of modernising patronage and nature, forms and processes of accountability are considered necessary in order to (re)capture their continuity in the present and in reflection for the future. Having addressed these issues, this study provides a research space in the domain of the nature, forms and processes of accountability by articulating accountability within discourses and processes of modernisation and democratisation generally and more particularly within a pattern of modernising patronage (neo-patrimonialism). Hence, this study seeks to help fill this lacuna defining and developing a conceptual framework of patronising in accountability derived from particularistic, interpersonal, informal, vertical and asymmetrical socio-economic-political exchange and (inter)dependency relationships, distinguishing from universal, impersonal, formal, horizontal and symmetrical ones.

CHANGING ACCOUNTABILITY RELATIONSHIPS WITHIN THE PROCESSES OF MODERNISATION

Changing and continuing interactive processes between accountability and societal relationships are often articulated with the processes of modernisation and democratisation and socio-economic-political and cultural resistance to these processes of modernisation and democratisation. Modernisation can be articulated with the change of norms and values- a move away from diffuse and non-specifiable norms, unwritten social involvements and normative commitments (Etzioni, 1988) to more calculations (Tonnies, 1957); uniform modes of measurement (Giddens, 1990) and predetermined sets of considerations. Accordingly, the impact of modernity on the nature, forms and processes of accountability may be observed in the transformation from informal, interpersonal, unwritten, particularistic and local accountability relationships in the communal forms towards more formal, impersonal, written, general and universal ones in the contractual forms of relationships (Broadbent, et al., 1996).

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In communal relations, personal conduct that qualifies sufficiently for membership is the basis of evaluative judgement, where a high social moral-imperative obligation is implied. Goodin (1980) suggests that a feature of such moral principles is to repudiate instrumental rationality of costs and benefits, and where behaviour is argued to be "instantaneous". The kinds of sanctions and rewards that are usually implicit in communal relations are symbolised by such human behaviour as: like or dislike; trust or distrust; sympathy and cold-seriousness; openness and secrecy; informality and formality. Trusting and co-operative relations are, for instance, important norms in socio-economic-political exchange and dependency relationships. Character-based (communal) trust (Zucker, 1986) ascribes to socialisation institutions such as friendship, neighbourliness, family, ethnicity, religion, gender and clan (Fox, 1974; Neu, 1991). Inference to trust is thereby the visa to the sedimented stock of knowledge on norms, values and common expectations. In socially-affective relations, the unspecified obligations, reduces to a minimum the need for formal, precise and contract-specific details (Blau, 1964; Etzioni, 1988; Neu, 1991). The paradox of anonymity and face-to-face interaction is especially evident in the organisational settings because in this context, there is general opportunity for more personalised forms of trust to develop.

In contractual relations, economic evaluation based on cost-effectiveness and efficiency are values embodied in systems of control, where morality and rationality is associated with ostensibly objective and rigorous (Argyris, 1990) value-free technology. Punishment and reward explicitly depend on resource allocation or withdrawal negotiations and agreements. There is a presupposed agreement as to what constitutes acceptable performance (Day and Klein, 1987) and behaviour, and hence, what is accounted for, and who is accountable for. Moreover, presumed consequences of the evaluation of the giving of accounts helps secure conformity to the routine of accountability practices, systems of control and co-ordination. Process based (contractual) trust is attributed to abstract systems, especially "expert" systems (Giddens, 1990). Deriving from Luhmann (1979), Giddens (1990) argues that trust should be understood specifically in relation to risk in modern organisations and societies, since trust presupposes awareness of the circumstances of risk. There would be no need to trust anyone whose activities were continually visible and whose through processes were transparent, or to trust any human system whose workings were wholly known and understood. Accountability in modern organisations and societies is also seen in the development of surveillance capacities through control and co-ordination of information (see for instance, Foucault, 1980) beyond the direct supervision of the activities of subject populations.

Influencing from the institutions of modernity, a common approach to accountability in literature is a principal-agent model (see for example, Laughlin, 1996) related to control and ownership; generally referred to as a 'contractual' or market based (Lane, 1991) form of accountability. This model assumes that some individuals, small groups or organisations, called the principals, have certain "rights" to demand the account from other individuals, groups or organisations, called agents, about their conduct. The rights of the principal are assumed to derive from transferring resources to the agent with expectations as to how these resources are to be used (Chew and Greer, 1997). The ideas behind such models of accountability relates to the development of artificial markets, legal, political and organisational structures to co-ordinate social interactions (Toennies, 1957). Within these artificial structures, the development of formal systems of control (Watts, 1992) and accountability, in which accounting information plays a central role (Roberts, 1996), may be observed within the changing nature, forms and processes of accountability according to modernity. Hence, modernity continuously boosts the formal systems of accountability in order to create the visibility of actions in organisations and society.

It has been, however, commonly argued that formal accountability systems have provided selective visibility in the process of influencing human behaviour and being involved in social, economic and political issues of interest and conflict. In fact, formal systems of accountability may impede reciprocal communication and discourse; the emergence of multiple visibilities, meanings and rationalities with denying or abandoning everyday accountability practices and providing a kind of selective visibility and rationality. The arguments on accountability in recent years have intensified over the narrow and technical (Willmott, 1996) definition of accountability and ignorance of its broader frameworks. It is argued that emphasising only on formal systems of accountability leads to relatively little understanding about either accountability's socio-economic, political or cultural roots. Therefore, accountability is increasingly observed as reciprocal and embedded in everyday socio-economic, political and cultural relationships, interactions, discourses and conflicts (see for example, Broadbent et al., 1996; Chew and Greer, 1997; Cousins and Sikka; 1993; Day and Klein, 1987; Munro, 1996). Accordingly, there is a growing awareness about the broader frameworks of accountability in which financial accountability is only a part (see for example, Laughlin, 1996; Roberts, 1996; Willmott, 1996). The simplified evaluation of impersonal, abstract means of control and accountability such as planning, budgeting and accounting are parts of broader frameworks of accountability. Willmott (1996) states the inadequacy of formal systems of accountability as follows:

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“Frameworks of accountability are not restricted to formal accountability systems, such as annual statements of accounts to shareholders (principals) provided by corporate executives (agents) or procedures (e.g. regular elections) developed to render politicians responsive to electorates. Formal accountability systems are always embedded in already established frameworks of accountability that make such systems relevant and meaningful.”(Willmott, 1996: 23)

The meanings and significances of accountability within its broader frameworks are derived from various socio-economic-political issues such as: relations of power and authority; nature of trust (Broadbent et al, 1996; Munro, 1996; Neu, 1991; Roberts, 1996; Willmott, 1996); moral values and institutions (Alvesson and Lindkvist, 1993; Chua and Degeling, 1995; Roberts and Scapens, 1985); formation of identity; vital means of control and discipline (Ranson and Stewart, 1994; Roberts, 1996; Willmott, 1996); intermediary for participation and alignment (Munro, 1996). Reinterpretation of accountability (see for instance, Munro and Mouritsen, 1996) has, hence, aimed not only to show how more comprehensive and complicated dimensions of accountability already embedded within societal relations and interactions but also to emphasise accountability as a lack and absence (Munro, 1996) in organisational and social life. For instance, both financial accountability and accounting do not emphasise the absence and lack of accountability in socio-economic-political exchange and (inter)dependency relationships such as patron-client relationships in accountability (Paine, 1971). An emphasis on patron-client relationships helps to understand how the operation of systems of accountability is necessarily impeded and distorted or facilitated and warranted (Willmott, 1996) in the organisations of societies in the process of modernisation. Such relationships as powerful mechanisms of dependency and control (Flynn, 1974) influence formal means of control; hence, accounting and financial accountability, generally, exercise as a part of patronage and clientelism.

ON THE DEFINITION AND NATURE OF PATRON-CLIENT RELATIONS

Giving a simple and smooth definition of patron-client relationships seems unlikely since empirical investigations and the theoretical sophistication of those relations in different levels have produced various theoretical conceptualisations on discipline-specific bases in social science literature. Anthropological studies have emphasised more informal, interpersonal small group interactions in the analysis and the conceptualisation of patron-client relationships. Boissevain, for example, describes the patron-client relationships as follows:

“Patronage is founded on the reciprocal relations between patrons and clients. By patron I mean a person who uses his influence to assist and protect some other person, who then becomes his ‘client’, and in return provides certain services to his patron...Patronage is thus the complex of relationships between those who use their influence, social position or some other attributes to assist and protect others and those whom they so help and protect.” (Boissevain, 1966: 18)

Unlike the anthropological studies, patronage in the studies of political science has been conducted at several different levels and scales. “Macro-level” studies attempt to examine the political system as a whole, extending from their centres to their peripheries. “Micro-level” studies emphasise the behaviour of individual political actors and the periphery. “Middle level” studies investigate the specific parts of the whole system such as bureaucracies, political parties, interest groups and legislatures. For instance, the research about the political parties may refer to the ways in which party politicians distribute public resources or special favours in exchange for electoral support (see for instance, Sorauf, F., 1961). Beyond the discipline specific conceptualisation, there are also conceptual distinctions in the definition of patron-client relationships. For example, Kettering describes the concepts of the patron-client relationships and clientage as:

“A patron-client relationship, on the one hand, is a personal direct exchange in which a patron uses patronage resources he himself owns or controls on behalf of his clients: he assists and protects his clients, giving them material benefits, opportunities for career advancement, and protection from demands of others. Clientage, on the other hand, is the loyalty and service that a client owes a patron in return for his protection and advancement: a patron is the superior and a client inferior in an unequal, vertical and reciprocal relationship.” (Kettering, 1988: 425)

In addition to the inequality and reciprocity, Pitt-Rivers (1961) emphasises the personal and enduring character of patron-client relationships and defines as a kind of “lopsided friendship”. “*It is an informal hierarchy- a kind of friendship network focused upon influence*” (Weingrod, 1968). Such relationships have been defined as personalised relationships between the actors (i.e., patrons and clients), commanding unequal wealth, status, or influence, based on conditional loyalties, and involving mutually beneficial transaction (Lemarchand and Legg, 1972). Whereas patron-client relationships are defined as a certain quotient of affectivity, clientelism is mere instrumental friendship in the conditional character of the personal loyalties involved. Unlike simple patron-client relationships, clientelism endures in institutionalised form, exchanges a wide range of goods and services, and provides quite lengthy chains of linkages.

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Despite the different approaches and ambiguities in definition and nature of patron-client relationships, the arguments and interpretations in this study are derived from: firstly the distinguishing of such relationships from other type of societal relationships and interactions such as class and horizontal relationships; and secondly emphasising their common features such as inequality, asymmetry and reciprocity. Lemarchand and Legg (1972), for instance, describe political clientelism emphasising its difference from class and ethnicity:

“Unlike “class” and “ethnicity,” both of which are group phenomena, clientelism refers to a personalised and reciprocal relationship between an inferior and superior, commanding unequal resources; moreover, in contrast with the “ideal type” of bureaucratic relationship, the norms of rationality, anonymity, and universalism are largely absent from the patron-client nexus.” (Lemarchand and Legg, 1972: 151)

In the clientelistic system, clients have particularistic goals and are likely to be socially more heterogeneous than categorical groups. Scott (1977) argues that class or ethnic groups unite individuals with common goals that are derived from common social characteristics, whereas membership in a clientelistic system is based on the narrow ties established between each follower and the individual patron or broker. For Scott (1977) clientelism is represented by the vertical links to the common leader, followers are commonly not linked directly to one another and may come from diverse backgrounds and even be unknown to each other. In parallel to the above arguments, Erkan (1997), for instance, has observed the same distinction in Turkish contexts as following:

“...Social structure in our past shows a different structure, not as a kind of class structure as in the West. It shows a model of personal hegemony rather than class hegemony and this personal hegemony model still exists in our society. It also exists today in a structure starting within the family.” (Erkan, 1997: 60) (Emphasis added; translated from Turkish)

An organised categorical group, by contrast, is likely to have horizontal links that join members together so that it is possible to talk of a group existence independent of the leader. It is argued that clientelism emphasises short-term and particularistic benefit to particular individuals and groups at the expense of categorical demands and long-term transformations and avoids class issues and fosters inter-class collaboration and elitism in political organisations of societies in the process of modernisation. Moreover, as a ‘personalised reciprocal relationship’ (Lemarchand and Legg, 1972) clientelist collectivity tends to be less stable and more fluid than forms of more horizontal associations.

The definition of patron-client relationships in this study has generally emphasised three essential characteristics- inequality, asymmetry and reciprocity- that both segregate and connect patron(s) and client(s) to each other (see for instance Kaufman, 1974; Lomarchand and Legg, 1972; Powell, 1970; Weingrod, 1968). First, the patron-client relationships develop between individuals and groups unequal in status, wealth, power and influence. Inequalities inherent in patron-client relationships run counter to deep ideological, religious, political and emotional desires for equity and equality among human groups and individuals. Second, the asymmetry in the relationship and the element of lopsidedness are crucial aspects in the socio-economic-political exchange and (inter)dependency relationships, as it expresses the differential control of patron and client over resources, and resultant asymmetry of status and obligation between them: in fact, just as a power asymmetry promotes stability within the patronage and clientelistic systems. Third, the formation, maintenance and meaning of the relationships depend on reciprocity in the exchange of material and also moral values such as solidarity, loyalty, honour and prestige. In this respect, the development and maintenance of patron-client relationships rest heavily upon face-to-face contact between the superior and inferior; the exchange encompassed in the relationship, being somewhat intimate and highly particularistic, and thus depends upon proximity. The proximity indicates that they are based on diffuse, personal and face-to-face relationships that often create feelings of affection and trust between the partners. Considering the possibilities of divergent interest and distance, proximity and reciprocal dependence to some degree eliminate the problem of trust in socio-economic-political exchange and dependency relationships. Status differences involve complementary role relationship rooted in expectation of reciprocal rights and obligations. There is a 'popular tendency to view such reciprocity as balance and as unconditional one-for-one exchange. The aspects of reciprocity in the patron-client relationships were observed by Sahlins as 'general reciprocity':

"General reciprocity" refers to transactions that are putatively altruistic...The ideal type is Malinowski's "pure gift." Other indicative ethnographic formulae are "sharing," "hospitality," "free gift," "help," and "generosity." Less sociable, but tending toward the same pole are "kinship dues," "chiefly dues," and "*noblesse oblige*." (Cf. The 'paternalism' and 'fatherlike' role of the patron towards his client.) (Sahlins, 1965: 147)

Such interconnections between moral and material values have particular significance in the development and maintenance of patron-client relationships. The gift, for example, may moderate general attitudes towards the gift-giver or the gift-giver hopes that the gift will rouse some sense of obligation in the receiver (Campbell, 1964). The "generosity" manifested in

general reciprocity is "... enlisted as a starting mechanism of leadership [or patronage] because it creates followership' (Sahlins, 1965). Glidden (1972) states that the: " 'prestige system' involves the ability to attract followers and clients...prestige is based solely on the ability to dominate others". The ability to bestow patronage is its own reward, for it increases prestige in the community.

The objectification of the relationship between patrons and clients often depends on their symbols such as values, norms, rules, and abstract concepts like loyalty, honour, prestige, status and power (Cohen, 1969). The close relations of the combination of pre-contractual and contractual elements to the precariousness of the linkage between generalised and specific exchange in the patron-client tie are best seen in the various personalised concepts of obligation, honour, personal sentiment and ritual attachment that often symbolise and legitimise these relationships. Decoding the hidden meanings and rationalisations that lie behind the actual functioning of clientelistic phenomena requires to look at subjective cues, motives and intentions of actors, and to relate them to the cultural and ideological aspects in which they operate. Hence, patron-client ties are different from other ties which might bind parties unequal in status and proximate in time and space.

PATRONISING IN ACCOUNTABILITY OR PATRONAGE ACCOUNTABILITY

This kind of accountability generally develops as based on particularity, informality, verticality and interpersonality in the socio-economic-political relationships and interactions of modernising societies. Although, the unwritten and informal character of patronage accountability seems close to lateral accountability and hence to clan or communal forms of control (Alvesson and Lindvist, 1993; Ouchi, 1980), the unequal and asymmetrical character of patronage accountability seems to be closer to hierarchical accountability. As a result, patronage accountability constituting a 'communal hierarchy' may be defined as an informal-hierarchical accountability. It can be also argued that such forms of accountability, as in parent-child relationships, have a hierarchical structure intertwined with the lateral process of communication and accountability.

Patronage in accountability or patronage accountability has two crucial aspects. Firstly, patronage accountability is particularistic, informal, interpersonal, private and vertical accountability between patron(s) and client(s). Such particularistic accountability relates to institutionalised obligations to family, kinship, friendships, participation, membership and communal relationships, while universalistic accountability orients to institutionalised obligations to society (Jaggi, 1975). Under these circumstances, enforcement, compliance, and performance are bound up in, and limited to, the face-to-face relationships between the client(s) and the

patron(s). Consequently, individuals who are involved in networks of patronage are likely to be arbitrary in realising their obligations to society. Lateral responsibility in patron-client relationships is built upon particularistic orientation in interaction between trusted, competent and problem solving persons. The importance of proximity in the patron-client relationships derives from the problems of distance and control, since distance makes interpersonal trust more difficult (Fox, 1974). Jonsson (1996) argues the interconnection between trust and particularistic relations as follows:

“Trust results from applying a *particularistic* principle, while strict financial control presupposes an application of *universal* principles. A particularistic orientation means that focus is on the exceptional nature of present circumstances. The person involved in the current interaction with me is not a person to be treated like ‘anybody else’ according to some universal rules, but is a friend or a person of special importance to me. I must therefore protect and support this person, even if it means breaking some of these abstract rules. Indeed, it is by breaking rules for this person that I demonstrate friendship as well as competence....there is a fine line to be balanced between sustaining a friendship and ‘doing’ membership. I do not like to break the rules and I realise that there is a cost, but the fostering of a relationship and a joint judgement on what is the best action in this particular situation can have a higher priority in this case.” (Jonsson, 1996: 109) (Emphasis added)

These particularistic and interpersonal accountability relationships are driven by adherence to internalised moral and ethical values. Hence, they are enforced by psychological, rather than external controls. Secondly, accountability relationships established between patron(s) and client(s) are not ‘proper accountability’ relationships because of the client(s) weakness against patron(s). Although, the presence of accountability is argued between patron and client(s) (see for example, Goodell, 1985), unequal and asymmetric relationships distinguish the patron from client(s). Consequently, mainly *values of the patron’s choosing are circulated* in their relationship (Paine, 1971), applying also to account giving and receiving processes. Roberts and Scapens (1985), for instance, state this asymmetrical character of systems of (patronage) accountability:

“It is the subordinate (client) who must account to the superior (patron); this accountability is not usually reversed. Typically, the superior will have a variety of resources to draw upon in order to induce others to conform with his or her wishes. Rather than negotiate the meaning of events or reciprocal rights and obligations, the superior may seek to use the resources at his or her disposal to impose a definition of what has happened and who is responsible. (Roberts and Scapens, 1985: 449)

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The patron defines the accounts for disclosure. The client demonstrates (his accounts), to his patron, his/her acceptance of the value which the patron has chosen for circulation between them: herein lies the 'loyalty' and 'dependency' for which the client is rewarded by the chosen value. Under this situation, systems of accountability may work mainly as a system of personal domination.

That particular context of interaction can be analysed in terms of individuals drawing upon structures of meaning, morality and power and thereby creating specific forms or patterns of accountability. Whereas, reflective and universalistic accountability relations require a process of seeing and being seen (Roberts, 1996), *Patronage accountability as a system of particularistic and one way visibility: One that sees without being seen*. Accordingly, patronage and clientelism within the accountability impose specific visibility concerning the allocation and usage of resources and information within organisations and society. This is often referred to as patronising in accountability and deliberate lack of evaluative information for wise allocation and effective usage of socio-economic resources as well as understanding favouritism, particularism, elitism and inequality in the allocation and usage of the power and resources.

The silent forms of accountability (Roberts and Scapens, 1985) can be easily established in patron-client relationships, since partisan interests combined with inequalities, asymmetry and reciprocity provide an opportunity for strategic and political uses of silence. Patronage and its particularistic, favouritist, interpersonal, asymmetrical characteristics in the accountability are important indicators of the quality of accountability relationships in relation to nondisclosure, delay of disclosure or "hidden information" about/and "hidden action" (Broadbent et al., 1996) or advantage of hidden knowledge for clientelistic use and abuse of the power and resources. Hence, the real significance of patronage accountability has to be seen in publicly non-disclosed information and invisible activities in the allocation and usage of the power and resources. Informal, interpersonal and particularistic relationships often aim to preserve secrecy (Porter, 1995) since such relationships provides the advantages to the people who involved the patron-client nexus against entire exclusion. The significance of patronage accountability is related to what is deliberately prevented from emerging: that which the systems of accountability make visible since patronage-based socio-economic-political exchange and (inter)dependency relationships legitimise and mask silence and absence in accountability. Patronage, therefore, has a socio-historical, politico-economic and cultural significance in accountability by its monopolisation, allocation and distribution of resources, power and information.

Contradicting and contemplating with formal-hierarchy, patronage and clientelism as informal-hierarchy are contrast and conflict with the regulations, practices and rationales of modernisation. Patron-client pattern emerges and develops in the realm of private, personal and particularistic accountability, although the modern pattern occurs in the realm of more public (Powell, 1970), impersonal and universal accountability. It is argued that networks of patronage, on the one hand, lack the autonomy to hold government accountable (Kaufman, 1974), yet on the other hand, encourage distrust and disregard to the authority of government and laws, and lack the responsibility to societal obligations (Jaggi, 1975). Deriving from patronage and clientelism, the avoidance of information disclosure and the resistance to societal accountability can be articulated with the particularistic, interpersonal, private, informal, unwritten, unequal and vertical socio-economic-political exchange and dependency relationships conflicting and contradicting with the universal, impersonal, public, formal, written, egalitarian and horizontal ones. In other words, vertical, informal, particularistic and diffuse human relationships and interactions in the networks of patronage and clientelism impede the universal and horizontal aspects of accountability; and personalize and privatize accountability relationships (Flynn, 1974). Particularism, for instance, tends to constitute significant obstacles in universal and impersonal information disclosure and societal accountability (Jaggi, 1975). From this perspective, lack of information disclosure and the silence in socio-economic-political accountability are partially expressed by human interest over a short-term concrete benefit and a lack of awareness of responsibility to more universal, societal and future-oriented obligations such as those relating to the development of socio-economic policies. Hence, public scrutiny over the patronage is difficult since the patron-client relationships are generally, private, particularistic, unwritten, informal and highly personal in content. Resistance to information disclosure partially seems to be an evasion from public scrutiny in order to manipulate and direct the flows of resources and information for more particular purposes in favour of such patronage and clientelistic networks. Lack of public accountability within the societies in the process of modernisation provides an opportunity to the patrons such as politicians and bureaucrats to behave in an arbitrary and highly personal and political manner in the allocation of resources, power and information (Simmonds, 1985).

Ambiguity and complexity within socio-economic-political relationships are likely to be integrated within the structural-hierarchical line of command and communication in organisations and society by giving significance to the patrons by the way in which expectations about the distribution of information, power and other resources through monopolisation, centralisation, prohibitions and manipulations.

Monopolising the instrumental mode of reason, for instance, helps social construction of patronage in accountability. Drawing from Habermas's theory of communicative action, Power & Laughlin (1992) argue that: "*a monopolisation of reason ... transforms citizens into clients*". Strong patronage and clientelist resistances to democracy and civil society refer to the nature, forms and processes of accountability. While "democratic accountability" provides participation and delegation from below with more horizontal, impersonal and universalistic socio-economic, political exchange and dependency relationships, in contrast "patronage accountability" imposes participation and delegation from above; through the vertical, interpersonal, populist, elitist, localist, nepotic and particularistic socio-economic-political exchange and dependency relationships.

QUESTIONING THE FORMS OF ACCOUNTABILITY

The forms of accountability in the literature have been classified under the various concepts such as: contractual and communal (Laughlin, 1996); formal and informal (Roberts and Scapens, 1985); 'individualising' and 'socialising' (Roberts, 1996); hierarchical and lateral (Willmott, 1996); political, public, managerial, professional and personal (Sinclair, 1995); contractual, administrative and communal (Birkett, 1988). In Roberts' (1996) definition, hierarchical forms of accountability encourage independent-individualistic sense of self, "with only an instrumental sense of connection or relation to others." Within these individualising forms of accountability, formal accountability as a powerful and legitimate instrument provides a compulsory visibility of action through its invisible disciplinary power. In contrast, socialising forms of accountability strengthen the reciprocal dependence and dialogue with others. The construction of the self in dialogue with others ensures that self is embedded in the relationship with others. In Laughlin's (1996) description, the communal forms of accountability involve a more informal set of accountability relationship where expectations over conduct and over information demand and supply are less structured and defined whereas the contractual forms of accountability involve a more formal set of accountability relationships where expectations and information demand and supply are tightly defined and clearly specified.

In contradiction with above definitions of the forms of accountability, patronage accountability in this study has, however, emerged as both hierarchical and informal forms. Questioning the existing forms of accountability led to a new definition of the forms of accountability, distinguishing the hierarchical (vertical) accountability from the formal accountability and the non-hierarchical (horizontal) accountability from the informal accountability. It is argued that the potential exists for the presence of hierarchy in the informal accountability relationships and the absence of

the hierarchy in formal accountability relationships. Figure 1 elaborates the new definition of the forms of accountability in terms of hierarchy and formality sharing a common set of features with each other on the hierarchical and non-hierarchical axes. All forms of accountability should be viewed as interrelated to each other but that they can be defined from fundamentally different perspectives for the analysis of the forms and nature of accountability. Hierarchical-formal accountability is defined in the literature since the hierarchical accountability is observed as being the same as formal accountability (see for example, Roberts, 1996). Hence, hierarchical-formal accountability can be viewed similar to Roberts' 'individualising' and Laughlin's contractual forms of accountability. Non-hierarchical-informal accountability is embedded in communal relations without hierarchy. These forms of accountability can be viewed as similar to Roberts' 'socialising' or Laughlin's communal forms of accountability.

Hierarchy Formality	Hierarchial	Non-hierarchial
Formal	Hierarchial-Formal Accountability	Non-Hierarchial-Formal Accountability
Informal	Hierarchial-Informal Accountability	Non-Hierarchial- Informal Accountability

↔ Denote transactions between the forms accountability

Figure 1: Forms of accountability concerning hierarchy and formality

Hierarchical-informal and non-hierarchical-formal forms of accountability are contemplated in this study. Hierarchical-informal accountability, especially patronage accountability as a communal hierarchy, has been the main focus of this study. The seemingly impersonal order of formal hierarchy often masks or ignores a deep and largely unconscious attachment to informal hierarchy (see for example, Britan and Cohen, 1980; Roberts, 1996) in which individual autonomy and responsibility is constituted by the parent-like attitudes of the superior and the child-like reciprocal dependency of the inferior. These traditional hierarchical control technologies provide space for recognising also the potential of clan or communal forms of control (Alvesson and Lindkvist, 1993; Ouchi, 1980). As an asymmetry of hierarchical-informal accountability, non-hierarchical-

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formal accountability suggests the existence of formal accountability not only in hierarchical but also in non-hierarchical relationships. Boland and Schultze (1996), for instance, have observed these forms of accountability as:

“Network and communication tools, such as groupware, represents a new class of information technology in that they reveal a social rather than hierarchical perspective on the formal processes and systems of organisation. Unlike Management Information Systems that automated vertical, bottom-to-top flows of abstracted data, network technology enables horizontal flows of conversations.” (Boland and Schultze, 1996: 65; emphasis added)

Albeit a written and virtual one, electronic communication systems provide the possibilities for the organisational members beyond the traditional boundaries of space and time (McGrath and Hollingshead, 1994).

CONCLUSION

The main emphasis in this study is to understand and explore the nature and forms of accountability within the processes of modernisation generally and more particularly in the patterns of modernising patronage (or neo-patrimonialism). The study argues patronage and clientelistic-based resistance to modern-formal accountability relationships and practices and then highlights the inherent contradictions and ambiguities of modernising patronage over the nature, forms and processes of accountability. Therefore, the research emphasises that displacement and promotions of different accountability relationships and practices are inevitable in complex and ambiguous traditional-modern societal relationships which articulate different cultural, aesthetic, social, political and economic values, beliefs and institutions. For instance, patronage-based particularism, elitism, favouritism, informality, personality and localism resist the modern universal, egalitarian, general, formal and impersonal socio-economic-political exchange and dependency relationships. Since the patronage and clientelistic network provides a mechanism of dependency and control through close informal, interpersonal and particularistic associates, such as “lopsided friendship”, kinship and acquaintance obligations, more sophisticated universal, impersonal and egalitarian rules, information disclosure and the societal accountability are seemingly unnecessary and undesirable. Accordingly, within the networks of patronage and clientelism formal-impersonal means of control and accountability, such as accounting, budgeting, planning are parts of the patronage-based dependency, control and accountability.

The ideas of patronage accountability and patronage in accountability in this study have been necessarily related to the socio-economic-political

exchange and dependency relationships. The aim here is to necessarily propose, conceptualise and argue for the patronising in accountability which is concerned about the presence of a constructed patronage in accountability. The arguments about accountability fall into two categories: the social construction of patronage in the process of accountability; and the patronage relating to the rationales and legitimacy of silence, absence and lack in accountability. Developing an argument about the patronising in accountability in this way can have significant importance in understanding accountability relationships within its broader frameworks and in explaining the nature and forms of accountability within its organisational and societal context.

The main contributions of this study can be classified within two categories. First, the study illustrates the existence and significance of patronage and clientelism within accountability relationships and interactions as informal-hierarchical accountability. This situation inevitably leads to question the present definitions of the nature and forms of accountability in the social science literature. Secondly, the study argues the new definitions of accountability distinguishing the hierarchical accountability from the formal accountability and the non-hierarchical accountability from the informal accountability. Hence, this study invites the social science scholars to reconsider formality, informality, hierarchy and non-hierarchy for accountability relationships and practices in organisational and societal context.

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