



# Co-accountability: a framework of multi-stakeholder engagement for long term sustainability

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# Rationale for the study

- Why this study? What is the problem?
- The impact of organizations has been so far measured by metrics that are usually not able to represent different claims from different actors/stakeholders
- There is an urgent call to develop a collective way of measurement of social impact of organizations.



# Background & Gap

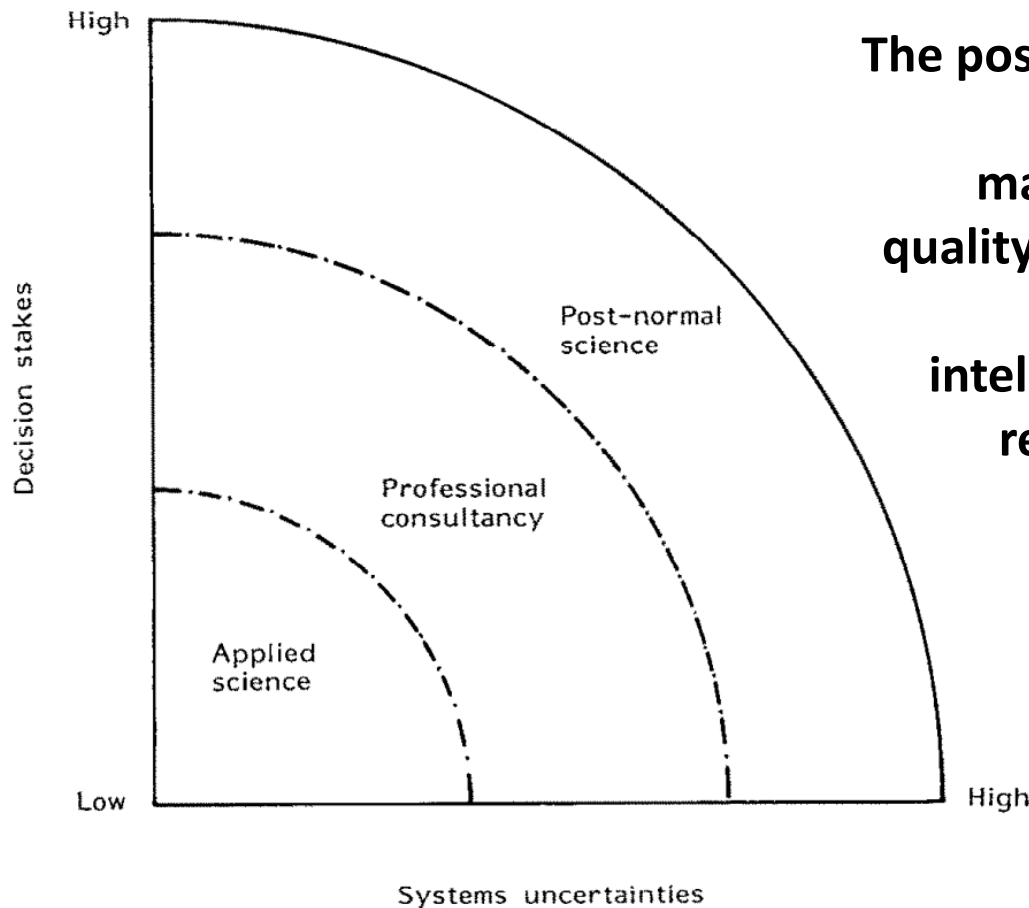
## Accountability

In the last years a vast amount of research has developed different **accountability frameworks** to measure performance of organizations beyond economic impact (i.e. Somers, 2005; Bull, 2007; Epstein, 2011; Arena et al., 2015).

However, scant attention has been paid to the **integration of multi-stakeholder approach and customized accountability measurement systems**.

**AIM:** This study proposes to develop a post-normal accountability framework (co-accountability).

# Post-normal science (PNS)



(Funtowicz and Ravetz, 1993)

The post-normal science proposes three core elements (i) the scientific management of uncertainty and of quality, (ii) the plurality of perspectives and commitments, and (iii) the intellectual and social structures that reflect problem-solving activities” (Funtowicz and Ravetz, 1994).

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# Co-accountability & PNS

## Three core elements of PNS in co-accountability:

### 1) Scientific management of uncertainty and of quality.

It is not longer possible to reduce accountability to financial measures and quantitative arguments.

### 2) Plurality of perspectives and commitments.

Co-accountability is co-produced by different stakeholders.

### 3) Intellectual and social structures that reflect problem-solving activities.

Co-accountability is shared among stakeholders, not only in the step of defining performance measurement but also *in the ongoing process of sharing rights and responsibilities and, equally important, redistributing power in order to exercise new rights and responsibilities.*



# Co-accountability framework

**Table 1: Variables of accountability (adapted from Mashaw 2006 and Rached, 2016)**

Traditional variable	Traditional definition	Co-accountability variable	Co-accountability definition	Answer to the question
A	Power-holder	AB	Power-account holder	Accountability to whom?
B	Account-holder			Accountability from whom?
C	Performance and measurement systems	Idem traditional	Co-accountability	Accountability for what?
D	Procedures and time	Idem traditional	Co-accountability	Accountability how?
E	Consequences	Idem traditional	Co-accountability	Accountability under which consequences?

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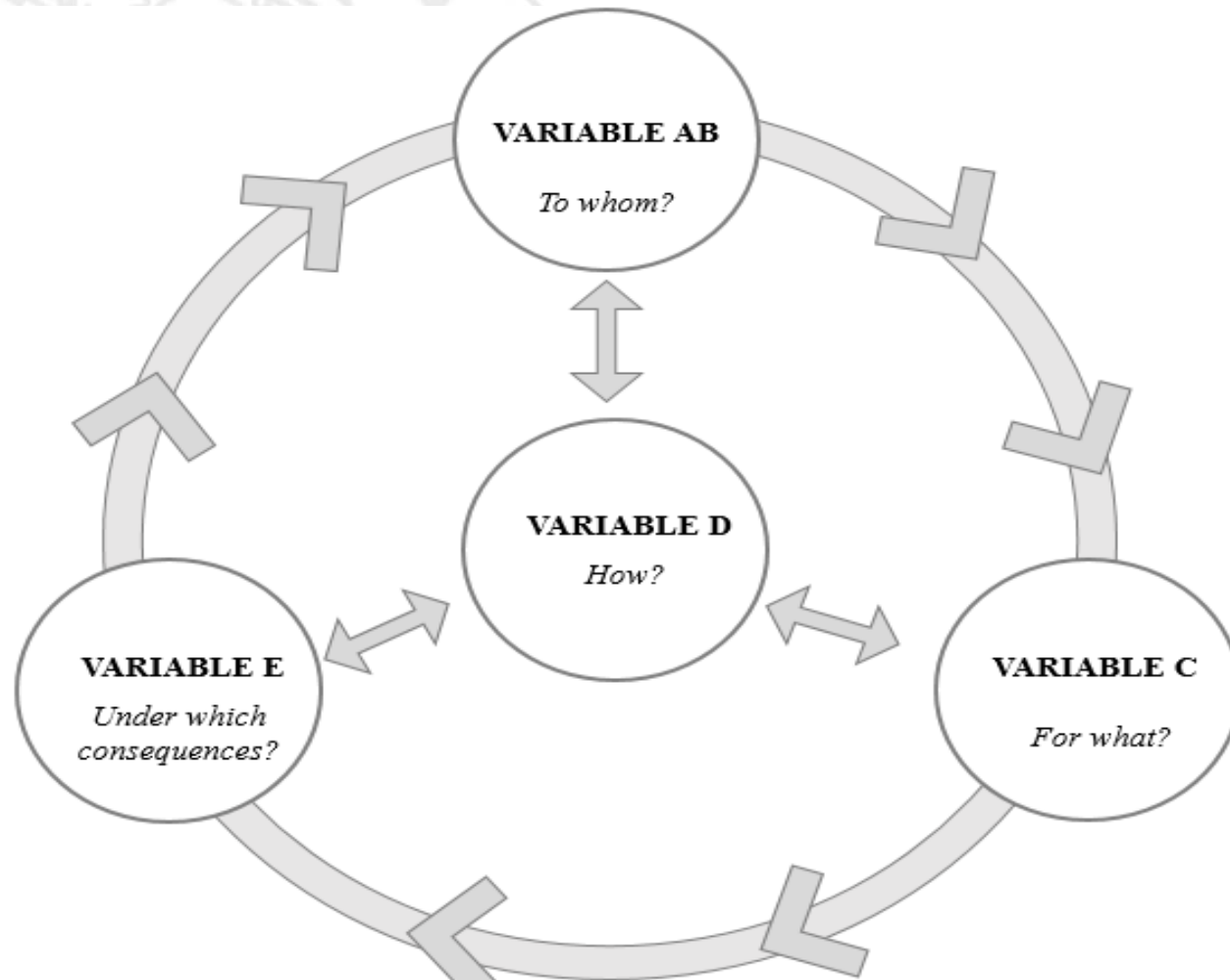
# Co-accountability framework

## Co-accountability steps

- 1) Mapping and engagement of relevant stakeholders who will start the process together, the co-design of co-accountability.
- 2) The joint co-selection of performance dimensions and metrics
- 3) The third step consists in the co-evaluation of performance and strategy redefinition.



# Co-accountability framework



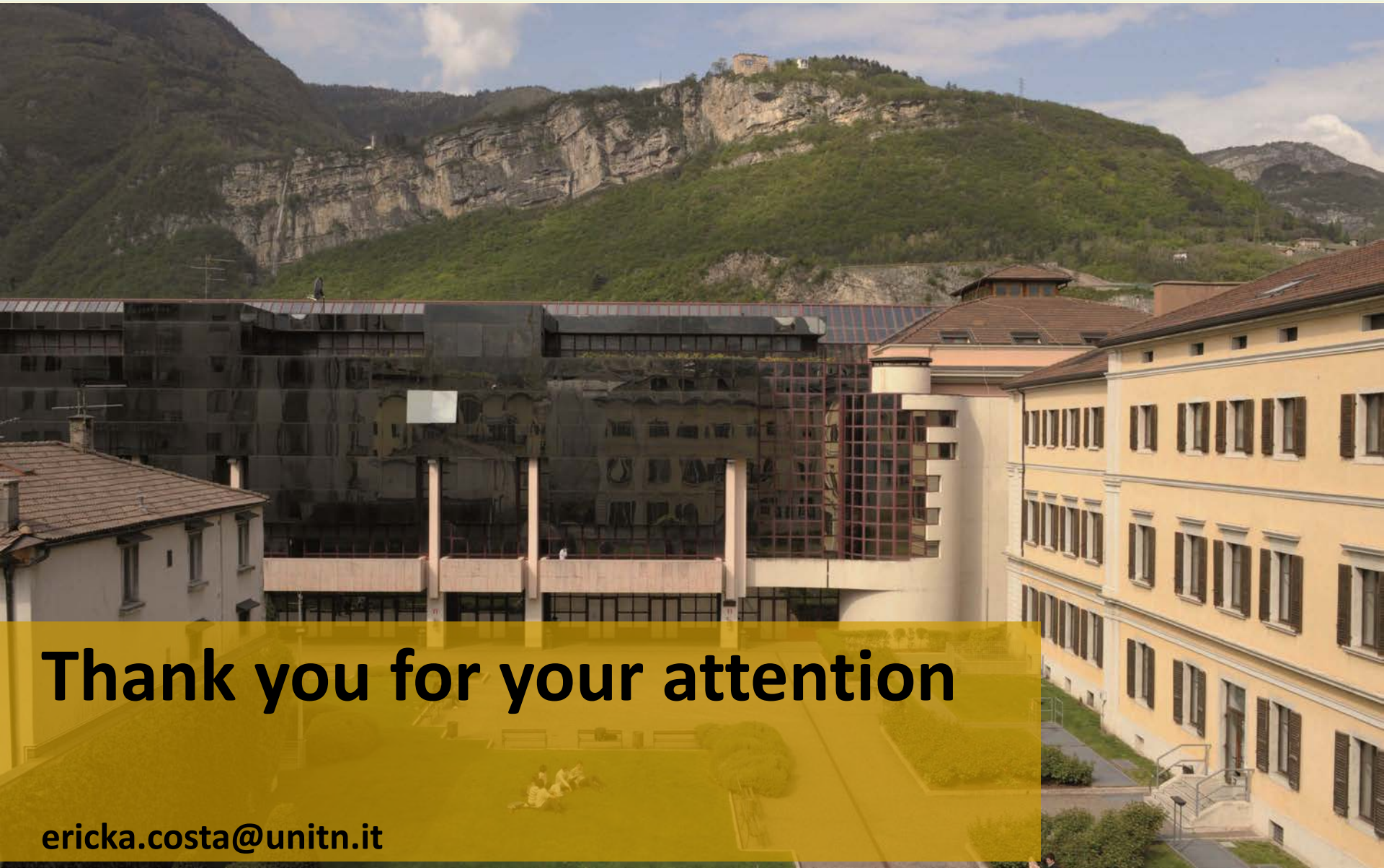
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# Proposed thoughts

- ❑ First, regarding “**accountability from who to whom?**” → one role of account-power-holders.
- ❑ Second, regarding “**accountability for what?**” Co-accountability moves beyond the dimensions of efficiency and effectiveness. It takes a holistic evaluation the economic, social and environmental performance.
- ❑ Third, regarding “**accountability how?**” → circular process of three dynamic steps that are fed and feedback into each other in an ongoing process.
- ❑ Fourth, regarding “**accountability under which consequences?**” → evaluation and strategy redefinition on a dual level of (i) individual and, (ii) collective.





**Thank you for your attention**