

# Networks of Accountability: A case study of The Descent of The Shard

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*“This is The Shard. In 2012 the construction of this skyscraper, the tallest in Western Europe, was completed. As happens when any large building is erected, every charity wants to try and benefit from it and they write to the owners, wanting to climb it, jump off it, rope down it...but most, or in this case all, are turned down.”*

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Presented by Chris Ford



*“This is His Royal Highness Prince Andrew the Duke of York, the Queen’s second son. He also thought it would be a good idea for a charity he is patron of – The Outward Bound Trust – to run a fund raising abseil from the top of The Shard. His connections to the owners, and his status, made it a hard request to refuse.”*



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*“So before dawn, some 9 months after Prince Andrew suggested the abseil idea at the Board of Trustees meeting of The Outward Bound Trust, a group of mountaineering experts from Scotland and a team from the Royal marines, set up equipment in preparation for the highest civilian abseil ever attempted.”*



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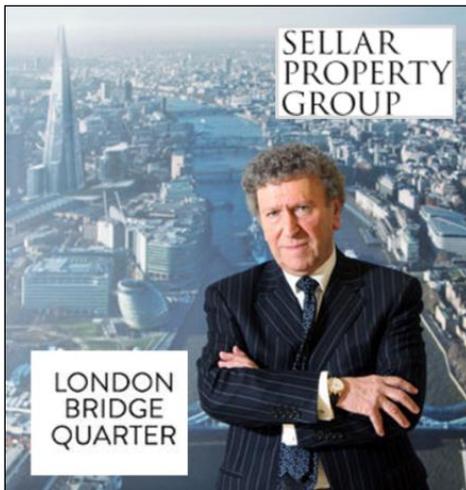
*“By the end of that day 40 people had completed the abseil and between them had raised over £2.5 million for the two charities involved. This case study follows the progress of this event from ideation to execution, and using accountability theory attempts to unravel the ways in which this collaboration was managed.”*

# The Players - Organisations

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BUCKINGHAM PALACE



**ROYAL MARINES  
CHARITABLE TRUST FUND**



**COMMANDO  
SPIRIT**

HAVE YOU GOT IT?



جهاز قطر للإستثمار  
QATAR INVESTMENT AUTHORITY

# The Players – Spaces and Places

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Buckingham Palace, where project meetings are held and where those involved are called to account



Going over the top at The Shard, which became the focus of attention as the project progressed

# Contribution

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## 1. Accountability

- 'Systems of Accountability' (Roberts and Scapens, 1985) - allows us to explore the spaces where accounting does not exist (Choudhury, 1988).
- Much work has been done in this area since 'The Possibilities of Accountability' (Roberts, 1991), but often highly theoretical/conceptual.
- **Our aim:** link, apply and develop accountability theory through this case study.

## 2. Networks of Accountability

- Most studies are explicitly or implicitly single firm/person focussed.
- **Our aim:** create a network-level view of how accountability is formed and enacted.

## 3. Spatiality

- When organisations come together, the spaces where this happens are important.
- **Our aim:** explore the role of space & spatial change in accountability.

# Theorising Accountability – Current Literature

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- **Internalised & external accountabilities**

Self monitoring accountability (Roberts, 1991), Personal vs structural (Sinclair, 1995) and ‘higher principles’ (Laughlin, 1996) develop an idea of the relative effectiveness of *internalised accountability*, compared to the individualizing effects of visibility through accounting (Miller & O’Leary, 1987) and exposure to *external* accountability forces.

- **Face-to-face testimony**

The power of face-to-face accountability (Roberts et al., 2006) and the giving of testament (McKernan, 2012) should be part of an ‘intelligent accountability’ (Roberts, 2009). Need to decide how to accountability talk as a blend accounting with strategy (Jørgensen and Messner, 2010).

- **Gifts & gaps**

Accountability can be ‘gifted’ (McKernan, 2012) with intrinsic rewards, while excessive demands for accountability can create ‘ethical gaps’ (Messner, 2009).

# Theorising Accountability – Collaborations

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- Collaboration is not hierarchy or market, or supply chain connections (Lawrence, Hardy and Philips, 2002; Lawrence et al., 2002). Protective effect of single hierarchy (Roberts, 1991) is removed, so communication and social interaction are focus of control system (Heide, 1994).
- Network implies translations or transformations, not instantaneous transfer without change (Jones et al., 2004). Each separate organisation has its institutionalised systems of accountability (Messner, 2009).
- Must decide mix of strategy/accounting talk (Jørgensen and Messner, 2010) or change of focus, eg from financial accountability to operational accountability (Ahrens, 1996).
- Different accountability systems can be characterised using framework from Broadbent and Laughlin (2009). Translation across systems requires consideration by boundary spanners of different system requirements.

# Theorising Accountability - Space

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- From accounting literature Carmona et al. (2002) look at spaces in context of factory control systems in 18<sup>th</sup> century Spain, and Quattrone and Hopper (2005) consider space, time and control in a multinational firm. Limited other contributions.
- Consider places where organisation occurs: the interaction between material and social factors will be different for those who 'live through' them regularly (Dale and Burrell, 2008) and become tacitly aware of, or even directly control, the place-bound, dominant practices (Merrifield, 1993). Spatial change affects organisational logics (Spicer, 2006), influencing accountability systems.
- Spaces can be deliberately used to contribute to an organisation's effectiveness (Kornberger and Clegg, 2004), in both planned and unplanned ways.

# Research Design

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- Longitudinal case study, of a single event, using abductive analysis.
- Well-established connection gives “comrade” or ‘socially trusted outsider’ status (Jönsson and Lukka, 2007). Deep insights from multiple perspectives.

## Data Collection and Analysis

- 21 interviews. Emails. Physical documentation. Weekly contact with Head of Marketing to establish changes and identify potential interviewees. Regular email contact with CEO. Immersive site visit and attendance at meetings pre-event.
- Analysis uses ‘Temporal Bracketing Strategy’ (Langley, 1999) combined with Critical Incident Analysis (Flanagan, 1954).

**Temporal bracketing – highlights non-linear evolution**

**Critical incidents – highlights specific, significant, theory or data rich events**

# Findings and Analysis – Overview

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## Period 1: Ideation

- Idea formed in a single system of accountability.
- Highly relational control system (Broadbent & Laughlin, 2009) with intelligent accountability (Roberts, 2009).
- Well adapted to Palace setting so limited effect (Dale and Burrell, 2008).



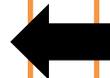
## Period 2: Extension

- HRH uses personal accountability (Sinclair, 1995) to gain access to Shard.
- HRH has hierarchical power over Marines, but non-specific about their role.
- Risk of future gap (Messner, 2009) identified through over-gifting (McKernan, 2012) in Palace meeting.



## Period 4: Relocation & Execution

- Move from Palace meetings to Shard meetings re-ignites interest but also power of Sellar.
- Exertion of space-bound dominant practices (Merrifield, 1993) and major change to dominant control practices (Spicer, 2006).



## Period 3: Translation & Systematisation

- Each org. experienced different challenges of translation, causing multiple iterations of network formation.
- Critical incident highlighted difficulty in stabilising the system of accountability – multiple, complex and chameleon-like (Sinclair, 1995)

# Findings and Analysis – A Critical Incident



## Email reaction from Sellar Group:

- Postponement of decision.
- Postponement of next meeting.
- Postponement of the event.
- Serious concerns over negative press.
- Serious concerns about investor relations.

## Email response from CEO of TOBT:

- **Quantification** - a shift in his acc/strategy blend (Jørgensen & Messner, 2010). monetize ethics (Roberts & Scapens, 1985).
- **Personalisation** - HRH, children of Southwark, Marines (Sinclair, 1995).
- **Visibility** - cc trail and face-to-face request (Roberts, 2006; Messner, 2009; McKernan, 2012)
- **Spatiality** – deliberate use (Kornberger and Clegg, 2004). Move conversation to location with different political forces (Beyes and Steyaert, 2011).

# Conclusions (1 of 2)

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## **Extending from an organisational system to a multi-organisation network of accountability:**

- Lost hierarchical protection leads to negotiated accountability
- Multiple lines of accountability extend out from originating organisation
- Each line has “strength” – governed by economic forces or personal/higher principles
- Each line has “flexibility” – governed by willingness to ‘gift’ in response to ‘gaps’

## **Flexibility is reactive, but network formation can include proactive steps:**

- Examine co-collaborators competencies and objectives
- Assess likely influence of face-to-face and spatial factors on their negotiations
- Consider potential impacts of incidents/spatial change/relational change
- Aim: to build a network that is both flexible and strong, at creation and throughout project

## Conclusions (2 of 2)

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### **Successfully developing a network of such lines relies on:**

- The alignment between the nature of the control systems
- The social influence of the boundary spanner
- The hierarchical authority of the boundary spanner
- The competing accountabilities already in force within their organisation

### **The level of accountability, relative to other demands on separate organisations, can be enhanced through:**

- Quantification
- Personalisation
- Visibility
- Spatiality

**Space can be passively experienced, actively used and pre-emptively understood.**