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LIGHTS - Leadership

What should organizations be accountable for in a world governed by accountants?

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Abstract

This paper examines how contemporary regimes of accountability, increasingly structured by accounting and reporting practices, redefine what organizations are held responsible for. Drawing on Brunsson's theory of organized hypocrisy, Espeland and Stevens' concept of commensuration, and Cho et al.'s analysis of sustainability façades, it argues that accountability is not merely constrained by measurement but actively reconfigured through it. Accounting produces a regime of selective visibility in which complex social and environmental issues are translated into measurable indicators. This process enables organizations to align discourse with institutional expectations while maintaining practices that may contradict them. Accountability thus becomes both expanded and hollowed out: more visible, more formalized, yet less capable of addressing substantive impacts. The paper concludes by suggesting that the central issue is not the absence of accountability, but its redefinition in forms that privilege auditability over responsibility.

Keywords : accountability, organized hypocrisy, auditability, critical accounting

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Introduction: from responsibility to auditability

Consider a multinational company publishing a 150-page ESG report. The report contains detailed information on carbon emissions, diversity indicators, employee engagement, and governance procedures. The company appears highly accountable because it measures and discloses a vast amount of information. Yet many aspects of its social and environmental impact remain absent from the report, not because they are unimportant, but because they are difficult to quantify and standardize. This situation illustrates a broader transformation: organizations are increasingly held accountable for what can be measured rather than for everything they do. In contemporary organizations, accountability is increasingly articulated through quantified disclosure. Financial statements, performance indicators, rankings, and sustainability reports have become the dominant means through which organizations demonstrate that they act responsibly. This proliferation of metrics is often interpreted as a sign of progress, reflecting a movement toward greater transparency, control, and responsiveness to stakeholders. The underlying assumption is straightforward: the more organizations measure and disclose, the more accountable they become. At the same time, however, these organizations are governed by systems that prioritize financial performance, efficiency, and comparability. Corporate strategies are structured by profitability targets, shareholder expectations, and market benchmarks. Public institutions and non-profit organizations are increasingly evaluated through performance indicators and audit procedures. Even institutions that explicitly position themselves as promoters of responsibility — such as business schools — are deeply embedded in competitive environments structured by rankings, accreditation systems, and metrics such as graduate salaries, employability rates, and international visibility.

This coexistence of an expanding discourse of responsibility and an intensification of calculative governance raises a fundamental question. Does the proliferation of metrics genuinely enhance accountability, or does it transform its meaning? This paper argues that contemporary accountability is progressively redefined in terms of auditability. Organizations are not held accountable for everything they do, but for what can be measured, standardized, and verified. The central claim developed here is that this transformation produces a regime of accountability characterized by selective visibility. Organizations are thus held responsible for what accounting systems render visible, while other dimensions of their impact remain marginal or invisible. To analyze this process, the paper draws on Brunsson's (1989) theory of organized hypocrisy, Espeland and Stevens' (1998) concept of commensuration, and Cho et al.'s (2015) analysis of sustainability reporting, while situating these mechanisms within a broader transformation of quantification and governance analyzed by Desrosières (2008) and Supiot (2017).

Taken together, these perspectives allow us to argue that accountability is not simply limited by measurement but actively reconfigured through it. The result is a form of accountability that expands in scope while narrowing in substance, making organizations appear more accountable without necessarily transforming their practices. This dynamic extends across all types of organizations, including those that explicitly claim to produce and disseminate norms of responsible behavior.

Organized hypocrisy and the structure of accountability

Brunsson's (1989) concept of organized hypocrisy provides a foundational framework for understanding contemporary accountability. Organizations operate under multiple and often conflicting institutional demands: they must be efficient and competitive while also demonstrating responsibility, legitimacy, and ethical commitment. These demands cannot be fully reconciled in practice, not because organizations fail to align them, but because they are structurally incompatible. Business schools provide a useful illustration. They publicly promote responsible leadership, sustainability, and social impact while simultaneously competing through rankings largely based on graduate salaries, employability, and international visibility. The resulting tension does not necessarily reflect moral inconsistency but the coexistence of institutional demands that cannot be fully reconciled. To manage these tensions, organizations differentiate their responses across three domains: talk, decisions, and actions. Organizational discourse aligns with societal expectations and expresses adherence to normative frameworks; decisions formalize commitments and create the appearance of intentionality and direction; and actions remain constrained by operational realities, resource limitations, and competitive pressures. The resulting decoupling is not accidental; it is a constitutive feature of modern organizations. This differentiation has crucial implications for accountability. When accountability mechanisms focus on reporting, commitments, and indicators, they operate primarily at the level of discourse and decisions. They produce visible alignments between organizations and their environments, but they do not necessarily ensure alignment with action. Instead, they structure the conditions under which this misalignment becomes acceptable and manageable.

Accountability thus becomes part of the mechanism of organized hypocrisy. It does not eliminate the gap between what organizations say and what they do; it organizes and stabilizes it. By providing formalized ways of expressing responsibility — through reports, indicators, and commitments — it allows organizations to demonstrate conformity with expectations without resolving underlying tensions. In this sense, accountability functions less as a mechanism of control over action than as a mechanism of representation. It produces credible accounts of responsibility that can be evaluated, compared, and validated, even when organizational practices remain only partially aligned with these accounts. Responsibility is not denied; it is staged, translated into forms that can be publicly displayed and institutionally recognized.

Commensuration, quantification, and the production of what counts

Espeland and Stevens (1998) show how this staging becomes operational through commensuration. By transforming heterogeneous phenomena into comparable metrics, commensuration enables evaluation, coordination, and control. It provides a common language through which complex realities can be governed. However, this transformation is inherently reductive. To render phenomena commensurable, it is necessary to abstract from their context, simplify their meaning, and translate them into standardized units. What cannot be expressed within this framework becomes difficult to integrate into systems of evaluation. Desrosières (2008) deepens this analysis by demonstrating that quantification is not a neutral operation but a political one. Metrics are based on conventions that define what counts as relevant, legitimate, and comparable. These conventions are embedded in institutional arrangements and become naturalized over time. Once stabilized, they structure not only how reality is measured, but how it is perceived, interpreted, and acted upon. University rankings provide a clear example of commensuration. Institutions with very different missions, histories, student populations, and social contributions are translated into a limited set of indicators such as research output, citations, internationalization, or graduate salaries. Comparison becomes possible precisely because complexity has been reduced.

As a result, accountability is is translated into measurement. Organizations are held responsible for what can be quantified, while other dimensions (long-term effects, systemic interdependencies, or diffuse harmful side effects) remain marginal. What cannot be quantified does not simply escape attention; it becomes difficult to articulate and therefore difficult to govern. Commensuration thus operates as a mechanism of selection. It determines what enters the field of accountability and what remains outside it. Responsibility becomes aligned with measurable indicators rather than with substantive consequences. Organizational action is increasingly oriented toward what can be counted, leading to a transformation of what counts as responsible behaviour.

Sustainability reporting and the stabilization of façades

Many energy companies publish detailed sustainability reports highlighting reductions in carbon intensity, investments in renewable energy, and environmental commitments. These disclosures may accurately describe certain aspects of organizational performance while simultaneously diverting attention from broader questions concerning fossil fuel dependency or long-term environmental impacts. Reporting therefore organizes visibility as much as it provides information. Cho et al. (2015) demonstrate how these dynamics are institutionalized through sustainability reporting. Reporting frameworks translate responsibility into measurable indicators, allowing organizations to produce structured and comparable accounts of their activities. However, these accounts operate primarily at the level of representation. They produce organizational façades that align discourse with expectations while stabilizing the gap between discourse and practice. Reporting does not necessarily transform action; it organizes its visibility. This stabilization is made possible by commensuration. By defining what counts as responsible behavior, reporting frameworks enable organizations to demonstrate accountability in standardized forms. Responsibility becomes something that can be shown rather than something that must be enacted. The façade is therefore not superficial but structural. It is produced by the very systems that define accountability. Sustainability reporting does not eliminate organized hypocrisy; it institutionalizes it by providing the tools through which it can be maintained.

Accountability as selective visibility

Accountability can thus be understood as a regime of selective visibility. Under conditions of quantification, organizations are not held accountable for everything they do, but for what can be made visible through metrics, indicators, and reporting frameworks. Visibility becomes not a neutral property of organizational activity, but a condition of its accountability. What cannot be rendered visible within these frameworks are difficult to count as an object of responsibility. Carbon emissions illustrate this mechanism. Because they can be measured, standardized, and audited, they have become highly visible objects of accountability. By contrast, impacts on biodiversity, local ecosystems, or community relationships are often more difficult to quantify and consequently receive less organizational attention.

This visibility is structured by commensuration. As Espeland and Stevens (1998) show, the transformation of heterogeneous phenomena into comparable metrics enables evaluation, but only at the cost of reduction. Complex and context-dependent activities are translated into standardized indicators, allowing them to be measured and compared across organizations. In this process, certain dimensions of organizational activity are foregrounded, while others are necessarily backgrounded or excluded. What is measurable becomes central, actionable, and governable; what is not becomes secondary, difficult to articulate, and often neglected. Desrosières' (2008) analysis further clarifies that this selectivity is not merely technical but conventional. The categories and indicators through which visibility is produced are grounded in prior agreements about what counts as relevant and legitimate. These conventions stabilize particular representations of reality, making them appear objective and self-evident. As a result, visibility is constructed rather than given: it reflects the assumptions embedded in measurement systems rather than the full complexity of organizational activity. This produces a structured asymmetry in accountability. Organizations are increasingly evaluated across a growing number of indicators, leading to an apparent expansion of accountability. More data is collected, more reports are produced, and more aspects of organizational activity are rendered visible. Yet this expansion comes with a narrowing of substance. Accountability captures more information, but less meaning. It focuses on what can be measured, rather than on what matters in a broader sense.

The performative effects of this regime are significant. As metrics define what is visible, they also shape organizational attention and action. Organizations allocate resources, design strategies, and prioritize initiatives in relation to what is measured. Over time, what is visible becomes what is actionable, and what is actionable becomes what is relevant. Accountability does not simply reflect organizational activity; it reorganizes it. In this sense, accountability as selective visibility is not merely a limitation but a mode of governance. It defines the boundaries within which organizations can perceive their own activities and be perceived by others. It determines what can be evaluated, what can be improved, and what can be sanctioned. Ultimately, it shapes what organizations can be held responsible for, by defining what can be seen, measured, and compared.

Responsibility as discursive overproduction and practical underproduction

Within this configuration, responsibility takes on a paradoxical form. It is simultaneously overproduced as discourse and underproduced as practice. This dual movement is not accidental, but structurally embedded in the mechanisms through which accountability is organized in contemporary organizations. Responsibility is overproduced because it saturates organizational communication. Firms, public institutions, and business schools continuously articulate commitments to responsibility through reports, strategies, mission statements, and dedicated programs. Responsibility becomes a central element of organizational identity and legitimacy, a language through which organizations position themselves in relation to societal expectations. It is formalized, codified, and increasingly standardized, in the form of indicators, certifications, and reporting frameworks that make it visible and communicable. This proliferation of discourse is closely linked to the dynamics of organized hypocrisy. As Brunsson suggests, organizations rely on talk to align themselves with normative expectations in contexts where action is constrained by competing demands. Responsibility thus becomes a key component of organizational discourse, allowing institutions to signal conformity without fully transforming their practices. It is not only expressed, but systematically produced as a communicative resource.

At the same time, responsibility is underproduced in practice. Decision-making remains structured by metrics, performance targets, and competitive constraints that limit the scope of action. Responsibility is translated into measurable objectives, which makes it compatible with systems of evaluation but also narrows its meaning. What cannot be quantified — long-term consequences, systemic dependencies, or diffuse forms of harm — tends to remain outside the scope of decision-making. This translation shifts responsibility from a substantive engagement with consequences to a function of measurable performance. Organizations are not primarily evaluated on their capacity to respond to complex situations, but on their ability to meet predefined indicators. In this sense, responsibility is not eliminated, but redefined in terms that make it compatible with commensuration. The result is a structural asymmetry. The more organizations rely on metrics to govern action, the more they need to produce discourse that demonstrates responsibility. Yet these same metrics constrain the possibility of acting on responsibility in a substantive sense. Responsibility becomes increasingly visible, formalized, and institutionalized, but also less able to shape action. This paradox reveals a deeper transformation. Responsibility does not disappear; it is displaced. It becomes a property of representational systems rather than a principle guiding action. It is overproduced where it can be communicated and measured, and underproduced where it would require engagement with complexity and uncertainty.

Responsible organizations in a regime of governance by numbers

This dynamic extends across organizational fields. Business schools provide a particularly revealing example, not because they are exceptional, but because they make explicit the mechanisms through which responsibility is both produced and transformed. These institutions do not merely promote responsibility as a value; they actively contribute to the reproduction of the conditions under which responsibility is redefined. While responsibility is embedded in curricula and pedagogical practices, through courses on ethics, sustainability, and responsible leadership, business schools operate within environments structured by rankings, performance indicators, and competitive pressures. Their legitimacy depends on measurable outcomes such as graduate salaries, employability rates, research output, and international positioning. These metrics do not simply evaluate performance; they shape institutional priorities, orient resource allocation, and define what counts as success. This creates a specific form of translation. Responsibility, initially framed as a matter of ethical judgment and reflexivity, is progressively reformulated in terms that are compatible with systems of measurement. It becomes a competence that can be assessed, a performance that can be evaluated, and an attribute that can be displayed. In this process, responsibility is not abandoned, but redefined in ways that align it with the logic of quantification.

In business schools, students are thus trained within a double framework. On the one hand, they are encouraged to develop responsibility as a personal and professional attribute, grounded in ethical reflection, interpretation, and judgment. On the other hand, they are socialized into systems in which decision-making is structured by technical infrastructures and quantitative evaluation. They learn not only what responsibility is, but how it must be expressed in environments governed by metrics. This simultaneity is not contradictory but structurally coherent. As Supiot (2017) suggests, governance by numbers replaces deliberation with calculation, turning norms into targets and judgment into performance evaluation. In such a regime, responsibility becomes an object of measurement rather than a principle guiding action. It is assessed through indicators rather than enacted through judgment. Business schools thus function as sites of reproduction. They do not simply reflect broader organizational transformations; they stabilize them by aligning the discourse of responsibility with the systems that constrain it. They contribute to the production of a form of responsibility that is highly visible, widely taught, and institutionally reinforced, yet increasingly shaped by the requirements of measurement and comparability.

Conclusion: what becomes of responsibility?

Leadership has not disappeared; it has been reconfigured. Drawing on Simondon and Stiegler, this paper has argued that decision-making is increasingly produced within socio-technical systems that structure both what can be known and what can be decided. Leaders remain visible, accountable, and institutionally indispensable, yet the conditions under which they exercise judgment are increasingly shaped by technical infrastructures, predictive models, and algorithmic procedures. The crisis of leadership is therefore not a crisis of responsibility, but a transformation of the conditions under which responsibility can be exercised.

The question is no longer simply whether leaders decide. It is what they should be responsible for when decisions increasingly emerge from systems they do not fully control. In post-symbolic corporations, leadership is no longer grounded solely in the capacity to make decisions, but in the capacity to preserve the conditions under which meaningful judgment remains possible. The challenge is not to restore an idealized figure of the autonomous decision-maker, but to ensure that decisions remain open to interpretation, deliberation, and contestation in environments increasingly governed by technical systems. In post-symbolic corporations, leaders are no longer primarily responsible for producing decisions. They are responsible for ensuring that decisions remain open to judgment.

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