



Virtuous Accounting

Living Accountably: Accountability as a Virtue, by C. Stephen Evans, New York, Oxford University Press, 2022, 208 pp., £70 ISBN: 9780192898104

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Virtuous Accounting

Living Accountably: Accountability as a Virtue, by C. Stephen Evans,
New York, Oxford University Press, 2022, 208 pp., £70 ISBN: 9780192898104

Upon hearing the title of C. Stephen Evans's book, many readers familiar with the moral responsibility and blame literature will be struck by surprise that more consideration hasn't previously been given to whether accountability could be a virtue. The past few decades have seen much debate over the merits or value of blaming wrongdoers to hold them accountable, and whether there might be other ways of achieving similar ends without using the somewhat punitive, retributively-tinted blame. Thinking of accountability as a trait offers the promise of achieving the goods of blaming without the costs.

Evans has high ambitions for accountability as a virtue, heading an interdisciplinary team that aims to empirically verify its existence (C. V. O. Witvliet et al., 2022), look at its role in aiding treatment of addiction and developmental disorders (Petee et al., 2022), contribute to positive psychology, people's autonomy (Petee et al., 2022), forgiveness (C. V. Witvliet et al., 2020) and understand people's beliefs in God (Bradshaw et al., 2022). Being the first book-length treatment of this issue, it's worth paying attention to how Evans thinks about accountability.

Chapter 1 provides introductory characterizations of accountability and accountability relationships. X (an accountee) is accountable when Y (an accountant) has standing to expect or require certain actions from X (including an account of how well X has met those requirements), and Y has standing to evaluate X by rendering some kind of judgment, which may result in sanctions or rewards, regardless of whether this judgment is based on an explicitly given account. Many different kinds of relationships have an accountability relation. Children are accountable to parents. Students are accountable to their teachers. Accountability is thus a relational virtue: it is "the virtue of someone who lives accountably, who welcomes and embraces being accountable to

others, and consequently displays excellence in playing the role of being an accountable person” (p. 2).

Chapter 2 provides a more detailed examination of the virtue and its importance. Accountability is argued to be a virtue partially because the accountability relation is an important source of moral obligations. Many of our obligations stem from our social roles or relationships, in some cases being partially constitutive of that relationship. Many (perhaps all) of our obligations are juridical: they are determined by what others can hold us accountable for doing. Against this backdrop, the trait of accountability will be important because it will “facilitate acting in an excellent way with respect to these obligations” (p. 25). Accountability is taken to be distinct from conscientiousness, agreeableness, and their conjunction.

Chapter 3 looks at standing and domains of accountability. To have authority is to have a special kind of standing. The kind of authority here is practical authority (within some domain), to give another a reason to perform an act by virtue of an order to perform that act, such as a police officer telling us to stop.

Chapter 4 considers whether accountability is a new label for an existing, already recognized virtue. Evans proposes that what the Hebrew bible calls “fear of the Lord”, the Confucian virtue of filial piety, and what Aquinas called “obedience” (a sub-virtue of justice) can all be understood as instances of accountability.

Chapter 5 looks at accountability’s relation to humility, honesty and practical wisdom, regarding how each will aid accountability and vice versa. For example, practical wisdom supports accountability by helping us recognize when we are accountable and to whom. Honesty will support an accurate representation of the facts when providing an accounting. Conversely, accountability supports honesty because if the account I give is found to be misleading, I’ll face penalties.

Chapter 6 looks at “global accountability”, a sense that one is accountable for one’s entire life. Evans thinks religious belief is a common source of feeling globally accountable. He then transitions to seeing whether there could be some foundation for global accountability. After arguing that Kant’s project of locating obligation in self-legislation and Darwall’s project of finding it in second-personal relations both fail, Evans proposes that a theistic interpretation of obligation succeeds.

Chapter 7 looks at “transcendent accountability”, which takes accountability to be rooted in something higher than humans. Evans speculates that a sense of global accountability can sometimes generate belief in God, since a sense of global accountability is present among different adherents of different religions, humans tend to find satisfaction in “poetic justice”, and many people have a tendency to interpret bad events as punishment. He argues that a karmic interpretation of global accountability has a higher explanatory burden than a theistic interpretation, since one needs to explain how this karmic system came into existence. He then considers whether a merciful God who sometimes bends the rules would be desirable for systems of accountability. The remainder of the chapter argues that Dworkin’s ethical non-naturalism cannot provide a basis for accountability relations.

Chapter 8 looks at empirical issues. Evans summarizes some of the empirical work his team has done establishing that accountability is a distinct, measurable construct, and that existing measures are reliable and valid. It then offers some reflections on accountability in the business world and “12 Step” programs. Chapter 9 concludes with a summary and some reflections on the relationship between accountability and punishment.

As noted earlier, philosophers writing on moral responsibility and blame have been interested in accountability practices for quite some time. There are a few threads here that are relevant to Evans's project, which the book may have benefitted from considering, even if we grant that holding accountable is not purely a matter of blame and sanctions. Wolf's (2001) treatment of a "nameless virtue" is a notable omission, given she thinks it involves "taking responsibility for one's actions and their consequences . . . [and] living with an expectation and a willingness to be held accountable for what one does" (p. 13). Mason (2019) gives an extended treatment on the nature of taking responsibility. Reflections on the accountability relations we have with other humans (p. 43) would find support from Scanlon's (2008) notion of the moral relationship. The topic of standing has received quite a bit of attention in recent years, and there are questions of whether hypocrisy affects our accountability relationships (Bell, 2013; Herstein, 2017; Piovarchy, 2020; Todd, 2019; Zaragoza, 2012). Smith (2015) and Shoemaker (2015) have influential accounts of what it means to hold and to be answerable, and Radzik (2009) and Walker (2006) both have important investigations into what people should do when they fail to live up to others' expectations.

More engagement with this field may have helped make the boundaries and nature of holding accountable more precise. Evans lists telling his friends about a golfing success (p. 41), the government enacting laws to wear facemasks (p. 56), and departments reviewing one's work (p. 40) as instances of people being held accountable, without specifying if such agents would count as being held accountable even if nothing else were to happen after the accountant's judgment had been made. It is also unclear how to account for the puzzling fact that we often ask people to give an account or answer to us even when we already know all the relevant facts about their conduct and what answer they will give, and also often "hold to account" without asking for an accounting. Such considerations seem to push us toward thinking that holding accountable is primarily about negative responses to substandard behavior.

Part of the puzzlement with such cases stems from an ambiguity in Evans' characterization of the accountable person as someone who is "reliably sensitive to the expectations and requirements that come with the role and conscientiously seeking to fulfil them" (p. 3). In some places, the virtue is understood by looking at how someone responds to their *having* expectations and obligations. They seek to understand their obligations, they are eager to meet them, they intend to carry them out, they form plans, etc. Call this "Accountability1", which we might think of as being close to moral conscientiousness. But in other places accountability is understood by looking at how the agent responds *after* their obligations have been (un)met: do they accept blame from others, are they "honest and transparent in their accounting" (p. 17), are they "willing to admit faults and shortcomings" (p. 27), do they commit to doing better in the future? Call this "Accountability2", which we might think of as being closer to the disposition to take responsibility for one's actions and commit to avoiding similar faults in the future.

This distinction may not matter for those interested in a psychological understanding of traits. There is likely a feedback loop between the two, and if Accountability1 and Accountability2 are extremely correlated, factor analysis could support thinking, on grounds of parsimony, there is only one trait here. But as a contribution to virtue theory, the ambiguity may have implications. For example, as written, the virtues Evans identifies as examples of accountability under other names appear to only be Accountability1. Filial piety requires "recognizing the special status and authority of family members . . . and acting accordingly" (p. 58). Fear of the lord requires obeying

God's commands prior to any judgment being passed. Obedience too is concerned with fulfilling the will of the superior, even when it hasn't yet been explicitly commanded.

Additionally, because Accountability¹ concerns the dispositions that lead agents to *meet* their duties, at times its treatment risks being broad enough to include any moral virtue conducive to moral behavior. This is also evidenced by the fact that Evans suggests that the correlative vice of deficiency would be something like psychopathy, understood as having no concern for fulfilling the legitimate expectations of anyone. Since nearly all moral virtues respond to moral reasons in some way, many of which will be expectations, they will thereby help us be accountable. This raises questions about how much work accountability is doing as a trait independent of other virtues, particularly with regard to explaining and predicting behavior.

Whether there are correlative vices of Accountability² would have been worth considering. Someone with the vice of deficiency would be someone who often makes excuses, blames the victim, engages in *tu quoque* arguments, or raises the standards of proof needed for their poor performance to be admitted as part of the conversational common ground. In short, someone deficient in accountability will be disposed to evade ever taking responsibility or being held to account (a vice I have elsewhere called evasiveness; Piovarchy, 2023).

Readers should also be aware that most of the sections on Global, Secular and Transcendent Accountability aren't primarily about these properties or relationships themselves, but their grounding. This makes almost a third of the book a wide-ranging investigation into the metaethics of moral obligations, one that seeks to establish God as the foundation of moral normativity. This is a topic some philosophers may find somewhat tangential to their interest in particular virtues and accountability practices.

Those who are sympathetic to secular accounts of the foundations of normativity may not be persuaded by Evans' objections. For example, Evans argues that Darwall's (2006) account of second-personal obligations presupposes some system by which beings can come to possess legitimate authority to make demands, thereby being unable to undergird a system of global accountability (p. 109). This seems to me a misreading. When I blame you for stepping on my foot, while *I* (the agent) presuppose that I have the authority to do so, and you with a similar disposition to blame presuppose you have the authority to make similar demands on me, Darwall isn't presupposing any independent source of authority, such as our dignity of inherent value. He's neutral on the ultimate bases of normativity, but thinks we (moral agents) can bootstrap ourselves into real obligations. The argument is that by being disposed to make such a demand (as a being who takes themselves to have authority) to you, the kind of being who can comply with my demand because I make it (thereby committing me to believing that you are a free and rational agent), I am thereby committed to a system of moral obligations (understood as what we owe one another) existing (because you can demand the same of me, and we can each hold ourselves responsible for our failures to comply with the others' demands). You are also committed to such a system existing insofar as you are disposed to blame me for standing on your foot, and this is enough to get us to such a moral system actually existing, one that is as at least as real as any other kinds of reasons are. Insofar as we are committed to morality existing, we have thereby constructed it, and its contents will be determined by demands that could be accepted by free and equal agents, forming a kind of social contract.

Readers familiar with some relevant empirical issues may also find treatment of said issues a tad imprecise, and feel more engagement with available research may have benefitted the book. To give some examples: Evans distinguishes accountability from agreeableness by claiming that the agreeable person "values the approval of

people generally” (p. 30) as opposed to the approval of accountors, which doesn’t quite capture how psychologists characterize agreeableness (e.g., “Motivation to maintain positive relations with others”; Graziano & Tobin, 2017, p. 105) and doesn’t reduce the possibility that we are just observing agreeableness manifest in a particular domain (though the empirical measures do). Transcendent accountability’s presence in 12 Step programs is claimed to lead to interpersonal accountability and thus partially explain the program’s success (p. 158), omitting that other programs without the transcendent component do equally well (Kelly, 2017), as do many interventions that don’t involve accountability at all (e.g., CBT). Punishment by prison is considered ineffective at making people accountable because recidivism rates in the US prison system are high (p. 175), without considering what the rates of accountability and law-abiding would be if punishment were not present. Belief in a divine punisher is taken to not deter crime because Scandinavian countries have lower crime rates than the U.S.A (p. 130), but Scandinavian crime rates might get even lower still if citizens’ beliefs were to change. Evidence in support of people having a sense of global accountability seems similar to the evidence that psychologists have used to research the Belief-in-a-Just-World bias (Furnham, 2003). Objections that this sense may just be an evolutionary hang-up prompt the counterexample that evolutionary theory doesn’t give us reason to doubt our mathematical beliefs, without establishing that mathematical beliefs are relevantly similar to global accountability beliefs. While Evans does not hang anything pivotal on such claims, treating them more as observations, an accumulation of challengeable claims risks reducing readers’ trust in other, more important areas.

Living Accountably draws our attention to an important and under-studied domain, and pairing this analysis with an eye toward empirical validation of traits. People who endorse theist accounts of morality will find more value here than people who do not, but this topic has clear relevance for a range of practical issues, and it will be interesting to see what contributions to philosophy, psychology, and contemporary discourse this work generates.

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Harmony amidst discord: navigating the confluence of science and philosophy

Science meets philosophy: What makes science divided but still significant, edited by Hans Christian Garmann Johnsen, London, Routledge, 2023, 298 pp., £35.09 (ebk), ISBN: 9781003326878

In the intricate tapestry of human understanding, science and philosophy have long occupied distinct yet interconnected domains. While science seeks to uncover empirical truths about the world, philosophy delves into the fundamental nature of reality, knowledge, and existence. These two disciplines, often viewed as disparate, find themselves engaged in a perpetual dance of ideas, influencing and shaping each other in ways that are both complex and profound. Hans Christian Garmann Johnsen's book, *Science Meets Philosophy: What Makes Science Divided but Still Significant*, invites us to embark on a journey through the historical and conceptual landscapes that define this intricate relationship.

The book has been partitioned into six chapters that delve into the philosophical underpinnings of scientific knowledge and the division it often faces. In the opening