



Accountability as aporia, testimony, and gift

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ABSTRACT

This paper contributes to the understanding of accountability in its relation with responsibility. It applies Derrida's work on responsibility, testimony, and gift to the problematic of accountability. Accountability's entanglement in the tension between, morality and ethics, singular and general responsibilities is examined, and Derrida's analysis of the aporia of responsibility is expressed and explored in terms of an aporia of accountability: It is argued that accountability relies on responsibility but that the rendering of accountability tends to undermine responsibility. In seeking to make a positive contribution to the question of how accountability might contribute to raising levels of responsibility for the other, the wholly other, the paper critically builds on existing Levinasian perspectives on this question, and develops the suggestion, inspired by Derrida's work, that in appropriate circumstances the reconfiguring of accountability as testimony and as gift might help enhance responsibility.

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1. Introduction

In this paper we use Derrida's work, and in particular his analysis of the aporia of responsibility, and his reflections on testimony and the gift, to mobilize a critical reflection on accountability. Our objective is to make a conceptual contribution to understandings of accountability and to the work of making accountability more responsive to the other, the wholly other. Our objective is not new to critical accounting theory, and we take direct inspiration, from Terri Shearer's paper "Ethics and Accountability: From the For-itself to the For-the-other" (Shearer, 2002), which approaches our problem from the perspective of Levinasian ethics. Our own approach is firmly based in Derrida's work, and our views coincide with Shearer's on few specific propositions or issues. Nevertheless, our hope is that this paper might make some modest contribution to the project begun with the Shearer's paper.

We begin, in the second section of the paper, by picking out certain ideas about accountability that we find recurring in the literature. We focus especially on the relationship between accountability and responsibility and on related paradoxes. We do not offer a definition of accountability or provide a comprehensive review of the associated literature. Our aim is to quickly bring into focus certain relatively well-accepted ideas about accountability, some of which we want to put into question.

In the third section of the paper we introduce Derrida's analysis of the aporia of responsibility and argue that his analysis implies an aporia of accountability such that the conditions of possibility of accountability are at the same time the conditions of its impossibility. We contend that there can be no accountability without responsibility but that the practice of accountability, the rendering of accounts, undermines responsibility. This state of affairs we describe as the aporia of accountability. In this part of the paper our primary aim is to explain and justify the Derridean line of argument that leads to the aporia of accountability. We want to show why it is that we should see accountability, the process, and concept, of giving

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an account, an explanation or justification, of oneself and one's behaviour as a threat to moral responsibility. The paper aims to contribute to a critical literature that explores the dysfunctions and limits of accountability (see Roberts, 2009; Messner, 2009; Kamuf, 2007; O'Neill, 2004; Strathern, 2000; and Power, 1997).

The aporia of accountability can be understood in terms of a conflict between the singularity of moral responsibility, secured by secrecy, and the generality of ethics. The processes of accountability draw us into the ethical, into explaining and justifying to the community, and thereby it threatens to undo the singularity that is crucial to moral responsibility: "far from ensuring responsibility, the generality of ethics incites us to irresponsibility. It impels me to speak, to reply, to account for something, and thus to dissolve my singularity in the medium of the concept" (Derrida, 1992, p. 61). In the accounting literature, and even in work that engages with the pre-social dimensions of accountability, there is only limited appreciation of the significance of this conflict. Shearer (2002) perhaps comes closest to recognizing the problem. However, the Levinasian perspective she employs, does not encourage or support its clear formulation, and the prescriptions she offers are, it seems to us, consequentially limited.

In the fourth section of the paper we begin to critically explore the potential of accountability to enhance levels of responsibility for the other. We begin by considering and critically commenting on Levinasian perspectives on the issue and related suggestions. We focus especially on assumptions and suggestions in Shearer's paper (2002). We use our discussion of Shearer's paper as a vehicle for the clarification and development of our own thinking concerning accountability. Shearer's paper applies a conception of responsibility drawn from the work of Emmanuel Levinas to corporate accountability. She argues that there is a need to infuse corporate responsibility with the singularity of moral responsibility. Our main criticism of Shearer's analysis is that she ultimately fails to recognize the aporia of accountability and the danger that accountability presents for responsibility. This weakness, as we see it, is inherited from Levinas, and originates in his reluctance to acknowledge the ultimate irreconcilability of absolute and singular responsibilities to other (moral responsibilities) and general responsibilities to other others, to third parties, and to the community (ethical responsibilities).

The distinction between singular and general responsibilities is important to this paper. We will generally use the term "ethical" to refer to responsibilities arising at the universal or general, and intelligible level, of rules, codes, and social norms. We will normally use the term "moral" to refer to responsibilities arising at the level of the individual, responsibilities borne by one subject for another, that is, singular responsibilities that will typically not be intelligible in social terms.¹ A crucial concern of this paper will be to explore the implications for accountability of the relationship between singular and general, moral and ethical, responsibilities, and in particular the possibility that the ethical, and the accountability that goes with it, can become a threat to the moral.² We extend our exploration of this issue in latter parts of the fourth section of the paper. The analysis here revolves around the contrasting reactions that Derrida and Levinas have to biblical story of Abraham's binding of Isaac (Genesis: 22). In Derrida's analysis, the distinctions between moral and ethical responsibility tend to break down. That deconstruction leaves us, however, with the essential difficulty of reconciling one's absolute and singular responsibility to the other with one's singular responsibilities to other others. It leaves us facing a radical undecidability.

In the final part of the paper we develop consideration of how we might best respond to the aporias of responsibility and accountability, and how through accountability, levels of responsibility for the other might be raised. We develop our analysis in this section, in two parts, through a consideration of Derrida's analysis of testimony and of the gift. Our use of the notion of accountability as testimony takes its lead from Kamuf (2007), and relies essentially on the fact that testimony always opens a relation with the other in a way that calculative forms of accountability do not. The gift represents a response to the other that goes beyond Levinasian obligation. The gift thus opens a space for responsibility and accountability beyond obligation. In that space, or time, of the gift, we argue, ways may be opened, found, for sustaining the pursuit of accountability despite the final indissolubility of the aporias. Derrida grapples with the aporia of the gift, that is, the fact that the conditions of possibility of the gift are also its conditions of impossibility. The implication he draws from the impossibility of the gift is not that we should abandon the notion. On the contrary, he suggests the very impossibility of the gift may impassion our pursuit of it. We apply the same line of thinking to accountability. The aporia of accountability must not lead us to relinquish the notion of accountability. But it does bring clearly into focus the scale of the challenge faced. We must, somehow negotiate a path between contradictory, irreconcilable, and incommensurable responsibilities and accountabilities. Somehow we must allow the accounts given by our corporations to exceed the cycle of debt and credit. The account as impossible gift must give more than is owed. The measure of accountability given must exceed that owed.

¹ The authors we draw most heavily on in this paper, including Levinas, Derrida, Bauman, and Kierkegaard, are all concerned with the relation between singular and general responsibilities, but they do not all use the terms moral and ethical in the same way as we will generally use them in this paper. Levinas, for example, distinguishes between "morality" as "rules relating to social behaviour and civic duty", and "ethics" as "the extreme exposure and sensitivity of one subjectivity to another" (1984, p. 65).

² For Kierkegaard when the "the knight of faith" commits himself to the moral path he descends into a kind of madness of unintelligibility: "Humanly speaking, he is mad and cannot make himself intelligible to anyone. And yet it is the mildest expression to say that he is mad". The anguish of the knight of faith lies precisely in his understanding of the value of the ethical: "He knows that it is glorious to be understood by every noble-minded person and in such a way that the observer himself is ennobled thereby. This he knows, and he feels as though bound; he could wish that it was this task that was assigned to him. In like manner, Abraham might now and then have wished that the task was to love Isaac as a father would and should, intelligible to all, unforgettable for all time. He could wish that the task was to sacrifice Isaac for the universal, so that he could inspire fathers to illustrious deeds and he is almost horrified by the thought that for him such wishes only constitute temptations and must be treated as such" (Kierkegaard, 1843, p. 66).

2. Accountability and responsibility

Accountability is a notoriously “elusive” (Sinclair, 1995, p. 219), mobile, and seemingly “ever-expanding” (Mulgan, 2000) concept, and we will not attempt to define it or specify it in terms of necessary and sufficient conditions. Accountability is, however, not a hopelessly elusive concept: Understandings of it do share clear family resemblances,³ and it is in terms of such patterns of likeness and difference that complex concepts like accountability can perhaps best be grasped (see Bovens, 1998, p. 24). We will pick out only those family resemblances that seem most pertinent to the analysis we want to develop in this paper.

One area where resemblances are evident is in the association of accountability with responsibility. Bovens (1998, p. 26) goes so far as to identify accountability as an aspect of responsibility. He distinguishes two dimensions of responsibility: *passive* responsibility as accountability and *active* responsibility as virtue. Accountability then looks back and to the question “Why *did* you do it?”, whilst the virtue is directly concerned with the future and with the question “what is to be done?” (1998, p. 27). Two aspects of accountability are then typically picked out: the power to demand answers and to apply sanctions where appropriate (see, e.g., Schedler, 1999): We will concentrate on the former. The active and passive aspects are not easily disentangled: Conceptions of active responsibility and the behavioural options open will be shaped and potentially limited by existing regimes of passive responsibility, existing accountabilities.

Family resemblances are also evident in understandings of the relationship between accountability and rationality. Accountability has generally come to be understood in terms of the articulation of reasons: “the giving and demanding of reasons for conduct” (Roberts and Scapens, 1985, p. 447). As such: “To be ‘accountable’ for one’s activities is both to explicate the reasons for them and to supply the normative grounds whereby they may be ‘justified’” (Giddens, 1984, p. 30). The grounds of justification may be found, for example, in universal⁴ principles and discourses of rights and responsibility, in the values and traditions of a community, or in the procedures and protocols of an institution, but ultimately the normative ground of accountability is generally understood to be external⁵: As a subject of accountability I must “must perforce draw upon a normative structure that precedes and exceeds me” (Roberts, 2009, p. 966).

Not only must the responsible agent have reasons for action, she must be able to give an account of them. They must be reasons which are amenable to articulation in accounts: “A manager who cannot explain why he has taken a certain decision, on which rules he bases his behaviour . . . will not readily be called a ‘responsible manager’” (Bovens, 1998, p. 36–37). Rules, including law and bureaucratic roles and authoritative direction, provide obvious reasons for action. Accountability and responsibility are therefore commonly conceived of in terms of the dutiful performance of authoritatively established role requirements: “A responsible person is one who is disposed to take his duties seriously” (Hart, 1968, p. 213). There is increasing appreciation that compliance with authority and with role responsibility can in fact facilitate the evasion of responsibility and produce real irresponsibility (see Veitch, 2007). Increasing recognition of the tendency for active personal responsibility to be marginalized by the intensification of the juridification of modern society which “relieves the judging and acting person of the considerable . . . demands of a morality centered on the individual’s conscience” (Habermas, 1992, p. 452).

The relations between role responsibility, autonomy and accountability then increasingly appears as rather paradoxical: On the one hand it seems that where people break with the duties authoritatively imposed on them by their role they seem, almost by definition, to behave irresponsibly, unaccountably. On the other hand there is an understanding that there can be no real personal responsibility or accountability in the absence of autonomy: “A responsible person listens to the advice and commands of others, but acts and eventually decides on his own account and on the basis of his own perceptions and norms” (Bovens, 1998, p. 35). It seems to many that responsibility may require that we be prepared to break the rules and take responsibility for our own free action: “To be responsible does not mean to follow the rules; it may often require us to disregard the rules or to act in a way the rules do not warrant” (Bauman, 1994, p. 36). The potentially paradoxical, aporetic, nature responsibility is keenly recognized by some commentators: “If people are free to choose but at the same time are obliged to act only as others authoritatively choose for them, then they are not, for all practical purposes, free. If, on the other hand, people do choose freely, their actions may violate authoritative obligations, in which case their exercise of free choice is irresponsible” (Harmon, 1995, p. 8).

³ Wittgenstein famously discusses our understanding of such complex concepts taking the term “game” as an example, and showing that we do not grasp them in terms of simple definitions but rather in terms of patterns of similarity: “We are inclined to think that there must be something in common to all games, say, and that this common property is the justification for applying the general term “game” to the various games; whereas games form a family the members of which have family likenesses. Some of them have the same nose, others the same eyebrows and others again the same way of walking; and these likenesses overlap. The idea of a general concept being a common property of its particular instances connects up with other primitive, too simple, ideas of the structure of language” (Wittgenstein, 1958, p. 17).

⁴ Unerman and Bennett (2004) suggest that, ideally, corporate responsibilities, and associated accountabilities, in respect of issues extending beyond the merely legal, ought to be “democratically” determined. They advocate the procedural rules for the universal legitimation of moral norms through discourse entailed by Habermas’ conception of the ideal speech situation. Habermas’ discourse ethics (Habermas, 1983) meets with their approval because they find in it a dialogic approach to the testing of moral arguments that recognizes “universalisability as a prerequisite in determining the moral status of actions” (2004, p. 688) [0].

⁵ For example, where Mulgan (2000) would prefer to limit the concept of accountability, as such, to those situations where external standards and fora are involved, Sinclair (1995) would allow space for the idea of a private, or internal, accountability. Both would agree that in practice accountability is dominated by external standards, sometimes internalized.

Accountability is also recognized as having a complicated relationship with transparency. One the one hand, transparency has for decades been thought to produce accountability: “Sunlight is said to be the best of disinfectants; electric light the most efficient policeman” (Brandeis, 1914, p. 92). Many accounting theorists, including for example Shearer (2002) and Gray (1992), have emphasized what they see as the “emancipatory” power and potential of an increased accountability achieved through an expansion of rights to information. The power to require that information be made public, the capacity to breach silences and secrecies and to demand and to get data and answers is generally acknowledged as central to the process and conception of accountability. On the other hand it has been increasingly recognized that transparency can produce a kind of tyranny and have dysfunctional effects (see Tsoukas, 1997; Strathern, 2000; Hood and Heald, 2006; Fox, 2007; Roberts, 2009).

Power (1991) also identifies the provision of information, the making of things visible, as a key element of the accountability. He argues that the relationship of accountability generally “requires both that the agent act towards a particular end and that these actions are rendered visible by some form of accounting” (Power, 1991, p. 32). The conventional ordering of elements of the accountability process which implies that the information flows are mere derivatives of a previously established “duty of accountability” (p. 32) is challenged by Power. He suggests that the information flow itself may form and shape the relationship of accountability. The process or model of accountability then becomes fluid and circular “such that no single point of theoretical elaboration can claim priority” (Power, 1991, p. 39). Power draws our attention the creative aspect of the provision of information, the giving of an account, he suggests that the giving of information may itself shape, and even create, responsibility. We will contend that the provision of information can be destructive of responsibility. We will argue that moral responsibility and decision-making relies, in its singularity, on a certain secrecy that can be incompatible with the answerability and visibility demanded by accountability.

Responsible behaviour is commonly understood as necessarily entailing calculation: “Responsible conduct implies seeking and weighing alternatives on the basis of a calculation of the consequences for the interests of all those involved” (Bovens, 1998, p. 35). Practices of accountability have an associated tendency to harden into calculation,⁶ with narrative and subjective elements being subsumed by quantification, that threatens to put counting in the place of thought and “to displace the responsibility of decision and judgment from the ‘subjective’ place of thought to the balance sheet of summary numbers that ‘speak for themselves’” (Kamuf, 2007, p. 252). Kamuf’s argues for counter-practices of accountability that find ways of rearticulating the calculative and the narrative and the subjective in accountability, and that allow us to pause in the drive towards calculation, to think and to “listen at another rhythm for something else, for an incalculability and unforeseeability that cause the accountability programme to stammer or stutter: account, er, ability” (2007, p. 253).

There is a clear recognition in the accounting literature that there is a close relationship between accountability and power, and that systems of accountability tend to “mirror and enhance existing power relationships” (Perks, 1993, p. 41). The essential *raison d’être* of processes of accountability is perhaps best understood as the restriction of the agent’s freedom of judgement, decision, and action. On this view the imposition of accountability is best understood and perhaps justified as a means of encouraging agents to behave responsibly, where what counts as “responsible” behaviour is never neutral, but rather always invested with power. Accountability can then be seen as a heteronomous force that limits and reduces the freedom of those made subject to it, that is as a coercive “subjugating force” (Perks, 1993, p. 39), that potentially renders subjects more concerned with compliance with its demands than with behaving in any truly responsible way.

The giving and receiving of accounts is widely recognized as an “activity in which we *come to be* as selves and particular kinds of communities” (Schweiker, 1993, p. 235; see also Roberts, 1991; Willmott, 1996). Shearer (2002) has thoughtfully applied this line of thought to the construction of the corporations as a moral agent. She characterizes “giving an account” (2002, p. 545) as an activity in which we become subjects through the provision of reasons, justifications, explanations and rationalizations of character and behaviour, that make sense within the context of an ethical community.⁷ Accountability is then recognized as being owed to “a community”,⁸ and as part of the narrative process through which we make ourselves, our responsibilities and our behaviour intelligible: “I can only answer the question ‘What am I to do?’ if I can answer the prior question ‘Of what story or stories do I find myself part?’.” (MacIntyre, 1985, p. 216).⁹ In subsequent parts of this paper we will explore the implications for accountability of possible conflicts between singular and general responsibilities. A key aspect of the distinction between them will be the fact that whereas responsibilities arising at the general level will tend to be readily intelligible¹⁰ in terms compatible with the rendering of accounts, singular responsibilities will tend to be resistant to intelligibility and accountability.

⁶ Even when accountability becomes calculative, when subjects “become accountable to accounting, the numbers never speak for themselves. They need to be compiled, compared, and interpreted in ways which organisational members perceive as reasonable” (Ahrens, 1996, p. 168).

⁷ Shearer notes that Arrington and Francis (1993) articulate much the same view of accountability: as constitutive of the answerable subject obliged to justify itself to a community through the process of giving accounts.

⁸ “I don’t much like the word community, I am not even sure I like the thing” (Derrida, 1991b, p. 355).

⁹ These intelligible claims of accountability will be expressed in different arenas and at different levels including the commercial and the familial, and they will very often be most powerful, in for example shaping the agent’s sense of self and appropriate behaviour, when internalized, when “accountability also becomes a process internal to the “self” in the surveillance of the “me” by “I”” (Roberts, 1991, p. 358).

¹⁰ The key issue here is the intelligibility of the claims to a community: We make no distinction here between claims following in the Kantian tradition and aiming at a universality, and those confining themselves in the spirit of Hegelian *sittlichkeit* to the confines of a particular community.

Roberts (1991), like Shearer, sees accountability as implicated in the constitution of the subject, the self: “accountability introduces a clarifying focus into the lived reality of everyday life – an external view which simultaneously reflects, addresses, and confirms self” (1991, p. 357). He argues that hierarchical forms of accountability, such as characterize financial accounting, constitute the self as anxious and constrained, solitary and isolated: “anxiously preoccupied with securing self in relation to the objective standards of expected utility that accounting advertises and imposes” (1991, p. 362). This anxious subject tends to treat “others narcissistically as a mere mirror for self, or instrumentally merely as means or obstacles to my private projects” (1991, p. 362). It is clear, then, that Roberts sees routine hierarchical accountability as a heteronomous constraint to the subject’s freedom, and as threat to the morality of the subject’s relations with others: a threat to responsibility.¹¹

Both Shearer and Roberts regard existing accounting practice as inadequate for a responsible discharge of accountability. They both advocate socializing forms of accountability designed to affirm the “the interdependence of self and other” (1991, p. 356), and be more positively enabling of freedom and responsibility. As Roberts visualizes things, socializing forms of accountability would draw the subject, through unrestrained discourse, into “a recognition of other as other beyond my instrumental interest in them” (1991, p. 363). He suggests that socializing forms of accountability may become vehicles for the recovery of a moral component in processes of accountability. But he is not optimistic that this recovery can be achieved. He suggests that socializing forms will rarely be backed with sufficient power to overcome the hierarchical order: “rarely is enough energy and solidarity generated within these social contexts to create an overt challenge to the hierarchical order” (1991, p. 365).

We share the concern, of writers like Perks, Shearer, and Roberts, that accountability may undermine responsibility. We radicalize this perspective: Essentially we do not see remedies in the extension of rights to information or even in more social and socializing forms of accountability. We will argue that any accountability is intrinsically dangerous to moral responsibility. Accountability demands rational explanations and justifications, answers that are intelligible, answers that make good sense to others, and it *always* threatens to undermine the subject’s singular and inexplicable moral responsibilities. Accountability impedes the subject’s freedom to act in response to the unreasonable, unjustified, unaccountable demand of the wholly other. Accountability, even when imposed in the name of ethics, tends to undercut the subject’s capacity to behave morally. We will not argue that the notion of accountability should be abandoned but will follow Kamuf’s lead and suggest that we need to pause and take some time to rethink it. We will use Derrida’s work to help develop the possibility that we might counter some of the irresponsibilizing tendencies of accountability by rethinking it in terms of testimony and the gift.

3. The aporia of accountability

In this section we expand on the analysis of the paradoxes of accountability begun above, by drawing out implications for accountability and responsibility of some of Derrida’s late work, and in particular his reading of the story of Abraham and Isaac (Genesis: 22). Derrida uses that story to explore the problem of responsibility. Accountability and responsibility are of course deeply entangled and the aporetic aspect of responsibility has its reflection in an aporia of accountability: Accountability relies on responsibility yet, as will be explained below, the possibility of responsibility, which is a condition of accountability, tends to be undermined by the giving of accounts.

In the story of the binding of Isaac, the Akedah, Abraham believes himself to have been called by God to sacrifice his son Isaac, and without pausing to explain or give an account of himself to anyone, he leads Isaac up mount Moriah and makes preparations for the sacrifice until stopped by the intervention of an angel apparently bringing God’s new instruction that Isaac should be spared. Abraham’s decision to sacrifice Isaac is a “madness”, impossible to make intelligible in terms of the norms of the community, impossible to justify or explain to his wife Sarah. His behaviour is unaccountable, he keeps his silence, his secret, and goes on with the preparations, binding Isaac in readiness for sacrifice: What could he say if he spoke, but that he intended to commit murder?

Derrida argues that the moment of decision, and especially the just or moral decision, is always “madness” (Derrida, 1994b, p. 255). This paradoxical mad, impossible, instant of decision cannot be a matter of the wise weighing up of reasons, cannot be a dutiful application of norms and universals. On the contrary it is always singular, the decision-maker’s alone, not open to intelligible explanation, beyond rational or calculative accountability, a kind of secret: “Such, in fact, is the paradoxical condition of every decision: it cannot be deduced from a form of knowledge of which it would simply be the effect, conclusion, or explication. A decision is, in the end, always secret” (Derrida, 1992, p. 77). All and any decisions must go beyond all our planning and preparing for them; the decision happens in the impossible instant beyond all anticipation, preparation, and beyond justification. On this view of things, decisions are always a matter of faith, and the instant of decision is extra, other to, all the knowledge gathered and reasoning done in preparation for decision. The genuine decision will “surprise, in a word, the very subjectivity of the subject” (Derrida, 1994a, p. 68). Without this certain unjustifiability, or “undecidability”, of decision there would be no genuine decision, no instant of decision, and no responsibility. No matter how thoroughly we calculate the alternatives, anticipate the possible outcomes, a decision must fundamentally break with

¹¹ Roberts has developed his analysis of these themes in subsequent papers – see for example Roberts, 2009.

those calculations and anticipations and it is in this breaking with calculative rationality that freedom and responsibility arises.

“To give in the name of, to give to the name of, the other is what frees responsibility from knowledge – that is, what brings responsibility unto itself, if there ever is such a thing. For yet again, one *must* certainly *know*, one *must know it*, knowledge is necessary if one is to assume responsibility, but the decisive or deciding moment of responsibility supposes a leap by which an act takes off, ceasing in that instant to follow the consequence of what is – that is, of that which can be determined by science or consciousness – and thereby *frees itself* (this is what is called freedom), by the act of its act, of what is therefore heterogeneous to it, that is, knowledge. *In sum, a decision is unconscious* – insane as that may seem, it involves the unconscious and nevertheless remains responsible. (1994a, p. 69)

The decision’s movement, leap, beyond reason and calculation, necessarily carries it beyond the self-sufficiency of the subject, beyond the self-same. The decision moves beyond the subject’s sphere of control, it invokes the other, even if only the other within the subject: “it preserves something passive, even unconscious, as if the deciding one was free only by letting himself be affected by his own decision and as if it came to him from the other” (Derrida, 1994b, p. 255). The decision involves a break a rupture with the egological sovereignty of the subject.¹² The decision cannot simply follow from the settled character of the subject and an informed evaluation of alternatives. With the genuine decision the other breaks in, something new happens. The genuine decision “signifies in me the other who decides and rends” (Derrida, 1994a, p. 68). The decision then entails an opening to the other, an allowing of the other to come.

True responsibility arises in suffering the anguish of the undecidability of decision. It arises in enduring the fact that no real decision can ever be fully justified. A response to the demand of one singularity, of any one other, will inevitably entail a neglect of the needs and demands of the generality of all others. In being responsible to God’s command, Abraham fails in his responsibility to Sarah, his wife, and to the community, and he cannot justify, or account for, his decision. Derrida sees us all as effectively in the same situation as Abraham, every time we decide which others we will respond to and by default which we will sacrifice:

“I can respond only to the one (or to the One), that is, to the other, by sacrificing the other to that one. I am responsible to any one (that is to say to any other) only by failing in my responsibilities to all the others, to the ethical or political generality. And I can never justify this sacrifice, I must always hold my peace about it. Whether I want to or not, I can never justify the fact that I prefer or sacrifice anyone (any other) to the other. I will always be secretive, held to secrecy in respect of this, for I have nothing to say about it. What binds me to singularities, to this one or that one, male or female, rather than that one or this one, remains finally unjustifiable (this is Abraham’s hyper-ethical sacrifice), as unjustifiable as the infinite sacrifice I make at each moment.” (1992, p. 70–71)

Abraham’s commitment to his responsibility to the radical singularity of the other, requires that he sacrifice the ethical responsibilities that he has as a member of the community: He simply cannot give a reasonable account of himself to his community, he cannot justify his decision.

For Derrida, the instant of decision making and our responsibility for it is always singular. That singularity of decision and responsibility relies upon a certain secrecy. In the instant that one begins to speak about one’s responsibility, or in the instant in which one gives or looks for an account of decision-making, the singularity of real decision-making and responsibility begin to be undermined:

“To the extent that, in not saying the essential thing, namely, the secret between God and him, Abraham doesn’t speak, he assumes the responsibility that consists in always being alone, entrenched in one’s own singularity at the moment of decision. Just as no one can die in my place, no one can make a decision, what we call “a decision,” in my place. But as soon as one speaks, as soon as one enters the medium of language, one loses that very singularity. One therefore loses the possibility of deciding or the right to decide.” (1992, pp. 60–61)

For Derrida, it is in keeping silent, in not sharing the secret, in not giving an account of himself and his behaviour, in not speaking and making things public and open to debate, that Abraham assumes responsibility. This responsibility “consists in always being alone, entrenched in one’s own singularity at the moment of decision” (1992, p. 60). On this view, every decision is singular: “at the same time solitary, secret, and silent” (1992, p. 60). In the moment that we break our silence to speak we begin to lose the singularity that is vital to the power of decision. In language we enter the world of rules and norms justifications, explanations and accounts, and in language there is relief from singularity and from the anxiety and anguish of decision, of unjustifiable decision: the undecidable. In so far as it delivers us from our singularity, and the anguish of decision, language strips us of freedom of decision and responsibility.

This binding of absolute responsibility and secrecy, this “strange contract – both paradoxical and terrifying – that binds infinite responsibility to silence and secrecy” (Derrida, 1992, p. 60), is radically inimical to those views, widely held in terms

¹² Responsibility and accountability cannot be grounded in a self-transparent subject: “A theory of the subject is incapable of accounting for the slightest decision” (Derrida, 1994a, p. 68). However, in contrast to Roberts (2009) and Messner (2009) who, taking inspiration from Judith Butler’s work, emphasize the limits to accountability posed by the opacity of the self, we emphasize that the very possibility of decision, and responsibility and thus of accountability for decision, albeit a paradoxical or aporetic accountability, is grounded in the other of the unconscious and in the opacity of maintained silence and secrecy.

of both common sense and ethical reasoning, that tie responsibility “to the public and to the nonsecret, to the possibility and even the necessity of accounting for one’s words and actions in front of others, of justifying and owning up to them” (1992, p. 60). Indeed, insofar as we accept that the retention of absolute responsibility, in its essential singularity, implies the maintenance of secrecy, it also implies that “I don’t account for my actions, that I answer for nothing [*que je ne réponde de rien*] and to no one” (1992, p. 60). This responsibility holds its secret, it refuses to be held to account: “Tyranically, jealously, it refuses to present itself before the violence that consists of asking for accounts and justifications, summonses to appear before the law of men” (1992, p. 62).

The ethical order can be understood as being essentially governed by generality. As such it evokes a responsibility of speech, that demands that one be sufficiently engaged with the generality “to justify oneself, to give an account of one’s decision and to answer for one’s actions (Derrida, 1992, pp. 60–61). For Derrida, Abraham’s hyper-ethical sacrifice teaches us, above all, that ethics, paradoxically, threatens responsibility: “far from ensuring responsibility, the generality of ethics incites to irresponsibility” (1992, p. 61). It does so by demanding that one speak, that one respond, that one give an account, and in speaking in giving of an account the singularity, on which responsibility relies, evaporates:

“Such is the aporia of responsibility: one always risks not managing to accede to the concept of responsibility in the process of *forming* it. For responsibility (we would no longer dare speak of “the universal concept of responsibility”) demands on the one hand an accounting, a general answering-for-oneself with respect to the general and before the generality, hence the idea of substitution, and, on the other hand, uniqueness, absolute singularity, hence nonsubstitution, nonrepetition, silence, and secrecy.” (1992, p. 61)

In keeping silent, in not accounting to Isaac, Sarah, or the community in general, Abraham exemplifies a resistance to the “temptation of the ethical” (Kierkegaard, 1843, p. 101); a temptation which the guise of a call to responsibility, can draw us into irresponsibility: “a temptation, a tendency, or a facility that would sometimes have to be refused in the name of a responsibility that doesn’t keep account or give an account, neither to man, to humans, to society, to one’s fellows, or to one’s own” (Derrida, 1992, pp. 61–62). It is clear that Derrida wants to break with the notion that responsibility is always tied accountability and to general principles that can be publicly explained and justified. This responsibility of general principles, this ethics, must be repeatedly sacrificed in the name of an infinite singular responsibility. Ethical duty must be sacrificed in the name of duty: “One must behave not only in an ethical or responsible manner, but in a nonethical, nonresponsible manner, and one must do that *in the name of* duty, of an infinite duty, *in the name of* absolute duty” (1992, p. 67).

Abraham’s binding of Isaac, his sacrifice of the ethical, is a painful betrayal precisely because his ethical responsibility is real and valuable. The sacrifice is necessary because, in Abraham’s case, the demands of the singular and the general appear as irreconcilable incommensurables. Abraham’s willingness to murder Isaac is, for Derrida, both an act of fidelity to an infinite responsibility and an appalling breach of responsibility and human law¹³: “The sacrifice of Isaac is an abomination in the eyes of all, and it should continue to be seen for what it is – atrocious, criminal, unforgivable” (1992, p. 85). Thus for Derrida, we must recognize Abraham as a “murderer”; the ethical order “must remain valid” (1992, p. 85). He acts as if his absolute responsibility towards the singular other, somehow absolved him of his responsibilities towards his son, his wife, and his community: “Without being so” (1992, p. 73), he acts as if he is relieved of his duties towards the others, to the “generality of the ethical”, by his absolute duty to the one.

The stark theatricality of Abraham’s situation, on Mount Moriah, should not blind us to the fact that the aporetic structure of the events on Mount Moriah are constantly repeated in all of our lives. The aporia of responsibility is “inscribed in the structure of our existence” (Derrida, 1992, p. 85). We can act responsibly to the other only by in the same instant failing in our responsibility to other others. We can follow one path, one set of possibilities, only at the expense of every other path, at the expense of other possibilities. For Derrida, and for the enterprise of deconstruction, there is no escape from undecidability and equivocation. As Derrida sees things, the challenge is, somehow, to negotiate a path between opposing, contradictory, irreconcilable, and incommensurable, responsibilities. Responsibilities to particular, singular, others and to the generality of the community. Derrida insists that we too often imagine that responsibilities and related accountabilities can be easily and un-problematically established, in just about any social situation, in terms of ethical duty. Too often we ignore the fact that the notion and practice of responsibility is always fraught with difficulty, paradox, and scandal: Abraham’s situation awful but it is also in essence common: “the most common and everyday experience of responsibility” (1992, pp. 67). The absolute responsibility that binds one to the other in all its singularity, opens up the possibility, the danger, of absolute sacrifice of other others: “I cannot respond to the call, the request, the obligation, or even the love of another without sacrificing the other other, the other others” (1992, p. 68).

Derrida stresses that Abraham’s relationship with God, reflects the common structure of the relationship that each of us has with the other, the wholly other,¹⁴ however we name it. This relationship, of absolute and singular responsibility towards the wholly other, is essentially messianic. We are called to respond to the other that is to come. But it is a messianism

¹³ “Abraham is thus at the same time the most moral and the most immoral, the most responsible and the most irresponsible of men, absolutely irresponsible because he is absolutely responsible, absolutely irresponsible in the face of men and his family, and in the face of the ethical, because he responds absolutely to absolute duty, disinterestedly and without hoping for a reward, without knowing why yet keeping it secret; answering to God and before God” (Derrida, 1992, p. 72).

¹⁴ “Every other (one) is every (bit) other [*tout autre est tout autre*], everyone else is completely or wholly other” (Derrida, 1992, p. 68).

without the comfort of knowing the shape or character of the messiah: “There is no face-to-face exchange of looks between God and myself, between the other and myself. God looks at me and I don’t see him and it is on the basis of this gaze that singles me out [*ce regard qui me regarde*] that my responsibility comes into being” (1992, p. 91). We do not have the comfort of knowledge; knowledge of what is to come, and we cannot justify, even to ourselves, the hyper-ethical sacrifice we make of others when we respond to the one, that is, the other. Nevertheless the messianic structure of our singular responsibility demands that we let the other come. We might describe this as a call for the “invention of the entirely other . . . because one gets ready for it, one makes this step designed to let the other come, *come in*” (Derrida, 1987, p. 56). This other that we are called to allow to come in, *en venir*, is beyond our knowledge and understanding; we are called not to make it, but rather to make room for it to come. It cannot be a reflection of our self-sameness, our possibilities: “the other is not the possible” (1987, p. 60). Paradoxically then, the only possible invention, of the other, is the invention of the impossible: “an invention has to declare itself to be the invention of that which did not appear to be possible; otherwise it only makes explicit a program of possibilities within the economy of the same” (1987, p. 60). Deconstruction begins with this paradox of invention. Deconstruction aims to move beyond the reinvention of the same, beyond a repetitive invention of the possible. It makes space for the coming of the other. One does not invent the other, or force it to come, one lets it come: “deconstructive inventiveness can consist only in opening, in uncloseting, destabilising foreclosure structures, so as to allow for the passage toward the other” (1987, p. 60).

In subsequent parts of this paper we will consider how we might modify or extend our conceptions of accountability in order to make the practice of accountability more open to invention other, and to destabilise those structures, including structures of accountability, which tend to block or foreclose movement towards the other. We will suggest two approaches. First we will explore the potential of accountability as testimony, which following Kamuf and Derrida, we will argue always opens a relationship with the other. Secondly we will consider the potential of rethinking accountability as gift; the gift of accounts beyond obligation. The gift is a response to the other, in all its singularity, a response free of the coercion of duty, a response free of the burden of what is already known to be owed. The responsibility to let the other come requires a response that gives more than is owed. It requires the impossible: an impossible pure giving. With the notion of the pure gift Derrida distances himself and deconstruction from the economy of debt and credit.

4. Accountability and raising levels of responsibility for the other

Before we turn to look in detail at accountability as testimony and gift, we will critically examine a Levinasian view of the potential development of accountability presented in the critical accounting literature by Shearer (2002). We share Shearer’s concern to find ways of developing accounting so that it might better respond to and reflect moral responsibilities for the other. In critically reflecting on Shearer’s Levinasian analysis we endeavour to clarify how our view, inspired by Derrida’s considerations of responsibility, differs conceptually from the position she takes, in respects that bear on suggestions we develop in later sections of the paper.

4.1. Levinasian perspectives on accountability; comment and criticism

Shearer is critical of the present state of corporate accountability. She argues that so long as it remains heavily reliant on the discourse of neoclassical economics, it will be inadequate to discharge “legitimate” demands for corporate accountability. Shearer suggests a remedy for this inadequacy. Shearer suggests that “what is required is the infusion into the language of economic accounts of a countervailing ethic that takes seriously the intersubjective obligation to the Other” (2002, p. 544). She argues that the work of Emmanuel Levinas offers just such an ethic. She goes on to recommend that this process of expanding the moral responsibility of corporate entities may be begun through the enactment of an accountability broadened “through those practices described as ‘social accounting’” (2002, p. 544).

Shearer adopts the view that the action of “giving an account” itself enacts a certain moral agency and consequent responsibility. She argues that this is so because: “to give an account is to present one’s identity in relation to others and to the circumstances within which one acts, and in the process to transform one’s efforts and exertions into a power that is subject to critical evaluation” (2002, pp. 543–544). On this view the corporation becomes part of the moral community by virtue of the accounts it gives, and the kind of moral agency enacted depends upon the nature of the accounts given. Shearer proposes an essentially narrativist view of the origin and nature of identity and responsibility. She argues that moral agency originates, and is shaped, in narrative, and specifically in the rendering of accounts, the giving of reasons for action, the provisions of justifications intelligible in terms of the norms and standards of some moral community (see 2002, pp. 565–566). For narrativists, like Martha Nussbaum, Alasdair MacIntyre, Richard Rorty, and it seems Shearer, social identity becomes the primary source of responsibility and obligation. The agent’s identity, and its responsibilities, are seen to be intersubjectively constituted in the giving and taking of narrative and accounts, in terms intelligible to a particular community “whose values and beliefs will serve to judge his intentions, actions and outcomes” (Shearer, 2002, p. 566). One problem with approaches that bind responsibility and social identity, is that they open up the very real possibility that certain “others”, and their claims, will simply not register in terms of the moral reflection enacted by the narrative and account giving of the community: It can lead to a “form of moral blindness” (Furrow, 1995, p. xix).

From time to time events occur which reveal, sometimes only in retrospect, the failure of morality, and accountability, grounded in social identity: Zygmunt Bauman (1989) suggests that the Holocaust was such an event. Applying Levinasian

insights, Bauman sees morality as tied to a primordial proximity, of subject to subject, and he warns us of modern society's capacity "to extend inter-human distance to a point where moral responsibility and moral inhibitions become inaudible" (Bauman, 1989, p. 192). Following Bauman's work, various writers have explored the ways in which the processes of accountability can be implicated in the erosion or neutralisation of moral responsibility; see, for example, Funnell, 1998; McPhail, 1999; and Biesta, 2004. The clear concern arising from this work is that processes of accountability have a tendency, more than a potential, to create social distance, threaten proximity, and thereby undermine moral responsibility. Bauman and Shearer both find their inspiration in Levinas, yet take quite different approaches to the tension between the moral and ethical, singular and general, responsibility that preoccupies us in this paper. Neither seems to us to strike the balance, but the approaches they take do help clarify the issues. We will briefly consider Bauman's position and then contrast it with Shearer's which is closer to our own.

Morality, for Bauman, is singular and "inherently 'non-rational'" (1993, p. 11). In the domain of morality, my face-to-face relations with the other individual, "there is nothing to justify my responsibility" (1993, p. 75). No rules determine or set limits to my moral responsibility, and it can never "be exhausted by any 'ethical code'" (1993, p. 11). Ethics, on the other hand, as Bauman sees it, is a matter of rules: an attempt to codify right behaviour, and to impose order and rationality on responsibility. Ethics is general and tends to aim for universality: It operates on the basis that ideally, in the matters with which it concerns itself, it should be possible to establish unambiguous rules for distinguishing between proper and improper behaviour. The ideal "unambiguous rules" then become the mark in relation to which the subject is answerable, accountable, and this accountability impedes the subject's moral responsiveness to the other: "It places answerability to legislators and guardians of the code where there had formerly been answerability to the Other" (1993, p. 11). Ethics, then, offers to replace the messy, singular and "incurably aporetic" (1993, p. 11) decision making of morality, with the reassurance of code and rule and in the process robs us of the burden of morality, the burden of decision and moral responsibility. The promise of the "*non-ambivalent, non-aporetic ethical code*" (1993, p. 9), the pursuit of which has, in Bauman's view, characterized modernity, is he insists a false one. Ultimately ethical codes cannot shield us from responsibility for our own moral choices: "It transpires sooner or later that following the rules, however scrupulously, does not save us from responsibility" (1993, p. 20).

Bauman constantly warns of the danger of a "substitution of ethics for morality" (1993, p. 14) in modernity, and seems to advocate a retreat from the ethical into an entirely asocial morality of the face-to-face, where somehow subjects have an innate, pre-social, capacity to tell right from wrong. Our own view is that there can be no morality without context, no entirely pre-social morality (see Waxman, 2009 and McKernan, 2011). There is in Bauman's analysis little sense of the value of the ethical, which always seems to appear simply as a threat, and little sense of the anguish of undecidability, the anguish of the subject grappling with a moral responsibility requiring sacrifice or suspension of the ethical (Kierkegaard, 1843, p. 66). Bauman's position is hard to reconcile with Levinas' insistence, discussed in some detail below, that the existence of the third party requires that we make a transition to justice, and that our responsibilities to the other always take form in relation to our responsibilities to other others.

Shearer, in contrast to Bauman, grasps that the moral and ethical must work together, and insists that if morality, of the order of the radical responsibility of one subject for another, "is to have any import whatever, it must be allowed to inform those structures of accountability by which we define moral life, must comprise some part of the normative criteria by which we evaluate and judge the behavior of ourselves and others" (2002, p. 566). She recommends that moral responsibility in the commercial sphere be promoted through "an enhanced social reporting for employee groups, customers, suppliers, and others with whom the economic entity contracts, as well as environmental concerns and others with whom the entity does not contract" (2002, p. 568). Accountability, as: "a relation of *answerability*, or an inter-subjective relationship whereby one is obligated to demonstrate the reasonableness of one's actions to those to whom one is accountable" (2002, p. 563), is at the heart of Shearer's narrative view of the constitution of the moral subject and responsibility. It is perhaps not surprising then that she seeks to enhance moral responsibility by extending accountability. She is, furthermore, clear that it is society, the "the collective good of the wider community" (2002, p. 562), that ought to provide the standards of accountability, that in turn shape the responsibilities of the subject: "it is the community of others in relation to whom one is accountable that defines the "good" in terms of which the "reasonableness" will be judged" (Shearer, 2002, p. 563).

Where Shearer sees extended accountability as a means of generating enhanced responsibility, Bauman would see a threat to the moral self and its autonomy. While Bauman sees the ethical as perhaps the primary threat to morality in modernity, Shearer looks for reconciliation, albeit imperfect, of the two orders, if only the moral order is somehow allowed to inform the ethical. She seems not to fully acknowledge the threat, that Bauman sees and which we have discussed in Derridean terms in previous parts of this paper, that the processes of accountability pose to responsibility. On Bauman's Levinasian view "morality has no excuse, as it precedes the emergence of the socially administered context inside which the terms in which justifications and excuses are couched appear and make sense" (Bauman, 1993, p. 13–14). On this view, not only does morality have and need no justification, no rationale, no excuse, the immediacy of moral responsibility is positively opposed to explanation, justification of reasonableness, and accountability. It is the very immediacy of the relation of moral responsibility "prior to any commentary or quotation – that accounts for its action-guiding force" (Furrow, 1995, p. 166). On this view moral responsibility is "opposed to the realm of cognitive discourse" (Furrow, 1995, p. 166); opposed to the realm of accountability, and extended accountability, in which "one is obligated to demonstrate the reasonableness of one's actions" (Shearer, 2002, p. 563).

Shearer seems to appreciate that, from a Levinasian view of things, there is a problem with her prescription of extended accountability:

“To be sure, any “wider” structure of accountability that is imposed by accountants will necessarily be removed from the immediacy of the face-to-face ethical obligation that it seeks to recognize. As what is quite literally a third-party reconstruction, there clearly is no form of accounting that can capture the unwilling response to the other that forms the genuine ethical relation to the other.” (Shearer, 2002, p. 570)

What Shearer does not seem able to come to terms with is the fundamental aporia involved here; the aporia of accountability, the fact that accountability is not just “removed from the immediacy” of responsibility, but that it threatens to undermine responsibility. Shearer is therefore happy to go on and suggest that, despite the “remove” extended accountability can enhance responsibility: “accountants can help to make our economic institutions more responsive to the other, by seeking an accountability that formally recognizes the obligation to the other – even if it does not and cannot reflect the originary relationship from which this obligation derives” (2002, p. 570). The institution and extension of formal structures of accountability, including those that purport to attempt to “create accountability in ways that acknowledge both the value of the Other and the corresponding obligation to the Other” (Shearer, 2002, p. 568), inevitably involves the articulation of some particular conception or understanding of the social world. The introduction of description, explanation, and justification, of obligation, makes moral obligation depend on a subject’s representation of the social reality; including herself, the other, and their relationship. In the process the immediacy of moral responsibility is cancelled by commentary. The subject as addressee of prescription takes over, through its representation of the reality, the role of addressor: “The transcendence of the other – the infinite dimension of the obligation in Levinas’s terms – is neutralized when obligation is subject to discourse” (Furrow, 1995, p. 167). When we begin to think, and rationalize, about who we owe a responsibility to and why, when we give the other an account that speaks of our responsibility, we begin to undermine the unmediated claim of the other: we begin to undermine our moral responsibility.

Shearer herself clearly has reservations concerning the viability of her recommendation. She makes it clear that she does not mean to imply that: “the rules of economic life can be set out in a manner that preserves or captures the asymmetry and alterity of Levinas’s face-to-face relation, wherein the origin of ethical obligation resides” (2002, p. 566). She suggests that such rules “and no account thereof – can escape the third-party orientation that reduces alterity to sameness” (2002, p. 566). She cautions that care would need to be taken to prevent an expanded accounting from falling prey to the objectifying and appropriative attitudes to the other that characterize economic logic. She warns us that “accountants should be wary of perpetrating the perversion by economic logic of an ever-expanding sphere of human existence” (2002, p. 569). Effectively she anticipates Kamuf’s warning that accounting is always liable to collapse into calculative modes that tend to exclude the other. She rather pessimistically argues that there is “no point of departure” (2002, p. 569) for accounting that is not implicated in the socio-political economy. To imagine otherwise she suggest would be to “radically underestimate the constitutive power of dominant discursive practices” (2002, p. 569). Our own view is that our point of departure needs to be in practices that allow the other to come. We try, in subsequent parts of this paper, to explore ways in which such a possibility might be developed through accountability as testimony and gift.

It may indeed be true that it is in giving an account of ourselves and our behaviour, in explaining ourselves, in breaking silence, in not holding things secret, that we secure our place in the ethical community. But this very ethics, and the accountability it requires, seems to threaten our absolute responsibility to the wholly other. Despite her reservations, noted above, Shearer avoids the implications of the fact that the ethical may undermine the moral; that the ethical agent enacted in terms of language, social norms, and accounts may be led to privilege the intelligible responsibilities arising on the general level at the expense of the singular, and perhaps unintelligible, responsibilities for the other. Despite her reservations, the central recommendation she makes for enhancing moral responsibility is an extended *social* accountability.

That Shearer’s approach to the mediation of the moral and ethical does not entirely jar within a *lian* framework, is we suggest attributable to the nature, and in our view limitations, of Levinas’ own treatment of the matter. We will attempt to justify this claim and explore the implications, in the following part of the paper. In the process we will follow Derrida in questioning, even deconstructing, the distinction between singular and general responsibilities.

4.2. *The third party and the transition to the ethical*

For Levinas, the subject has the choice of behaving more or less responsibly, more or less ethically. But from the outset the subject is always already hostage to the other, already responsible for the other: “Even if I deny my primordial responsibility to the other by affirming my own freedom as primary, I can never escape the fact that the other has demanded a response from me *Before* I affirm my freedom not to respond to his demand” (Levinas, 1984, p. 63). As Levinas sees things, the subject’s singular responsibility for the other is not something chosen, learnt, or otherwise acquired by a subject: This responsibility is not something “that happens to a subject” (Levinas, 1974, p. 114). On the contrary, it is in this singular responsibility for the other, and prior to any representation or account of it, that the subject is constituted and finds itself, it is “the null-site of subjectivity” (Levinas, 1974, p. 10). This “primordial”, singular, responsibility precedes the subject’s essence. It is not something that emerges as a subject develops socially or through social practices such as social accounting: “The unlimited responsibility in which I find myself comes from the hither side of my freedom, from a “prior to every memory,” an “ulterior

to every accomplishment,” from the non-present par excellence, the non-original, the anarchical, prior to or beyond essence” (Levinas, 1974, p. 10).

For Levinas the transition from the singular responsibilities, of the subject for the individual other, to social justice, is made possible by the third party that prevents the closure of the subject’s relationship with the other and signals that a world of other others exists outside that dyadic relationship. This disruption, as Levinas sees things, opens up the space for society and for a social justice, albeit justice grounded in “proximity”, that is, in face-to-face encounter with the other: “Justice is impossible without the one that renders it finding himself in proximity” (Levinas, 1974, p. 159). The transition from absolute, incalculable, singular responsibility for the other to justice, a matter of general responsibility to all the others, involves rationalization, the addition, allocation, and limitation of obligation: “Justice for Levinas is a way of stopping me from spending everything on one account” (Caputo, 1997a, p. 205). The third party becomes “an incessant correction to the asymmetry of proximity” (Levinas, 1974, p. 158), a correction to the asymmetry of the relations of responsibility between self and other, that “makes it possible to escape the moral chaos” that his non-universalist position might otherwise entail (Davis, 1996, p. 84). Levinas appears to find the reconciliation of singular and general responsibilities inherently unproblematic: He “leads us to believe that the transition from substitution (singularity) to justice (universality) can be made without sacrifice, without conflict and loss” (Caputo, 1997a, p. 207). Shearer follows Levinas lead in assuming the reconcilability of the singular and general levels of responsibility, and that the singular must be made to “inspire and direct” the general order (Levinas, 1984, p. 65): She suggests that corporations might be made “more responsive to the other, by seeking an accountability that formally recognizes the obligation to the other” (Shearer, 2002, p. 570), and like Levinas seems unwilling to fully address the danger that the moral order presents to the ethical.

Derrida in contrast sees the relationship between the singular and general responsibilities as always troubled and imperfect; as always leaving an unresolved remainder in the form of irresolvable conflicts of responsibility. Derrida, as previously discussed, is prepared to embrace the notion of unconditional, singular responsibilities entirely beyond, and even incompatible with, one’s general responsibilities to the community. Indeed, he recognises that the general obligations to society may need to be sacrificed in favour of unconditional responsibility to the singular other. Levinas is not willing to take this step, not willing to recognize that such a sacrifice may be necessary. Levinas’ distance from Derrida’s position, on this issue, is perhaps best clarified in relation to his response to Kierkegaard’s analysis (1843) of the story of Abraham’s and Isaac. Kierkegaard reads the story as exemplifying the part to be played by faith in lifting the subject from the ethical order of generality to the order of singular responsibility. For Kierkegaard the key moment of the story is the point where Abraham transcends ethics, that is, the moment when, ready to sacrifice ethics, he raises the knife to strike his son. Levinas proposes an opposite reading. He suggests that perhaps “Abraham’s ear for hearing the voice that brought him back to the ethical order was the highest moment in this drama” (Levinas, 1976, p. 74). The key moment, for Levinas, is not when Abraham commits himself to the sacrifice of the ethical, it is, on the contrary, when he steps back from that sacrifice. For Levinas the fact that Abraham “obeyed the first voice is astonishing: that he had sufficient distance with respect to that obedience to hear the second voice – that is the essential” (Levinas, 1976, p. 77). Where Kierkegaard sees the climax of the drama as the suspension of the ethical, Levinas in absolute contrast sees the high point as “a teleological suspension of the religious, as it were, in the name of the ethical” (Caputo, 1997a, p. 207).¹⁵

For Levinas, the subject’s relationship of proximity with the face of the other brings it into relation with all humanity: “It is not that there first would be the face, and then the being it manifests or expresses would concern himself with justice; the epiphany of the face qua face opens humanity” (Levinas, 1961, pp. 212–213). For Levinas, the third party is always present in the subject’s face-to-face relation with the other: “in the relationship with another I am always in relation with the third party” (1986, p. 82). It is clear then that for Levinas the subject’s singular responsibility to the other takes shape in relation to its general responsibility that emerges in relation to third parties: “the relation to the ‘singular’ other must be understood in terms of the demand for worldly justice” (Plant, 2003, p. 434). For Levinas, the needs and demands of other others, must moderate our response to the other: for the “Other’s hunger – be it of the flesh, or of bread – is sacred; only the hunger of the third party limits its rights” (Levinas, 1963, p. xiv). Indeed, for Levinas *only* the needs of other others, third parties, can limit the response owed to the other, and thus inaugurate justice:

“If there was only the other facing me, I would say to the very end: I owe him everything. I am for him. And this even holds for the harm he does me: I am not his equal, I am forevermore subject to him. My resistance begins when the harm he does me is done to a third party who is also my neighbour. It is the third party who is the source of justice, and thereby of justified repression; it is the violence suffered by the third party that justifies stopping the violence of the other with violence.” (1986, p. 83)

The ever present third party introduces a requirement for justice, for judgement and decision. It requires calculation, a weighing up and moderation of the infinite claims of the other and other others. The, third party, complicates things of course, “proximity becomes problematic: one must compare, weigh, think; one must do justice” (Levinas, 1986, p. 82). Nevertheless, Levinas seems to see the possibility of a relatively easy transition from singular to general responsibility, a continuity even. Derrida, on the other hand, sees irresolvable aporia: “justice is incalculable, it demands that one calculate

¹⁵ For Kierkegaard the term “religious” refers to one’s absolute, unconditional, and singular responsibility to the wholly other. Kierkegaard uses the term “ethical” to refer to universal, or general, calculable obligations that do not bind the subject unconditionally, in the way that “religious” responsibility does.

with the incalculable” (1994b, p. 244). Derrida recognizes that such decision making, and justice itself, is always haunted by undecidability:

“The undecidable is not merely the oscillation or the tension between two decisions. Undecidable – this is the experience of that which, though foreign and heterogeneous to the order of the calculable and the rule, must [doit] nonetheless – it is of duty [devoir] that one must speak – deliver itself over to the impossible decision while taking account of law and rules. A decision that would not go through the test and ordeal of undecidable would not be a free decision; it would only be the programmable application or the continuous unfolding of a calculable process. It might perhaps be legal; it would not be just.” (1994b, p. 252)

We do not mean to imply that Levinas sees the transition to justice as entirely unproblematic. He sees that justice requires that we balance incommensurables: “we must have comparison and equality: equality between those that cannot be compared” (1986, p. 82). Nor, as we will explain in the following section of the paper, do we mean to suggest that the categories of ethical and moral should be regarded as being robustly discreet.

4.3. Deconstructing the ethical

We have emphasized that our singular responsibilities to an other may require that we sacrifice incompatible or irreconcilable responsibilities that we have for other others. Whenever one responds to another’s call one sacrifices other others, one sacrifices “whatever obliges me to also respond, in the same way, in the same instant, to all the others” (Derrida, 1992, p. 68). For Derrida, our decision to respond to this other and to sacrifice that other can never be justified. We face a scandalous undecidability, an aporia, of decision and responsibility:

“There are also others, an infinite number of them, the innumerable generality of others to whom I should be bound by the same responsibility, a general and universal responsibility (what Kierkegaard calls the ethical order). I cannot respond to the call, the request, the obligation, or even the love of another without sacrificing the other other, the other others. *Every other (one) is every (bit) other [tout autre est tout autre]*, everyone else is completely or wholly other. The simple concepts of alterity and of singularity constitute the concept of duty as much as that of responsibility. As a result, the concepts of responsibility, of decision, or of duty, are condemned a priori to paradox, scandal, and aporia.” (1992, p. 68)

Levinas sees the third party as introducing some correction to what would otherwise be our boundless responsibilities for the other, any other human. For Levinas, ethics and morality operate on entirely different levels.¹⁶ Ethics is disinterested, in the sense that “it is a form of vigilant passivity to the call of the other which precedes our interest in Being” (Levinas, 1984, p. 65). He insists that ethics does not prescribe rules of action: it “cannot legislate for society or produce rules of conduct whereby society might be revolutionised or transformed” (1984, p. 65). Morality, on the other hand, governs the interested world of “social interchanges between citizens in a society” (1984, p. 65). While for Levinas, “ethical” responsibilities are not in themselves general he suggests that, with the introduction of the third party, general obligations can be derived from them. He insists that morality is, somehow, “ultimately founded on ethical responsibility towards the other” (1984, p. 65). The relief or shelter from the incessant singular (ethical) responsibilities that Levinas sees in the introduction of the third party and the emergence of general (moral) responsibilities, effectively depends on there being a tenable distinction between two levels of responsibility – the singular and the general.

The Derridean formula “*tout autre est tout autre*” (1992, p. 82) may be read in various ways. One reading will seek to reserve the quality of the wholly other, in other words infinite alterity, “for God alone, or in any case for a single other” (1992, p. 83). Another reading will acknowledge the infinite alterity of every other “each, each one, for example each man and woman” (1992, p. 83). On the latter reading, every other will be recognized as every bit as completely other to me, as fully transcendent, and just as much of a “*mysterium tremendum*” (1992, p. 91), as God. On either reading we might substitute the name “God” for the term “every other” in the formula “every other (one) is every (bit) other”. Such a substitution, as Derrida observes, “in no way alters the “extent” of the original formulation, whatever grammatical function be assigned to the various words. In one case God is defined as infinitely other, as wholly other, every bit other. In the other case it is declared that every other one, each of the others, is God inasmuch as he or she is, *like God, wholly other*” (1992, p. 87).

If, indeed, every other is wholly other, infinitely other, we can no longer demarcate a domain of ethical¹⁷ responsibility, grounded in generality or the universal, where every other is the same, that might be separated from, and perhaps sacrificed to, one’s singular responsibility for an other, a *tout autre*. Levinas is right to remind Kierkegaard that ethics cannot be constrained to the order of generality: “Ethics as consciousness of a responsibility towards others . . . far from losing you

¹⁶ In this paragraph we are departing from our general use of the terms morality and ethics, and following Levinas’ usage. Levinas distinguishes between “morality” as “rules relating to social behaviour and civic duty”, and “ethics” as “the extreme exposure and sensitivity of one subjectivity to another” (1984, p. 65).

¹⁷ We are reverting to the standard use of the terms ethical and moral used in this paper: where ethical refers to the idea of general responsibilities and morality to singular responsibilities.

in generality, singularizes you, poses you as a unique individual, as I" (Levinas, 1976, p. 76).¹⁸ He is right to remind us that "ethics is also the order of and respect for absolute singularity, and not only that of generality or of the repetition of the same" (Derrida, 1992, p. 84). We are left with no easy way of drawing a line between the general and the singular, between the ethical and moral: "the border . . . becomes more than problematic, as do all attendant discourses" (Derrida, 1992, p. 84).¹⁹

Exactly the same break-down of borders, between the general and singular, applies then in various other fields, including the political, legal and quasi-legal domains, such as financial reporting. This does not mean that we can give up on the general; "The ethical point of view must remain valid: Abraham is a murderer" (Derrida, 1992, p. 85). Rather, we face in so many domains the "paradox of Abraham, . . . the paralyzing aporia of having to respond without reserve to the singularity of the *tout autre* while at the same time meeting their responsibilities to the generality of the law" (Caputo, 1997a, p. 211). Insofar as it is recognized that the border between the general and the singular, cannot be rigorously maintained, the concept of general, for example ethical or legal, responsibility is revealed as lacking a certain coherence. Nevertheless, the fact that general, ethical and legal, responsibility is built "over an abyss" (Derrida, 1994b, p. 247), the fact that it is riven by fundamental aporia, does not stop its functioning and does not limit its power. It operates all the more effectively, of course, insofar as it is able to "obscure the abyss or fill in its absence of foundation, stabilizing a chaotic process of change in what are called conventions" (Derrida, 1992, p. 84). The smooth operation of "society", and the circulation of its earnest discourses of morality, law, and right are entirely unimpeded by the fact that the order of law and markets that it enacts "puts to death or allows to die of hunger and disease tens of millions of children without any moral or legal tribunal ever being considered competent to judge such a sacrifice" (1992, p. 86). Society necessarily forgets, while it may, "that this order is founded upon a bottomless chaos" (1992, p. 86).

5. Derridean perspectives on extending accountability and responsibility for the other; testimony and gift

We return now to the main task of this paper, and of Derrida's work of deconstruction generally, that is "to raise the level of our responsibility to the *tout autre*, to heighten our sense of the idiosyncratic claims of singularity" (Caputo, 1997a, p. 212). Shearer has suggested that we might try use accounting and accountability to raise the level of responsibility for the wholly other through by extending social accounting. We recognize the value of that suggestion but share Shearer's own fear that such extensions of accounting are liable to quickly, or immediately, to collapse into heteronomously imposed calculative schemes of accountability (see Kamuf, 2007), of the kind "that reduces alterity to sameness" (Shearer, 2002, p. 566). The task is impossibly difficult, endless. Our suggestion for carrying forward or extending the project of enhancing responsibility for the other, particularly in the domain of accountability, is to encourage the greater use of accountabilities that open relations with the other. We suggest that this might, to some extent, be achieved by configuring accountability, in appropriate circumstances, as testimony and gift. We explore this suggestion in the remainder of this paper.

5.1. Accountability as testimony

Kamuf proposes the "thinking of testimony" (2007, p. 259) as a counter to calculative accountability, an acounterability. In testimony we have an aporetic crossing of belief and necessity, a "you must believe me", not because you have proof, but because I ask you to, because "I promise you to tell the truth and to be faithful to my promise" (Derrida, 2005, p. 76). When evidence is taken as proof, giving certainty, there is no role for testimony. Testimony entails relationship with the other, one of promising and belief.

Kamuf's timely suggestion is that more room should be given to testimony in our practices of accountability. In thinking of testimony and its role in accountability, we need to consider its relationship with evidence and technology. Testimony is essentially personal, subjective, a first person commitment to tell the truth – "I swear to tell the truth" – given in circumstances where "nothing will ever be proven" (Derrida, 1996a, p. 94). Evidence may support testimony, of course, but essentially evidence and testimony are of different orders, there is "a heterogeneity of testimony to evidence and, consequently, to all technical recording" (1996, p. 94). Evidence can corroborate testimony but "where there is evidence, there is not testimony" (p. 94): In the order of evidence there is no place for the elements of credit and faith on which testimony is founded. Technical recordings, including accounting records, from double-entry bookkeeping on, do not in themselves produce testimony: "Technics will never produce a testimony" (p. 94). Technics can, however, offer to abolish the need for testimony. Kamuf's shows how the "accountabilist" movement in education offer technics as an alternative to testimony

¹⁸ Shearer seems to locate moral and ethical responsibility with the corporation itself as a moral agent. In our view such a view is essentially incompatible with Levinas' work which locates moral/ethical responsibility firmly with the unique human individual of "flesh and blood" (Levinas, 1974, p. 74). In this paper we stress the singularity of responsibility. That singularity depends upon human finitude, it depends upon the irreplaceability of the individual person: "only death or rather the apprehension of death can give this irreplaceability, and it is only on the basis of it that one can speak of a responsible subject, of the soul as conscience of self, of myself, etc." (Derrida, 1992, p. 51).

¹⁹ When we acknowledge the absolute and infinite singularity of the relation between any one human being and another, any attempt to maintain a distinction, as Levinas himself seems to want to do, between the otherness of God and the otherness of each and every human being becomes untenable as does any attempt to hold a demarcation between the moral responsibilities, that is singular responsibilities to others, and what we might refer to as "religious" responsibilities, that is singular responsibilities to wholly other; God.

concerning the value of university education, promising to replace faith, belief, and credit with evidence of educational value added: “Believe us; you don’t need to believe, we have a technology that can give you all the evidence you need”. Kamuf warns us that in such situations, of calculative accountability, the discourses of evidence typically drift, by various paths, towards “certainty” and “proof”, so that evidence comes to be taken as a replacement for belief not its complement.

The relationship between technics and testimony is complex and contradictory, aporetic. Derrida notes that the bearing of witness, as attestation, always involves language and discourse, and as such always “harbors a technics” (1996, p. 94) of its own which is necessary to allow its iterability. Testimony is never technics, it should be pure of technics, yet always seems to be impure, always turning to technics for support: This “aporetic tension brings to light the necessity of rethinking the contributions of testimony and technics” (1996, p. 95). In the domain of accountability, where the slip into a rhetoric of pure calculation and certainty is so obviously tempting, there is an ever-present danger that the technical archive, and technics generally, will overwhelm testimony.

Testimony is personal and we can begin to preserve and develop the space in accounts for the personal voice, by encouraging and requiring explicit and implicit statements of ownership of the accounts, for example in the expansion of directors’ and chairman’s personal statements accompanying accounts, and more generally in preserving and expanding the narrative dimension of accounts. Testimony is intrinsic to the narrative accounts which have some immunity to the slippage into a rhetoric of “irrefutable certainty” (Kamuf, 2007, p. 257), and a displacement of belief, which tends to affect calculative accountability. Technics vary in, for example, terms of their rhythm, rigidity, and heaviness (see Derrida and Stiegler, 1996, p. 88) and consequently in the extent to which they sustain the possibility of testimony. The place of testimony in accountability would be likely to be promoted by the development of lighter accounting technologies, technologies that are less rule bound, less formulaic, and which allow the more discretion, more freedom, means and space for the offering of testimony: The nature of the technics matters.

One focus of a rethinking of the place of testimony in accounting must be the role of audit. As presently constituted, there is a danger that audit relieves, deprives, directors of their testimonial role in the production and presentation of accounts.²⁰ If this is to be avoided, audit’s role of “adding credibility to accounts” needs to be carefully interpreted and explained to the public in order to avoid any suggestion that audit allows directors, in effect, to say: “Believe me, you don’t need to believe me these accounts have been audited and attested true”. It is important that we don’t let the technics of attestation services displace testimony. There is, of course, an element of testimony in audit itself, although it clearly also involves technics and evidence, and that can easily drift in terms of its apprehension by users into certification, proof and “certainty”. In any case, it matters who gives testimony and auditor testimony is not a substitute for the testimony of the directors: “When I testify I am unique and irreplaceable” (Derrida, 1996b, p. 40).

We want to emphasize two related reasons why it is important that we preserve and develop the place of testimony in accountability. The first involves a concern for truth and trustworthiness in accounting. Bernard Williams (2002) identifies two basic virtues of truth: *accuracy* involving a disposition to acquire the truth “care in acquiring correct information”, and *sincerity* involving a disposition to tell the truth “to come out with what one believes” (2002, p. 45). The virtues of truth, and in particular sincerity, are closely related to trust. Trust requires more than that only correct information is given, true assertions made, it requires more than that lies be avoided.²¹ Deception, infidelity and breach of trust, in accounting as in any other domains, can be achieved very effectively through the duplicitous use of “true”, accurate, assertions: “Trustworthiness is more than the avoidance of lying, and if we want Sincerity to be the virtue of trustworthiness in speech . . . (w)e have to ask what beliefs, and how much of one’s beliefs, one may be expected to express in a given situation” (Williams, 2002, p. 97). Trust requires sincerity, a will to “tell the truth”, and a sensitivity to what truths should be told in the particular situation given the needs, expectations of the others involved.

Testimony “is involved (engagé) in every address of the other . . . and so conditions every ‘social bond’” (Derrida, 1996a, p. 98), most obviously so perhaps in the case of the bonds of trust. Where there is evidence, calculation, and especially where there is “proof”, there is no need of a testimony no place for belief.²² We are invited to trust in testimony, and the givers of testimony, in a way in which we have no need to and cannot trust evidence, proof, and technics. The building of trust in accounting will not be achieved by a retreat into the technical archive, accounting information systems, and the pursuit of an ideal of “objective truth”. Accuracy matters of course, but the building of trust requires sincerity; good faith, a will to tell the truth, the subjective truth, the truth as one really sees it. The building of trust requires dynamic, open and responsive relationship of giving and taking of testimony and belief. In its structure, testimony involves a quite radical belief: “Even the slightest testimony concerning the most plausible, ordinary or everyday thing cannot do otherwise: it must appeal to faith as would a miracle” (1996a, p. 98). Testimony and the trust it builds is miraculous, impossible, but it happens, and we are all familiar with the dreadful consequences that can occur when trust breaks down.²³

²⁰ Directors, of course, retain a primary legal responsibility for the production of true and fair accounts.

²¹ We assume that lying, as such, involves the making of assertions that are believed to be false with an intent to deceive: “I take a lie to be an assertion, the content of which the speaker believes to be false, which is made with the intention to deceive the hearer with regard to that content” (Williams, 2002, p. 96).

²² Derrida describes such belief, “the radical phenomenon of believing, the only relationship possible to the other as other” (Derrida, 1995, p. 94).

²³ Recent events in world financial markets remind us, if we needed reminding, of the limits of knowledge and transparency (see Roberts, 2009) and of the vital role played by trust, and faith, in the commercial world: “When faith ceases to circulate in the economic system, then the circle draws tight,

The witness bears false witness not when she makes a mistake, but when she acts in bad faith, when she sets out to deceive, when she lies. When a witness promises to “tell the truth, the whole truth” she does not promise to give us the “true”: it is possible for a sincere witness to be mistaken. The faithful witness commits to give honest testimony in good faith: “I swear that I am telling the truth, not necessarily the ‘objective truth,’ but the truth of what I believe to be the truth” (Derrida, 1996a, p. 98). There are many “reasons” why it might seem to be “impossible” for us to put our confidence, our trust, in testimony. Sincere witnesses can be mistaken, and testimony takes us out beyond the comfort of the archive, the audited record, the evidence: “The act of faith demanded in bearing witness exceeds, through its structure, all intuition and all proof, all knowledge” (1996a, p. 98). Furthermore, even the most sincere testimony operates under the shadow of human frailty; the “limits”²⁴ of human subjectivity²⁵ and psychology. Yet we go on placing our trust, our faith, in the testimony: “One will continue to have more confidence in testimony than in the archive and in evidence, while naturally neglecting all that can intervene, even in the most sincere or authentic testimony, of composition, of the unconscious, of divided personality, of schize, of all those things which ensure that the “I, here, I speak, I swear to tell the truth” presupposes an extremely complex construction” (1996a, p. 98). Trust can only be developed through human relationships including the giving and taking of testimony, notwithstanding all of the frailties attendant on such relations.

The second reasons why we see it as important that the place of testimony in accountability be developed is that testimony always opens a relationship with the other. Testimony is an address to the other in response to the other’s call. To give testimony is to respond to the other: “It is to say ‘Here I am.’ Echoing Abraham’s response to God’s call in Genesis 22:1” (Robert, 2006, p. 38). The call of the other has the form of infinite ethical responsibility demanding a response. Without responsibility there can be no response as such – “there is no response, indeed, without a principle of responsibility: one must respond to the other, before the other and for oneself” (Derrida, 1996a, p. 64). To recognize and accept responsibility is in itself an ethical response to the other, even before testimony is given.

The giving of testimony makes a double response to the other: an ethical response of recognition of responsibility for the other and a discursive response in the language act of giving testimony addressed to the other. Derrida argues that all language acts “entail a certain structure of the promise”. Whereby: “Before I even decide what I am going to say, I promise to speak to you, I respond to the promise to speak, I respond” (Derrida, 1990, p. 384). No matter what else it does, language addresses and responds to the other. In language “we are responsible for the other, even before any kind of freedom – in the sense of mastery” (p. 384). Facing, addressing, and responding to the other in testimony, engages the promissory structure implicit in all language acts, the ethical promise to affirm the other, to say yes “Here I am”, and the explicit promise of testimony to “tell the truth”. The structure of testimony, as a double response, has potential to help keep the circle of accountability, which is always in danger of grinding to a halt in technics and calculation, moving and responsive to the other and other others.

Testimony, even when it is false, is always the opening of an address to the other, a personal relationship in which we ask that the other to trust, “believe me”, without the guarantee of proof or evidence: “This “trust me, I am speaking to you” is of the order of faith, a faith that cannot be reduced to a theoretical statement, to a determinative judgment; it is the opening of the address to the other” (Derrida, 1997b, p. 22). Testimony is a matter of faith not knowledge, and as with any speech act we do not “know” the essentially “other” person that we respond to and address – the other is “other”.²⁶ the other to whom we give, gift, testimony is “precisely other, on the other shore, beyond my knowledge” (Caputo, 1997b p. 167), this other is “secret”²⁷: “something in relation to which knowledge is out of the question . . . a more ancient, more originary experience, if you will, of the secret” (Derrida, 1986, p. 201). In testimony we open to an engagement with the secret as a “structural unknowing”, the other, that takes us beyond full control and calculation, into unknown territory.

Testimony, as Derrida sees it, has an essentially messianic structure, a making room for the coming of a future, an absolute future, that we do not know or control: “As soon as you address the other, as soon as you are open to the future, as soon as you have a temporal experience of waiting for the future, of waiting for someone to come: that is the opening of experience” (1997b, p. 22). The secret, as structural non-knowing,²⁸ as the otherness of the other, is the condition of

market values fall, interests rates soar, and the market, held the whole while in mid-air by faith, “crashes” (Caputo, 1997b, p. 168). The recent credit crisis can be understood as a crisis of faith: “What one calls credit in capitalism, in economics, has to do with faith” (Derrida, 1997b, p. 23).

²⁴ Accounting theorists have for decades now been preoccupied by the complicated relationship between subjectivity and the giving of accounts. Recently Roberts (2009) and Messner (2009) have offered thoughtful analyses of subjectivity and the limits of accountability and transparency. Space does not allow us to pursue these issues here.

²⁵ Derrida’s own work complicates our understanding of subjectivity and challenges any notion of the subject as fully present and transparent to itself. Again, space does not allow us to pursue this issue, except to note that Derrida does not dispense with the subject: “I have never said that the subject should be dispensed with. Only that it should be deconstructed. To deconstruct the subject does not mean to deny its existence. There are subjects, ‘operations’ or ‘effects’ (effets) of subjectivity. This is an incontrovertible fact. To acknowledge this does not mean, however, that the subject is what it says it is. The subject is not some meta-linguistic substance or identity, some pure *cogito* or self-presence; it is always inscribed in language. My work does not, therefore, destroy the subject; it simply tries to resituate it” (Derrida, 1984, p. 125).

²⁶ Tout autre est tout autre: “Every other (one) is every (bit) other” (Derrida, 1992, p. 82).

²⁷ Abraham not only keeps the order he has received secret from the community, from Sarah and Isaac, the “sense in of that order remained secret, even to him” (Derrida, 1992, p. 121). This structural secrecy, or unknowing, is not a matter of concealing a truth that can be known, it “does not consist in hiding something, in not revealing the truth, but in respecting the absolute singularity, the infinite separation of what binds me or exposes me to the unique, to one as to the other, to the *One as to the Other*” (Derrida, 1999, pp. 122–123).

²⁸ We should stress that this “secrecy”, or structural non-knowing, does not involve any limit to the order of science, analysis or even commercial knowledge, it refers instead to the structurally unknowable nature of the other and the future, as absolute future: “It is not a non-knowing installed in the

the “come” – “structural secrecy is what keeps the future open, letting *l’avenir* be truly *à venir*” (Caputo, 1997a, p. 102). Testimony enacts this opening to the coming of the future which.

Accountability, and in particular calculative accountability is commonly designed to control the “future”, to make it, in so far as possible, a predictable extension of the present. It is not difficult to understand and empathize with the need for security that drives this anxious accountability. Nevertheless, for the sake of justice and in order to open ourselves and our institutions to our futures, we do need to pause in our calculation to limit those applications of knowledge, and technology, that tend to enclose us in the present and possible, that foreclose the future and exclude the other. Testimony, and accountability as testimony, can contribute to this project. Testimony opens a relationship with the other, it brings us into a relation with our responsibilities for the singular other, with the secret,²⁹ it makes some space for the other to “come” and in that “Justice” (Derrida, 1997b, p. 22), is at stake. A justice that cannot simply be unrolled in the order of knowledge as a programmed application of rules. At stake are singular responsibilities, that cannot be responsibly subsumed to the general: “At stake are responsibilities that, if they are to give rise to decisions and events, must not follow knowledge, must not flow from knowledge like consequences or effects” (Derrida, 1991b, p. 359).

In this section of the paper, we have begun to explore the suggestion that accountability it might be made more open and responsive to the other by the development, in appropriate contexts, of elements of testimony within it. We conclude our analysis, in the final section of the paper, by examining the feasibility of the complementary suggestion that we might raise the level of responsibility for the other, enacted through accountability, by fostering the gifting of accounts and accountability.

5.2. Accountability as gift

Existing practices of accountability tend to be constrained by the economic circles, the cycles of exchange, which they in turn reflect and reinforce. Accountability is typically confined to what is deemed to be owed according to commercial, legal, or ethical criteria and convention.³⁰ By helping to firmly maintain the circle, by for example keeping careful record of what is owed and owned, existing practice tends to work towards a closure of accountability on the same. The more tightly the circle is held, the more fully excluded is the new, the other, and the more completely shackled are we to the repetition of the same. It has been suggested that the gift, if such a thing is possible, “escapes the closed circle of checks and balances, the calculus which accounts for everything, in which every equation is balanced” (Caputo, 1997a, p. 160), and that in the gift there is always an opening to the other, an event in which something new may break in. In these final pages we extend our consideration of how accountability can be made “more responsive to the other” (Shearer, 2002, p. 570), and less liable to harden into exclusionary forms. In particular, we reflect on the feasibility and potential of the gift, specifically the gift of accountability, to enhance responsibility for the other.

The need for the gifting of accountability, has been recognized as especially pressing in those circumstances where certain constituencies lack “formal levers of power” (Miller, 2002, p. 552) and where externally programmed accountability is likely to inadequately responsive to the situational complexity characteristic of modern and post-modern times: “Self-regulatory accountability . . . is an appropriate response to what is meant by ‘giving an account’, and the only normatively viable behaviour in a period of profound social complexity characterized by ambivalence, inconsistency, paradox and uncertainty” (2002, p. 555). Miller offers an analysis of how this self-regulatory gifting of accountability might be achieved through critical dialogue with key constituents and agencies.

Derrida begins to explore the gift in a series of lectures given in 1977–78, and later published under the title *Donner le temps – Given Time* (1991a). Derrida begins his analysis with the contention that the figure of the circle, is at the centre of economics: “circular exchange, circulation of goods, products, monetary signs or merchandise, amortization of expenditures, revenues, substitution of use values and exchange values” (1991a, p. 6). For Derrida, the gift, if there is such a thing, whilst having a relation to the economic, is precisely the thing that interrupts the economic circle, the thing that disturbs the cycle of exchange. The gift cannot circulate, it cannot return to the donor except by annulling itself: “If the figure of the circle is essential to economics, the gift must remain aneconomic” (1991a, p. 7). The gift defies reciprocity; the tit for tat of the circulation of presents.

Derrida finds that the gift as understood in the tradition we inherit has a double, and contradictory, structure. The conditions of possibility of the gift, paradoxically and simultaneously, annihilate or destroy the gift. The conditions of possibility render the gift impossible: The gift becomes the “very figure of the impossible” (1991a, p. 7). On the one hand it is axiomatic that: “In order for there to be gift, gift event, some ‘one’ has to give some ‘thing’ to someone other, without which ‘giving’ would be meaningless” (1991a, p. 11). On the other hand it is equally axiomatic, within the semantic preconception of the

form of “I don’t want to know. I am all for knowledge [laughter], for science, for analysis, and. . . well, okay! So, this non-knowing. . . it is not the limit. . . of a knowledge, the limit in the progression of a knowledge. It is, in some way, a structural non-knowing, which is heterogeneous, foreign to knowledge” (Derrida, 1986, p. 201).

²⁹ “The passion of non-knowledge protects the future and keeps it open by keeping it secret – indeterminate, unforeseeable, unprogrammable – as opposed to confining it within the parameters of the possible” (Caputo, 1997a, p. 103).

³⁰ There is a very well developed research literature dealing with voluntary disclosure of financial information, and the incentives that drive it. There are various motivations for voluntary disclosure and it should not be assumed that the rendering of accountability is an active motive in any particular case. In many cases where accountability is a motive for voluntary disclosure, the accountability and associated disclosure will be perceived as being “owed”. Voluntary disclosure can therefore not be assumed to equate with the gift of accountability.

tradition we inherit, that: “For there to be a gift, there must be no reciprocity, return, exchange, counter-gift, or debt” (1991a, p. 12). If the other party is indebted by what he has received or has to give it back, directly or indirectly, immediately or at some deferred time, then the gift, if there ever really is such a thing, is annulled. Even if the debt incurred is simply a debt of gratitude, the gift is annulled and in its place we have exchange. The donee is put in debt by the transaction, and the donor receives something in return, albeit symbolic and perhaps taken in secret: The silent self-approval of the anonymous donor.

Derrida argues that in the recognition of a gift as a gift it is drawn into the circle of exchange and debt. With recognition of the gift the donor begins to have a narcissistic return. As soon as a transaction is identified, the gift dissolves into exchange: as soon as it is clear that some “one” has given some “thing” to someone “other” the gift is annihilated. Even the very identification of a gift as a gift seems sufficient to annul it. The gift exists only where neither the donor nor the donee recognize it as such, on either a conscious or unconscious level. If it is not immediately, instantly, and radically forgotten the gift is destroyed, annulled. Memory of the gift must be annihilated in the instant of the giving. This forgetting must be more than repression which does not annihilate but merely displaces: “repressions . . . reconstitute debt and exchange by putting in reserve, by keeping or saving up what is forgotten, repressed, or censured” (Derrida, 1991a, p. 16). The forgetting of the gift must be radical, so radical that the gift must not register as a gift with either the donor or donee.

This narcissistic gratification, self-approval, that annuls the gift, arises in the same instant as donor and donee are constituted as subjects in the circle of exchange: “The simple consciousness of the gift right away sends itself back the gratifying image of goodness or generosity, of the giving being who, knowing itself to be such recognizes itself in a circular, specular fashion, in a sort of auto-recognition, self-approval, and narcissistic gratitude” (Derrida, 1991a, p. 23). Subjects then neither give nor receive gifts. On the contrary, the subject excludes or arrests the gift: “the subject and object are arrested effects of the gift, arrests of the gift” (1991a, p. 24). Shearer (2002) address essentially the same problematic. She sees the creative potential of the circles of exchange and accountability, and in particular “movement of subjectivation, of the constitutive retention of the subject that identifies with itself”, that “reckons with itself”, as “it enters the realm of the calculable as subject” (1991a, p. 24). She recognizes, in particular, the firm as agent, or subject, coming into being in the circles of exchange, and through specular accounts of exchange; the movement of subjectivation within the cycles of economic responsibility and accountability running between agent and principle, addressor and addressee of accounts. Furthermore She sees the subject thereby “enacted” as; impoverished; always interested always looking for a return; economic and always caught in the cycles of economic exchange. Her turn to Levinas is an attempt to think a way beyond this closure of the subject, to think a corporate subject that is not only open to the other, morally responsible, but “for the other”: a subject that makes a gift of itself. Moreover, as we have previously explained, it is clear that she is all the time conscious of the “impossibility” of the gift, this gift, even as she pursues it.

We want to go on pursuing the notion of the gift, in this case the impossible gift of an account, as a form of response to the other that has potential to enact an enhanced moral responsibility. The difficulty for us, however is that the gift, the impossible, seems always to collapse in the moment it appears. The difficulty is to think and pursue the impossible, to think the possibility of the impossibly elusive gift. One way to think of the gift, Derrida suggests, is in relation to time. One of the most powerful and persistent ways of conceiving of time has been to represent it “as a circle” (1991a, p. 8). If we think of time as a circle and the gift as that which escapes the circle, then the gift is located in the moment of madness that tears up the circle, the instant outside time: “There would be a gift only at the instant when the *paradoxical* instant (in the sense in which Kierkegaard says of the paradoxical instant of decision that it is madness) tears time apart” (1991a, p. 9). Whilst “presents” exchanged in the circle of time, bind us into the cycle of exchange with our associates, the gift that tears time apart breaks free of the circle of give and take and in a moment of madness, a moment of disproportion, moves towards the other. For Derrida, the moment of the gift, is perhaps best exemplified in Abraham’s binding of Isaac (Genesis: 22). Specifically, in that story, the gift, *the gift of death* (Derrida, 1992), occurs in the instant where Abraham commits himself to responding fully to the wholly other, that is in the moment of madness when he raises the knife to kill Isaac. In that moment Abraham tears time apart as he responds to the other without calculation of how his actions will affect the future, and in particular how Isaac’s death will affect the fulfilment of his covenant with God (Genesis: 17).

Because the gift seems to disappear, be annulled, with the constitution of the subject, Derrida looks for a presubjective level of giving. And a level of forgetting that is deeper than any subjective forgetting, conscious or unconscious.³¹ Derrida urges us to disassociate the gift from originary powers: “Would a gift that proceeds from a natural power, from an originary aptitude for giving, be a gift?” (1991a, p. 162). In detaching the gift from originarity it is, detached from intentionality, it is an event, something that happens, rather than an intended act, and it is also, in a sense, separated from generosity: “One may give *with* generosity but not *out of* generosity” (1991a, p. 162). Derrida locates the potential for

³¹ Derrida sees the “great transcendental tradition” (Derrida, 1991a, p. 53), of which he takes Heidegger’s *Being and Time* (1927) to be part, as inscribing a presubjective, transcendental, giving in some origin such as Nature, God, or Being. For Derrida, there are two particular difficulties with this tradition. Firstly, there is a danger that the attributed origin takes or is given an authority that allows it to become oppressive, and in particular allows it to act as, in a sense, a “transcendental signifier sealing a symbolic order that guards the gift against its dissemination, which is perhaps to say, against itself” (Derrida, 1991a, p. 53). Secondly by identifying an “It”, (Nature, God, or Being), that gives, we are plunged back into debt; the circle of credit and debt is “reactivated” (Caputo, 1997a, p. 166), and in this identification the gift is annulled.

such a subjectless generosity, a generosity without origin or propriety, in language itself, in the operation of dissemination and *différance*. In dissemination and *différance* events happen; the new, the different, the wholly other, comes as a gift. In dissemination and *différance* the event, as gift, occurs with powerful, aleatory, and even disordered, excess. The gift tears apart the order of efficient causes: “The event and the gift, the event as gift, the gift as event must be irruptive, unmotivated – for example, disinterested” (1991a, p. 123). Behind the powerful “donating eventiveness” (1991a, p. 123) of *différance* there are no good intentions, no thanks is owed: “Events happen in *différance*, no thanks to *différance*” (Caputo, 1997a, p. 168). There is no generous subject of writing.³² Nevertheless, the mere irruption of pure chance, luck, could never constitute a “gift”, never, that is, if the word “gift” retained the, surely essential, sense of a donating agent’s free intentional giving: “What would a gift be in which I gave without wanting to give and without knowing that I am giving, without the explicit intention of giving, or even in spite of myself?” (1991a, p. 123). There is now a long tradition of development of hermeneutic approaches to accounts, and many, in the critical accounting community at least, have been persuaded of the value of “learning to read accounting as text” (see Boland, 1989). Nevertheless, the language of financial accounting, dominated as it is to a large extent by numbers, remains restrictive; one might say impoverished. Whilst we would not endorse any strict division between literary and scientific language, it does seem clear that the vocabulary of financial accounting allows only relatively limited scope for the play of *différance*. Any increase of the narrative, and for example testimonial, dimension of accounts and of the freedom of expression in accounts would of course open the space for play and donating eventiveness of language (see Kamuf, 2007; McKernan and Kosmala MacLulich, 2004).

We return again, however, to the paradox of the gift: there is no gift without a wanting to give, without the intention to give, yet intentionality threatens to instantly annul the gift by pulling it into the circle of exchange. Hence the paradoxical difficulty associated with the donating eventiveness of *différance*: “There must be chance, encounter, the involuntary, even unconsciousness or disorder, and there must be intentional freedom, and these two conditions must – miraculously, graciously – agree with each other” (Derrida, 1991a, p. 123). We return again, then, to the impossible. Finally, it is the impossible, the gift as the impossible, that impassions the subject; albeit that the subject remains, by definition, calculating, always narcissistic: “For finally, if the gift is another name of the impossible, we still think it, we name it, we desire it” (1991a, p. 29). We go on thinking and desiring the gift, forgiveness, and justice, precisely to the extent that they are never realized. We go on desiring the gift precisely because it is never “(a) present” (1991a, p. 29). The pure gift, although we never encounter it, although it is never present, and to the extent that it is the impossible drives us on with a passion. Indeed, passion, desire and thinking itself, seem to be possible only in relation to the impossible, that is in the space that *différance* makes for the subject. Without this relation to the impossible, all our desire and thought, all our inventions, are held in check by the horizons of the same, regulated by presence, so that they are no more than mere simulacra thereof: “Perhaps there is nomination, language, thought, desire, or intention only there where there is this movement still for thinking, desiring, naming that which gives itself neither to be known, experienced, nor lived – in the sense in which presence, existence, determination regulate the economy of knowing, experiencing, and living” (1991a, p. 29).

There then seems to be a potentially double danger associated with the gift. On the one hand it seems that in thinking the gift we plunge into “a sort of transcendental illusion of the gift” (Derrida, 1991a, p. 30), within which the gift breaks away entirely from experiential knowledge, presence. The danger here is that gift, the concept of the gift, takes on a rather spectral aspect. The danger is that the idea of gift then “loses its empirical traction and is allowed to spin freely on its own in the empty air of ideality” (Caputo, 1997a, p. 170). On the other hand, as soon as we attempt to actively engage with the gift, in any real way, we “risk entering into the destructive circle” (1991a, p. 30). The circle of hypocrisy, in which every gift is instantly annulled by the return it anticipates and calculates. Derrida suggests that we can negotiate the double danger, if we approach the gift and the economic, in terms of a Messianic engagement that allows both elements their place. The double injunction is that we move within the circle of economy, knowledge and presence, but that our giving exceed the circle of exchange. The moment of exteriority does not entail a transcendence of, or escape from, the circle, but a breaching that unsettles it and makes some movement possible:

“For finally, the overrunning of the circle by the gift, if there is any, does not lead to a simple, ineffable exteriority that would be transcendent and without relation. It is this exteriority that sets the circle going, it is this exteriority that puts the economy in motion. It is this exteriority that *engages* in the circle and makes it turn.” (1991a, p. 30)

The object is not to destroy, escape, or cast aside, the cycles of exchange, the circles of contract, rights and duties. We rely on the circles of law, science, and economy. The object is rather, to loosen the grip of the circle, to interrupt its flow, so that the other might come in, so that new events might happen, so that the gift might happen.

The gift relies on the giving subject, the subject that by definition never gives “without calculating, consciously or unconsciously, its reappropriation, its exchange, or its circular return” (Derrida, 1991a, p. 101). The gift relies on the

³² “As an identifiable, bordered, posed subject, the one who writes and his or her writing never give anything without calculating, consciously or unconsciously, its reappropriation, its exchange, or its circular return – and by definition this means reappropriation with surplus-value, a certain capitalization. We will even venture to say that this is the very definition of the *subject as such*. One cannot discern the subject except as the subject of this operation of capital” (Derrida, 1991a, p. 101).

narcissistic subject that always *wants* something, wants even when it wants only to give. The gift is thus dependent on the very subject that draws it back into the circle of exchange. Every gift necessarily contains a movement of narcissistic reappropriation. The transcendence of the economic, narcissistic, subject cannot be our goal. But there are degrees of narcissism: “There is not narcissism and non-narcissism; there are narcissisms that are more or less comprehensive, generous, open, extended” (Derrida, 1986, p. 199). At its most hospitable, the good the narcissistic subject wants is the other’s good. It is this economic, narcissistic, subject, this little capitalist, there is no other subject, that receives the injunction to give, to give madly without reserve. There can be no final transcendence of the cycles of economy, but a passion for giving can move, loosen, the circle; knock it off balance and set it in motion, so that the new may happen.

Just as the gift depends on, and cannot be disentangled from, the circle, the circle relies on the gift, the very thing that it has no room for, the thing that it instantly annuls. The gift puts the circle in motion: “A pure contract will stop dead in its tracks” (Caputo, 1997a, p. 172). Good performance always requires more than can be contained in the letter of contract. It requires that contract, the economic, be supplemented by the aneconomic, by the gift. The economic circle cannot turn on duty alone, it moves by virtue of passion and love; it turns by virtue of the gift. The real challenge we face is how best to negotiate the relationship between gift and economy, we need to work in the gap or space between them, rather than at pure poles of “*the unconditional and the conditional*” (Derrida, 1997a, p. 44). Our engagement cannot be non-narcissistic, but it can be more or less hospitable. Institutionally we need to take care to ensure that regulation and procedure allows room for the gift of accounts, for more hospitable accounts.

The gift is a positive response to the other, a *yes* to the other’s coming, a response to the singularity of the wholly other. The gift, and the singularity of the tout autre’s demand, does not fall within the horizons of our expectations, our duty, our tradition, our law, our plans, it comes as a complete surprise. The gift cannot be a matter of legal or ethical duty, but it is a matter of responsibility, a “duty beyond duty” (Derrida, 1991a, p. 156); our responsibility to respond to the “absolute demand of the other” (1991a, p. 137), without calculation³³ (without calculating the return), without reason (without a *why*), without measure or reserve. The gift breaches the repetitive cycles of the same, in which nothing really happens. With the gift, time is torn apart, the regularity of present is broken by the opening to an absolute other, an absolute future that isn’t just more of the present, by the event, the impossible happening.³⁴ The gift makes a breach in the circle of causality, obligation and responsibility, it makes room for the impossible, for the incoming, the (in)venir, the invention of the other, for the event that is more than a repetition of the same. Derrida’s notion of responsibility beyond duty moves us “beyond Levinas and beyond obligation” (Caputo, 1997a, p. 226), towards a certain surrender to the other, surrender to the impossible. Derrida suggests that in that surrender we might recognize “love itself” (Derrida, 1993, p. 74).

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³³ “Justice and gift should go beyond calculation. This does not mean that we should not calculate. We have to calculate as rigorously as possible. But there is a point or limit beyond which calculation must fail, and we must recognize that” (Derrida, 1997b, p. 19).

³⁴ “If one pursues the consequence of these strange propositions, and if one holds that the gift shares with the event in general all these conditions (being outside-the-law, unforeseeability, “surprise,” the absence of anticipation or horizon, the excess with regard to all reason, either speculative or practical, and so forth), one would have to conclude that nothing ever happens by reason or by *practical reason*” (Derrida, 1991a, p. 156).

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