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**Audited accountability and the imperative of responsibility:
Beyond the primacy of the political and the systemic
and the calling of swaraj**

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Abstract

The paper discusses the contemporary moves in institutions of higher education especially in countries such as U.K. for more stringent auditing and accounting. It shows how this move is primarily motivated by the concerns of the system and how as a systemic move it lacks the desire and imagination to understand the voices and aspirations of actors and institutions. The paper argues that instead of the contemporary move of audited accountability which is primarily systemic, there is a need to look at the problem of accountability through the vantage point of responsibility. But for this the language both contemporary audit and critical scholarship is inadequate as this is too much tied to the logic of money and power of contemporary systems. Even the language of "self-organization" in contemporary systems theory does not help us much in preparing us for the imperative of responsibility that confronts us in this field. In this context, the paper argues for a dialogue with Kant's notion of autonomy and Gandhi's notion of *Swaraj*. *Swaraj* means not only self-determination and self-organization but also self-restraint and an unconditional ethical obligation of self to other. Accountability must instill in us and be based on self-responsibility and self-governance. In order to rescue anthropology from the powerful audit explosion of contemporary systems of money and power, anthropologists must learn to fight back not only with the weapon of politics--of which they are such weak performers anyway--but also with the categorical imperative of morality of Kant and Gandhi's soul force of *Satyagraha*.

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Audited Accountability and the Imperative of Responsibility: Beyond the Primacy of the Systemic and the Political and the Calling of *Swaraj*

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What is subject to inspection is the auditor's own system for self-monitoring rather than the real practices of the auditee. What is audited is whether there is a system which embodies standards and the standards of performance themselves are shaped by the need to be auditable. In this way, the existence of a system is more significant for audit purposes than what the system is, audit becomes a formal 'loop' by which the system observes itself.

Michael Power (1994), *The Audit Explosion*, p.37.

The reflective spiral of the reciprocal observation of the other's self-observations does not escape the circle in which both external observation and self-observation are always a system's own observation; it does not penetrate the darkness of mutual opacity. xxx Luhman's depiction of the self-legitimation of a politics anchored in a state apparatus begins to fall apart if systems theory is confronted with the task of "conceiving the theory of the state from the perspective of an ethically responsible and responsive society."

Jurgen Habermas (1996), *Between Facts and Norms: Contributions To a Discourse Theory of Law and Democracy*, p.347, p.342

All that matters for the realisation of society is that the component autopoietic systems should satisfy certain relations regardless of the actual structures (internal processes) through which they realize them. Accordingly, hypocrisy plays an important role in the realization of human societies, permitting human beings under stress to feign having certain properties which they abandon as soon as the stress is removed. This is why in a human society a social change takes place as a permanent phenomenon only to the extent that it is a cultural change: *a revolution is a revolution only if it is an ethical revolution.*

Humberto R. Maturana (1980), *Autopoiesis and Cognition: The Realization of Living*, p. xxvii (emphases added)

The Problem

Accountability has multiple meanings and it is not merely a question of procedural validation but is intimately linked to the calling of responsibility. It refers not only to be accountable for what one is expected to do or perform but to one's responsibility beyond legal minimalism to the growth of oneself and the other and thus contributing to the creation of dignified relationships in society. Accountability requires a deeper ontological grounding, self-attunement and cultivation of an engaged attentiveness to the other and is not merely procedural and epistemological eventhough in the context of the complexification of social systems in the process of modernization and now the postmodernization of life procedures have

a role to play in fostering a climate of accountability in the life of individuals and societies. But what happens when procedures of accountability seem to substitute our preparation for a life of ethical responsibility? This is the major challenge posed to us by the current onslaught of "audit explosion" in advanced societies where, as Marilyn Strathern tells us, "audit and assessment seem to be the ubiquitous tools of accountability" (Strathern 1997:2). At the contemporary juncture, "...accountancy becomes linked to a more general idea of accountability, and with it an expansion of the domain of auditing" (ibid: 4). Audit "represents a very particular conception of accountability" (Power 1994:8). "Audits are needed when accountability can no longer be sustained by informal relations of trust alone but must be formalized, made visible and subject to independent validation" (ibid: 11).

The present chapter is concerned with this contemporary logic of audited accountability. In this essay, as someone who is not yet subject to systemic auditing to the extent colleagues in countries such as U.K. and other European countries are, I wish to create a critical portrait of audited accountability as a "discursive formation" (cf. Foucault 1972). In creating this portrait, I build upon my reading of both its defense as well critique and on my conversations with fellow anthropologists in the U.K who share their experiential perceptions of it. Such a multi-dimensional discursive portrait of audited accountability shows us its limits. One primary limitation of audit is that it is too much tied to the logic and language of apriori systems and lacks the ability to recognize emergent forms of creativity and accountability. The audit culture uses the language of self-organisation and autopoiesis of the biological systems but it forgets that if in the autopoiesis of the biological systems cognition plays an important role then in the world of self-making (ie., what *autopoiesis* literally means) in the field of culture and society both cognition and recognition play an important part. But as Jurgen Habermas tells us, what goes on in the name of societal autopoiesis is the reign of "the darkness of mutual opacity" in which "both external observation and self-observation are always a system's own observation" (Habermas 1996: 342). In this context, there is a need for audit to recognize creativity, performance and practice beyond the formulated eye of the system. It must now learn a new language which, to begin with, is a language of shared understanding beyond its own "specialized semantics" (ibid: 342). This does not just mean a return to the world of everyday language but to be attentive to the "metalanguage" (cf. Habermas 1996) inherent in ordinary language and the "metadomain" (cf. Maturana 1980) entailed in any act of cognition. I submit that there is now a need to recognise the creative world of emergence for which the systemic "self-observation" of the audit culture has very little resource.

I further argue in this essay that the contemporary language of audit culture, namely the language of self-observation, must be linked to the language of self-organization, self-rule, self-responsibility and self-governance. But this linking has to be done not in a sense of structural coupling but in a transformational praxis of *Swaraj* or *self-rule* proposed by Gandhi. But *Swaraj* in Gandhi means not only political freedom but spiritual enlightenment; it means not only self-rule but also self-restraint and an unconditional ethical obligation of the self to the other. Gandhi's *swaraj* is akin to Kant's idea of autonomy and both help us not only to prepare ourselves for our imperatives of responsibilities but also transform our anthropological imagination. I conclude this essay with the argument that anthropology now needs to break away from the modernist preoccupation with politics and the view that political awareness is the only key to emancipation of itself as a discipline and the people it works with. Now it needs to develop a moral language to talk about accountability and the imperative of responsibility. But the language of not only contemporary audit but the so-called critical anthropology is inadequate to make sense of the calling of moral responsibility--a responsibility emerging out of the conversations and dialogues between us as interacting subjects (the ethnographer and the informants, or for that matter between the auditor and the auditee)--and for this it now needs to make a dialogue with morality and not only with politics. In order to rescue anthropology from the powerful audit explosion of contemporary systems of money and power, anthropologists must learn how to fight back not only with the weapon of politics of which they are so weak performers anyway (despite their illusive sense of potency) but also with the categorical imperative of morality of Kant and Gandhi's soulforce of *Satyagraha*.

Audited Accountability

The recent Dearing Committee report on higher education in U.K states almost at the very outset that now the academic community should recognize that "the autonomy of institutions can be sustained only within a framework of collective responsibility for standards, supported by the active involvement of professional bodies" (p 6). Furthermore, according to the Report, "There is now greater emphasis on recognition of the individual as customer or consumer. People's expectations of publicly funded services have arisen and they no longer accept unquestioningly what is offered" (ibid). The Committee further writes: "We believe that four skills are key to the future success of graduate students: (a) communication skills; (b) numeracy; (c) the use of information technology; and d) learning how to learn." We can

immediately note here that the whole exercise is technical and governed by a technological fix. Among these skills, there is no acknowledgement of the need to cultivate appropriate virtues and appropriate moral and ethical commitments, commitments which enable us to use technology for creating dignified relations in society and creating a more habitable world for all of us.

The Report talks of collective responsibility but is this cooperative or not? To find an answer to this, let us read the following lines of University of Durham's analytical account of its "Continuation Audit:"

.. most academics feel that the University's quality assurance procedures are too much 'top down'. This in part reflects the pressure on the central administration to undertake the work associated with the University's regular quality and standard assurance and the extra burden associated with TQA. It would be desirable to be able to develop a more integrated approach with departments which would involve more visits to departments to help develop their systems and approaches. A more developmental role would be preferable to the current perception of an office which simply issues decrees. Nevertheless, the staffing position and the likely continuing squeeze on resources make it unlikely that this approach will be achievable in the immediate future (1998: 41).

The above statement of the University regarding the procedure and process of audit draws home three important points. First, the University was pressured to undertake this audit exercise and in that sense it was compulsive, not co-operative. Second, the University itself recognizes that it could play a more developmental role in its interaction with departments and we must add, in its interaction with individual members of the faculty. This extension would help us realize that the unit of observation is not only the system (whether universities / departments) but the individual and the self. Third, the university does not take seriously its own expected and perceived role as a developmental agent and puts it aside on excuses such as financial squeeze. If performing one's role as an agent of development is crucial to the whole exercise of audit and the performance evaluation of teaching and research, then cannot money be arranged for this? Both the Higher Education Funding Council of U.K and the university have a moral responsibility to ensure this.

It is further written in University of Durham's analytical account of the audit process:

The university has not found the Higher education charter, published in 1993, to be a particularly helpful document xxx Nevertheless, in response to the publication of the Charter, the University reviewed the way in which its own procedures satisfied the requirements of the Charter and introduced a number of changes in response to this publication (1998: 52).

But if the University did not find helpful the charter of the Higher Education Funding Council why could not it argue with the council and create a Charter which is agreeable to both the parties. But this was not possible because the parties were not partners and what Habermas calls a "co-operative search for truth" (cf. Habermas 1993) was not at all a concern with the more powerful party in this interaction, i.e. the Higher Education Funding Council of U.K. The less powerful partner of interaction had to change its procedure without which it may not have been recognized as a university at all. And here Strathern (1997: 7) helps us understand the whole problem of recognition and one's evaporation into a cloud of non-being in her characteristic insightful way: "The University's workings must be described through a set of social elements already recognizable to the auditors--if they are not there then somehow the University is not there." Speaking of her own experience of Cambridge University's subjection to the process of audit, Strathern writes: "It seems to me as an ethnographer quite extraordinary that there was no inquiry into *how* the University worked xxx The auditors' interest is not in producing a model that would show how well Cambridge is organized to achieve its goals. And the *evaluation* of "how well" is already taken care of by pre-existing measures. We cannot simply ask the native speakers and listen to their account of the system" (ibid; emphases in the original).

Thus in the processes of interactions which constitute the regime of accountability, there is no scope for self-description. When it is not available to powerful units such as the Universities we can only imagine the plights of individuals who belong to it. Moreover, when Universities are not able to describe their own order of existence, their ability to describe the creative world of emergence can only be guessed. But the description of one's realm of "is" and "ought"--the world of reality and possibility--is quite crucial to the generation of a critical consciousness. But the very fact that there is no move from description to critical dialogue in the contemporary audit culture, however, is not accidental. As Michael Power (1994: 19) helps us understand this: "In audit what is being assured is the quality of control systems rather than the quality of first order operations. In such a context accountability is discharged by demonstrating the existence of such systems of control, not by demonstrating good teaching, caring, manufacturing or banking." In this context, it is no wonder then that "...system-based audits can easily become a kind of ritual, concerned with process rather than substance, and governed by a 'compliance mentality' which draws organizations away from their primary purposes" (ibid: 19-20).

Ritual creates heightened energy and audit "elicits a *self- description* of the organization in terms of constant activation, as though every component of the organization were in a state of perpetual self-awareness, animation and explicitness" (Strathern 1996: 13). But such a mode privileges hyperaction and discourse and has no patience for quiet action and listening to the wisdom of silence (See, Giri 1998a). It has been a problem with the constitution of modernity that it fails to realize the silence which exists at the mid-point of utterances. The contemporary audit culture continues this but it needs to realize that "...interaction between persons is an acute form of elicitation, and works best on a periodic base. People fall silent before they speak, and that relation is crucial to the very maintenance of relations" (Strathern 1996: 11). And it is not just true of individuals; it is also true of systems: "...the system under scrutiny is likely to oscillate between activity and rest" (ibid: 13)

People not only fall silent before they speak, they also fall asleep before they act, and in case of the academics, before they write. In case of anthropologists, this sleeping can be really long, comparable in a minuscule way to the *ananta-shayana* (eternal sleep) of the Lord Vishnu of Hindu mythology. But when the Lord is asleep, he is not inactive, he is preparing himself for the next creation, he is silently meditating to "bring forth a world" (cf. Capra 1997). That a similar process takes place in anthropological practice was brought home to me in a conversation I had recently with a distinguished practitioner of the field in UK. He tells us: "Anthropologists would go out to do fieldwork and then they will come back. But they will not publish for a long time." They do not publish not because they are lazy but because they are reflecting on their universe of study. But the contemporary audit culture with its bias towards quick visible productivity has no capacity to recognize such modes of engagement. But this is not specific to anthropology; it is integral to teaching and research in any discipline. As Strathern (1997: 12) argues:

In teaching there must be a lapse of time--the process is not one of consumption but one of absorption and reformulation. In research, time must be set aside for all the wasteful and dead-end activities that precede the genuine findings. Both require otherwise non-productive periods. Yet there is almost no language in the audit culture in which to talk about productive non-productivity.

The same insightful interlocutor also draws our attention to the inability of the audit culture to recognize experimentations in creativity in writing, research and teaching. It is because any experimentation is outside the apriori standard of the system with which auditors go out. In the words of this anthropologist of U.K. with whom I had conversation: "Journals like Journal of Anthropological Society of Oxford and Cambridge Anthropology were published

by graduate students which were well publicized and publishing all kinds of papers. But now for the members of the Universities it is not to their advantage to publish in these informal places. You have a substantial amount of teaching and only a little time for publication. It is important to have standards, achieve quality but if publishing in the refereed journals is the only option then you will not have the benefit of experimental creativity."¹ Moreover, the same anthropologist goes on to tell us: "It is not to your advantage to publish in many of the journals which are not referred. If your publication is too autobiographical then it is not regarded as sufficiently within the field of anthropology. You have to produce publications in recognized places. But if the journals are controlled by particular ideological groups then those who do not subscribe to it can feel excluded from the process. There is a kind of normal science way to do things."

This interlocutor also tells us that there has been a general trend towards more accountability in universities and other parts of society "but this is not democratic accountability but bureaucratic accountability." "The way questions are asked make you to answer in a certain way. If you look at the form, the way questions are asked conforms to a natural scientific model. Therefore the expectation is that people would work in research groups. That is why anthropology departments have a problem. Anthropologists believe in individual research."

Therefore an in-built bias towards quantification and the application of an abstract standardized model, a model which is based on the natural sciences, is a cause for concern in coming to terms with the work of audited accountability in institutions of higher education. In this context, what Power (1994: 46) writes deserves our careful attention:

We would benefit from having less abstract forms of portable knowledge and more respect for non-standard and tacit kinds of knowledge which are complex and close to their products ... The tide of consumer enfranchisement may empower students in one sense but it may also impoverish them in the longer run by cultivating an aversion to difficulty, ambiguity and critique unless it is carefully managed. Courses will increasingly be designed primarily with student evaluations and other audits in mind such that teachers will avoid risk and therefore innovation.

The contemporary audit culture claims that it does not impose anything on either the system or the subject; rather, it works through self-audit. But "forms of self-audit rely upon bureaucratic procedures which can in principle be used for independent verification xx. Indeed, checklists and protocols for apparently internal purposes often derive their authority from their potential use for external verification" (Power 1994: 4 / 5). Two young members of the faculty

of a U.K university narrate their experience of going through self-audit exercises: "They tell you that the whole process is confidential but it makes you feel rubbish; the whole process is awful. But Dick (a pseudonym for the leader of the evaluation team in the Anthropology Department where these two colleagues work) would tell you that it is a chance for you to reflect upon. But it is deeply humiliating. You speak for ten minutes and you feel better but then still the control lies with somebody else." Such experiential responses are better understood with the following comments of Strathern (1997: 8): "the 'self' in the invitation to self-scrutiny turns out to be already a particular kind of self--to be judged by criteria that agree what the self is."

Audit certainly could not function without this foregrounding of a particular kind of self, a standardized self created in the image of the system. It is because in both Teaching Quality Assessment (TQA) and Research Assessment Exercise (RAE), "the institution (whether department or university) is given a distinct presence over and above the performance of individuals" (Strathern 1997: 5). This is a crucial problem and we shall see in our dialogue with Gandhi and Kant how this diminution of the individual can sound a death-knell to any move for accountability. A dialogue with Humberto Maturana, the founder of the autopoietic way of thinking, also yields us such an insight.² Maturana is quite emphatic about the place of creativity in the emergence of systems. For Maturana, systems are emergent formations, rather than apriori fixations and such a view of system is crucial to going beyond the primacy of the systems logic which govern the contemporary audit culture (see, Menger 1996). Maturana (1980: xxviii) tells us:

It is only through interactions operationally not defined within the society that a component organization can undergo interactions that lead to the selection, in its ontogeny, of a path of structural change not confirmatory of the society that it integrates. This is why social creativity, as the generation of novel social relations, always entails interactions operationally outside the society, and necessarily leads to the generation, by the creative individuals, of modes of conduct that either change the defining relations of the society as a particular social system, or separate them from it. Social creativity is necessarily antisocial in the domain in which it takes place.³

But audited accountability not only privileges organizations over individuals, it has a very particular notion of organisations which are monological and teleological. For example, as Strathern (1997: 8) tells us:

One can imagine that an institution such as a university will not only have diverse aims but may have conflicting and competing ones. It may wish to do several things at once and in different arenas: not only instruct persons but help them think independently, not only provide the back up for well-established

research projects that have visible outcomes but tolerate hidden niches for the unexpected maverick or the genius; to foster both productivity and creativity, knowing that these sometimes go together and sometimes do not.

The Imperative of Responsibility

In critical responses to the work of audited accountability there is an implicit or explicit attempt to put all the blame on the audit culture for the bureaucratization of academic life and threat to the autonomy and creativity of individuals and institutions. But there is no self-examination on the part of critics whether academics and academic institutions were doing their work properly before the onset of the audit culture. Among the critics, Strathern is probably a little more self-critical but she is more genealogical than self-critical. Strathern traces the genealogy of the preoccupation of audit with enhancement to the method of examination of institutions of higher education. But there is an element of irony which may not be an embodiment of self-criticism in Strathern's genealogical treatment of audit culture as she writes: "Within universities at least, accountability is almost impossible to critique in principle, for the culture exploits values that academics hold dear, such as responsibility and openness of inquiry" (Strathern 1996:4). But did and do the academics as well as academic institutions really hold dear values of responsibility and openness of inquiry? Is it that their failure and lack of concern about upholding these values has given rise to the audit explosion in the first place?

As we explore these self-critical questions, let us begin with an interesting essay entitled "Autonomy and Accountability" by Tim Sinkins (1997) where he writes: "...the dominating government concern which underlay the reforms was a concern that pre-existing accountability mechanisms within the school system were too soft, and consequently new control mechanisms had to be established" (1997: 23). This increasing governmental control has been, at the same time, accompanied by the diminution of the role of the local body and governing body in the accounting of things. Though it is easy to blame the government for this diminution and the usurpation of the power of the local body, Sinkins urges us to realize that in the schools he studied none of the governing bodies played an accountable role. "The factors which will influence the role which a governing body actually plays include the type of individuals which are elected and co-opted" (ibid: 26) and these individuals are mostly those who go along the lines of management rather than hold the schools responsible and accountable to the standards they have set for themselves.

Therefore in the prevalent procedure of internal institutional accounting there was probably an element of incestuous self-gratification which was crying for an answer for a long time. This problem was heightened by the elitist character of many of the academic institutions and their failure to realize that they have a role to play in the enrichment of life and public discourse in the wider society, the community. In countries such as UK with the walls of separation between what is called the town and the gown, this self-closure of educational institutions posed a problem of accountability, responsibility and responsiveness to the expectations of the wider society. Academics now accuse audit for being a self-closed system but academics also have to ask themselves whether they and the institutions they work with also worked as enclosed systems with occasional interaction with the wider society treating it as an external environment. Taking cues from Habermas we can certainly blame audit for the propagation of a specialised semantics but what about the language academics themselves use? In recent times, as Russel Jacoby (1987) has told us sometime ago, university-based professionals have killed the public intellectuals and speak and write in a language which ordinary people cannot understand. Even the language of critical academics today is beyond the comprehension of even educated citizens of society. Such an incomprehensive semantics is a reflection of withdrawal from a larger public discourse on the part of the academics and a narcissistic preoccupation with oneself and the club of mutual references to which the academics belong (see Giri 1995, 1998f; & Kurien 1996). So if audit poses a threat to the autonomy of academic institutions, then it has not invented the problem in the first place. Moreover, we have to ask ourselves whether auditors have learnt the use of a specialized semantics from the academics themselves. In this context, it is worth listening to the views of two persons on this. One person who is an engaged critic and educational experimenter in India says: "Earlier social scientists were writing clearly and one could understand what they were trying to say. But now it is difficult." The other, a professor in a University in England, says: "Now how many from the general public are buying anthropology books? Not many! It is because the way they write. But the question is not just one of style. The question is taking anthropological commitment seriously and contributing to public enlightenment and public discourse."

It is certainly true that autonomy is a deep value in case of individuals and institutions. But is it an end in itself or is it a means to some transformational aspirations? Autonomy is linked to quality of intersubjective relations that a unit embodies and seeks to practice (Giri 1998c). Autonomy is also linked to what Habermas (1995) calls the democratic discursive formation of will of a wider society and the public sphere. In order that a unit may be truly

autonomous, it has to demonstrate, on its own, its sense of commitment and attitude of servanthood to the wider society (Giri 1998b). This of course does not mean subservience to the illogic of a majority but a dialogical creative engagement with the wider society. Secondly, an autonomous unit has to create a self-critical space for reflection and interrogation of its basic foundations (cf. Unger 1987). Therefore autonomy is not just a pious word to utter but is a value to live for and as a value it requires creative and critical preparation on the parts of individuals and institutions. Therefore if academics and academic institutions feel incensed about the threat to their autonomy by the audit culture, then they would have to create conditions of responsibility and critical self-reflection on their own before being asked by the Government to do so. As Indian social scientist Andre Beteille (1990) has emphatically argued, academics cannot expect a benevolent state to give them autonomy and continue to preserve it. Academics themselves have to fight for it. And for Beteille, so far academics have not shown sufficient determination about it. They have asked for autonomy of the institutions in which they work in addition to a "good many other things" such as a good salary, promotion and other securities of life. But, Beteille asks, if academics hold the value of their own autonomy so dear then are they prepared to sacrifice some of these other securities of life? And if sacrifice is a strong word in these days of self-gratification and consumption then are they prepared to give these a secondary priority only next to the values of creativity and autonomy? And we can add, are they prepared to be better exemplars of creativity and responsibility so that people around also feel inspired by them and realize that they are not misusing their autonomy and without it their creativity is hampered?

A recent issue in *The Times Higher Education* announces the launching of a new Institute for Teaching and Learning in U.K. with the initiative of one Mr. Roger King. This Institute is aimed to be a "professional body conceived and owned by the member (*The Times Higher* 1998: 5). "It would be separate both from the QAA (Quality Assessment Agency) and the government" and its approach to accreditation "will not be a prescribed course but will enable universities to tailor a programme of professional development according to their own mission" (ibid). Thus there is a move to initiate accountability procedures within universities on their own and this is to be facilitated by the formation of a professional body. But such a move has to meet with the mistrust of the audit culture and the wider public regarding the impartiality of professional bodies. Here again, instead of being defensive, we have to be self-critical about the interest and ability of professional bodies and associations to ensure accountability. If it is true that in audit, even independent inspectors "are not deemed trustworthy, because they are

embedded within the profession" (Power 1994: 20) then auditors have not created this loss of trust on the professionals. It is professionals themselves who are responsible for this. Because of their expert knowledge, professionals occupy an unchallenged position in contemporary societies as the complexity of contemporary systems and the issues they deal with put them outside "the effective controls by the demos" (Dahl 1989: 335). But the increasing systemic significance of professionals has not been accompanied by not much effort, either institutional or subjective, "to arouse moral consciousness within them not to use their expert knowledge and power for exploiting the ordinary people who do not have such power and knowledge" (Giri 1998b: 108). Moreover, they seem "loath to give to their own influence the same severe and critical scrutiny they give to that of others" (Dahl 1989: 334). Added to this problem is the problem of existence of what Peter Pels calls professions of duplexity where moral exhortation for professional standards are accompanied by "its subsequent betrayal by particular interests" (Pels 1998: 4). And it is interesting that Pels, an anthropologist, considers anthropology a profession of duplexity. But Pels argues that this duplexity is due to the oscillation of professional morality between ethics and politics. For Pels, professional ethics with its conceit of impartiality "only *masks* politics, the struggles between culturally specific and historically embedded interests" (ibid: 5).

The above brief encounter with professionals and professional ethics helps us understand two points. One, even on the articulation of professional ethics, it is politics which has mattered most than devotion to ethical ideals *per se*. Second, the problem with professional ethics has been that it has not able to adequately develop what Habermas (1990) calls "moral consciousness and communicative action" on the part of individuals (also see, Giri 1998a). For this, we must now initiate dialogue and re-establish friendship with Kant and Gandhi, two of our greatest friends in the pilgrimage of life and human history, who have invited us to be ever wakeful to the imperatives of responsibilities in our lives.

Beyond the Primacy of the Political and the Systematic and the Calling of Swaraj

Peter Pels' argument that professional ethics masks politics has to be understood in the light of the fact that Western philosophical tradition from Plato to Hobbes, and even unto Rawls, is characterized by a "politicization of morality"--"the attempt to derive moral principles from political considerations" (Edelman 1990: 9). Morality here is not an end in itself but the

imperatives of responsibility which are implicated in the contemporary discourse and practice of the accountability regime require us to treat morality as an end in itself, not simply as a means to some ulterior motives. Actors of institutions of higher education are accountable to themselves--the creative selves within themselves, the institutions they work with, the students they work with and teach, and the wider society. But fulfilling these obligations requires a moral commitment for which we get moving inspiration from Kant. Kant tells us of the autonomy of moral ends and from him we can learn that the moral autonomy and devotion to its categorical imperative is central to the autonomy of institutions. But Kantian idea of autonomy also warns that nothing should be imposed on a moral subject. The human person has an autonomy and the unique contribution of Kant lies in helping us realize that even while obeying a moral law as a categorical imperative one is not obeying an external command but one obeys a law which one has enacted oneself (see, McCarthy 1993). In the words of Kant, "But the law-making which determines all values must for this reason have a dignity--that is, an unconditional and incomparable worth--for the appreciation of which the word 'reverence' is the only becoming expression" (Kant 1964: 103). So, Kant certainly provides us resources to critically interrogate the contemporary regime of audited accountability in as much as it works as an imposition and in whose work there is very little self-enactment and cooperation among different units and selves. But a dialogue with Kant also makes us self-critical. Before criticizing audit systems as controlling mechanisms it urges us to look into the quality of our moral commitment to the aims which we supposedly hold dear and relations of which we are parts.

Thus just a Foucauldian critique of audit as a contemporary governmentality is not enough (cf. Shore and Wright 1997). There is the need for a post-Foucauldian response in terms of subjective preparation and the development of moral commitment and here Kant provides us the much needed reflections for self-criticism. While some post-Foucauldian constructions of the audit culture is satisfied with treating audit as a cultural performance in which "organization participants .. may 'construct' their cultural performances in ways that make themselves visible to each other, both as members and managers who are 'in' 'control'" (Strathern 1996: 3) the more important challenge here is to cultivate a post-Foucauldian mode of being which does not consider acquisition of power as the ultimate end of life and Kant's challenge that 'all politics must bend its knee before the right' (Kant 1795: 96) provides us with an alternative practice (Giri 1998g). Even proponents of audited accountability are realizing the significance of "meta-values which will underpin the management of services which is a central

issue for the future of reform" (Shinkins 1997: 33) and for this Kant and Gandhi provide us moral resources.

Autonomy or *Swaraj* is a meta-value we learn from Gandhi. We have seen how the work of audited accountability does away with the autonomy of individuals and institutions. Thus a critique of the contemporary audit culture can be enriched by the Gandhian meta-value of *Swaraj*. *Swaraj* means self-rule or self-government. Thus a Gandhian critique and reconstruction of contemporary audit exercises would expect these to be based on the *Swaraj* of individuals and institutions. But in Gandhi self-rule and self-responsibility go together. Gandhi makes it clear that before demanding self-rule one should prepare oneself for self-responsibility. Self-rule also must be accompanied by self-restraint and an unconditional ethical obligation of the self to the other. Before demanding for autonomy, one has to be worthy of it and whether one is worthy or not has to be decided by the actor concerned. Thus this ethical pre-condition for *swaraj* cannot be used by the systems for suppressing the aspirations for autonomy. In Gandhi, the calling of *Swaraj* is accompanied by *Satyagraha*, the desire for Truth. For Gandhi, "Truth is the fundamental precondition of *Swaraj*" (Vedaparayana 1998: 4). "Individually, it means that the individual is truthful and non-violent in thought, word and deed" (ibid: 3).

Gandhi's *satyagraha* can teach us novel ways of resisting the contemporary regime of control of which audited accountability is a manifestation. Gandhi's first *satyagraha* in Ahmedabad "involved a confrontation with the mill owners" but a confrontation which was predicated not on a contest of sheer power or force, but on the existence of 'truth force' and thus on a deep-seated sense of ethical responsibility" (Dallmayr 1996: 7). And Gandhi's Truth presents us a challenge of adequate self-preparation for being a worthy seeker of it which "exceeds the range of human management" (ibid: 12).⁴ Gandhi's *satyagraha* is a non-managerial form of action whose inspiring embodiment is the *Karmayogin*, the active doer of truth. In fact, as Dallmayr argues: "...Gandhi characterized himself as a *Karmayogin*, that is, an active 'doer of truth' who yet refuses blandishments of control" (ibid: 15). *Satyagraha* also contributes to the preservation of the world, to what is called *lokasangraha*.

Our previous encounter with the critique of audit culture has pointed to the problem of hyperaction generated as its consequence. Here, it is worth remembering the challenge presented to us by Strathern (1997: 14) again: "...somehow we have to produce embedded knowledge, i.e., insights that are there for excavating later, when the context is right, but not

till then xx This is not a simple recipe for a quiet life xxx It has to be the balance that matters" (emphases in the original). Thus one of the important challenges in rethinking contemporary audit culture is to rediscover the value of quietude and quiet action and Gandhi's *satyagraha* helps us not only realize this but also realise the path of what Dallmayr calls "consecrated action" (Dallmayr 1996: 15).

Strathern also draws our attention to the technologization of the self and the world that takes place in the work of audited accountability and how this is presented as enabling. This logic of enabling technology can be critically re-examined with the help of Gandhi's critique of technology. Gandhi is against the technological fixation of human possibility and, like Heidegger, thinks that technology can conceal our being rather than help unfold it.⁵ It is probably keeping this technological threat to our creative unfoldments in mind that Strathern asks us: "How to reduce information flow; how to foster the conditions for tacit and implicit knowledge to grow *unknown*; how to avoid the computer-aided bibliographic search becoming a paradigm for research as such?" (Strathern 1997: 16). And Gandhi helps us in exploring alternatives to the "representational fix" (cf. Strathern 1995: 98) generated by the technologization of the word, self and the world.

Gandhi's *satyagraha* also teaches us to pay attention to the significance of experimental creativity in our lives and in the structuration of social systems. We have seen how audited accountability has very little resource to recognize experimental creativity. Here Gandhi's experimental methods help us. Gandhi encourages us to be experimental but his experiments are different from scientific experimentations. His experiments with the others took place in "the context of responsible and disciplined social action which presumed love of the other" (Srinivasan 1998: 76).⁶ For the *Satyagrahi*, "...truth-seeking is not a mere attempt to secure a mirror-copy of some out-there object. The attempt is to transgress the relativity of their initial truths as well as that of their opponents and thereby move on to a post-relativist plane of truth" (Pantham 1996: 220).

One of the most challenging passages in Gandhi is the following where Gandhi provides us a talisman to judge our actions keeping in view the face of the poorest of the poor. Gandhi writes:

I will give you a talisman. Whenever you are in doubt, or when the self becomes too much with you, apply the following test. Recall the face of the poorest and weakest man whom you have seen, and ask yourself if the step you contemplate is going to be of any use to him; will he gain anything by it? Will it

restore him to control over his own life and destiny? In other words will it lead to *Swaraj* for the hungry and the spiritually starving millions? Then you will find your doubts and self melting away (Gandhi quoted in Chambers et al 1989: 241).

With Gandhi, we--the practitioners in higher education who complain about the controlling regime of the audited accountability--can ask ourselves whether our teaching leads to the enrichment of our students or not? Are we performing our duties to our students or not? Research brings many rewards for a practitioner which are far more than the reward one receives from teaching and this has led to dilemmas in the minds of many academics who now give more priority to the fame, money and power that comes out of research than teaching and patiently laboring with students. Here Gandhi's talisman would help us remember the face of our students and cultivate responsibility towards them. It is this moral responsibility which would be an alternative to the contemporary move to ensure student empowerment through teaching assessment exercise. If we feel uneasy about representation of students as customers then the challenge lies before us to be examples and embodiments of an alternative model of relationship. Similarly, in case of research, we can also remember the face of the other. This remembrance is particularly crucial for anthropology which has continued to study the poor and the marginalized others who constitute the bulk of the anthropological subjects even today. Apart from the Research Assessment Exercise of the contemporary audit culture, we also need to ask the following self-critical questions. Whether the research we are doing is of any use in the enrichment and enlightenment of people on whom we carry out our research? Thus the challenge in thinking about accountability today is to always remember the face of the other while preparing oneself for being a more responsive and responsible person. As Emmanuel Levinas (1995: 189; emphases added) challenges us:

The approach to the face is the most basic mode of responsibility. As such, the fact of the other is verticality and uprightness; it spells a relation of rectitude. *The face is not in front of me but above me xxx the face is the other who asks me not to let him die alone, as if to do so were to become an accomplice in his death.*

Endnotes:

1. It may be noted here that since audit uses the language of self-organization, we can remember that capacity for experimentation is at the heart of any genuine self-organization. Paslack makes this point in his discussion of the relationship between self-organization and the new social movements. His following lines deserve our careful attention:

NSM [New Social Movement] groups not only organize themselves, whether it be a non-legally binding or associated form, but they also *cultivate* self-organization, and by so doing, aim at creating something like an alternative self-organization culture, which for its part, should prepare the way for the gradual transformation of the existing society into a type of self-organization

society for which self-determining willingness for social experimentation is characteristic (Paslack 1990: 245).

2. I was much interested to carry out a detailed dialogue with Maturana since he is considered a source of inspiration to contemporary systems thinking. But in the course of writing this I realized that this requires a special treatment and is not possible within the space and scope of this paper.
3. In his recent writings, anthropologist Tim Ingold (1998a; 1998b) also presents us such an emergent view of creativity, evolution and systems.
4. As Dallmayr (1996: 12) tells us about Gandhi's Truth: "While psychologism tends to reduce truth to internal intuition (or a psychic state of mind), discursive epistemology--insisting on initial ignorance or fallibility--perceives truth as emerging through a process of interacting or communicative constitution or construction. What is missed in both accounts is the 'otherness' or demand-quality of truth--the aspect that search for truth while proceeding in ignorance is yet impelled by something which exceeds the range of human management or construction."
5. In his Heideggerian appreciation of Gandhi's *Hind Swaraj* Pillai (1985: 77) writes:

Gandhi's participation in the life of his time was always (at the same time) an interior journey, an exploration of his being, and not just the working out of a pre-established strategy. It is this insistent questioning of himself which distinguishes his actions from all self-sanctifying "social service" based on representation. Every decision for Gandhi was simultaneously the laying open of himself.
6. As Amrit Srinivasan (1998: 76) writes: "All his experiments, whether in the realm of caste, communal, race or gender relations sought to do-classify the Untouchable...harijan, muslim, white or women .. through a non-violent exchange of places and meanings within them."

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