

**Corporate accountability for social harms associated
with digital technologies: An ethnomethodological
perspective**

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DECLARATION

I confirm that this is my own work and the use of all material from other sources has been duly and fully acknowledged.

Kolawole M. Yusuff

DEDICATION

to Almighty Allah

and to the memory of

my late grandmother: Madam Saratu Ayoka Yusuff
&
my late teacher and mentor: Professor Festus Iyayi

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ABSTRACT

Prior work on organisational accountability has examined various mechanisms and their adequacy or efficacy in making organisations accountable. While instituting different mechanisms are important aspects of ensuring accountability, the assumptions behind the creation of these mechanisms generally construe accountability as conditions imposed upon the accountable entities by the account holders, and portray questions of who is accountable, for what, by what processes, with what criteria acceptable conduct is to be judged as wholly fixed, objective, and pre-determined. Such hierarchical, prescriptive conceptualisations of accountability are embodied in most legal-regulatory frameworks and commonly expressed in the often desperate calls for more and tougher rules and sanctions to be imposed on any organisation or group of organisations whose activities are questionable. In contrast, this study argues that it is not less important—and perhaps more fundamental—to understand how corporate actors co-construct and enact their accountability in the light of the demands being imposed on them. After all, the efficacy of any imposed mechanism partly depends on how the accountable actors themselves make sense of various aspects of their responsibility to others vis-à-vis the conditions, demands and obligations that are being imposed upon them. The focus of this thesis is thus to examine how leaders make sense of the accountability of their organisations to the public, with focus on organisations developing and deploying data-driven technologies. It explores the way in which leaders of these organisations attempt to co-construct accountability system through the language they use in giving accounts of their corporate practices. Focusing on Facebook and Google, two of the largest and most dominant companies in the digital technology industry that are currently facing heightened public scrutiny, the study develops an ethnomethodologically informed discourse analysis of how the CEOs account for the social harms associated with their companies' innovations. It analysed the testimonial accounts given by the CEOs in their interactions with the US legislators during public hearings organised to interrogate the harmful impacts of the companies' business models on people's privacy and safety. The analysis reveals discourses mobilised by the CEOs in dealing with accountability demands. These include (I) notions of choice, consent and control; (II) technological solutions and industry shared identities; and (III) appeals to nationally shared interests, norms and stakes. These patterns of the accounts and the discourses mobilised, I argue, show how the CEOs are negotiating for a particular form of accountability by developing a shared sense of responsibility. With these, the burdens of responsibility are not just placed on the organisations but distributed across a range of actors, including individual service users, third-party app developers, technologies, and other tech companies. The findings illuminate the problems and possibilities of accountability in this context. The implications of these findings are also discussed, specifically, how the findings inform the ongoing debates on governing and regulating Big Tech.

Keywords: Accountability; Account; Responsibility; Ethnomethodology; Discourse Analysis; Digital Technology

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LIST OF ABBREVIATIONS

MZ: Mark Zuckerberg

SP: Sundar Pinchai

FTC: Federal Trade Commission

DA: Discourse Analysis

EM: Ethnomethodology

EDA: Ethnomethodologically informed Discourse Analysis

CHAPTER 1: INTRODUCTION

1.1 Research background

Accountability—giving accounts of actions, decisions or situations in which one is involved or implicated—is central to organising social relations and maintaining social order (Neyland, 2012). Accountability serves as a mechanism of social control (Semin and Manstead, 1983) and it is the ‘the adhesive that binds social systems together’ (Frink and Klimoski, 1998, p. 3). As Willmott (1996, p. 24) notes, ‘[a]ccountability is endemic to our lives, ... we are continuously engaged in the activity of making sense of the world, including the sense of self in the world, by giving and receiving accounts’. Whether voluntarily or as pressured by others, individuals or organisations are constantly engaged in giving accounts of who they are, what they do, what they believe, why they are acting in certain ways, etc. While it is an enduringly fundamental principle for organising social relations, it is rarely simple and straightforward in practice because even if ‘nobody argues with the need for accountability ... how accountability is defined, and seen to be provided, is far from resolved’ (Sinclair, 1995, p. 219).

This is particularly true in the relationship between organisations and society where accountability is intimately linked to the organisations’ legitimacy (Black, 2008; Mueller *et al.*, 2015; Whittle *et al.*, 2016) and survival (Nunez *et al.*, 1997; Yasmin and Ghafran, 2019). Just as policymakers are often preoccupied with the idea of instituting different kinds of mechanisms to make corporate activities and actors more accountable, academics are similarly concerned with the assessment of the adequacy and/or efficacy of these mechanisms. These mechanisms represent a broad spectrum of institutional arrangements, infrastructures, systems, structures and standards for defining, enforcing and monitoring corporate practices and responsibilities and for ensuring that organisations and their key actors are held accountable and liable for the impacts of their actions on others. While these are important matters in accountability processes, the emphasis in this thesis is on a more fundamental but often overlooked aspect of accountability: way in which accountable actors or entities themselves make sense of, orient to, construct and enact their accountability to others.

This is an important empirical question with significant salience for ensuring accountability especially in the context of the relationship between some of the big, powerful organisations and wider society. Extant literature has discussed different mechanisms of accountability, styles, forms and types that accountability generally take, and their implications of these mechanisms and styles for the accountable entities, those to whom they are accountable and those institutionally empowered to hold and make them accountable (Ahrens, 1996a 1996b; Hoskin, 1996; Joannides *et al.*, 2012; McKernan, 2012; Messner, 2009; Roberts, 1991; Yasmin and Ghafran, 2019). Others have focused on the assessment of the adequacy and efficacy of the various mechanisms (such as rules and regulatory, standards, sanctions, monitoring systems, ratings, ranking, disclosure and reporting requirements) that have been put in place as well as those currently being designed to make corporate entities, activities and actors more accountable and responsive (see Behnam and MacLean, 2011; Brennan and Solomon, 2008; Gilbert *et al.*, 2011).

This line of research, as useful as it is in highlighting different forms, styles and types that notions and relationships of accountability can take as well as the different means of maintaining social relations and orders in the relations, has largely treated accountability as an ‘institutionalised’ mechanism or system of control whose very bases and terms are tightly defined by ‘fixed and objective features of structures or positions’ (Sinclair, 1995, p. 220). The literature thus falls short in explaining how the accountable actors themselves construct accountability systems binding them with significant others and associated responsibilities. Much of this research has portrayed the accountable entities (in this case, organisations and their key actors) as passive, reacting entities that are only expected to comply with many conditions, demands, requirements or terms externally imposed upon them. This stream of research has, however, eschewed the possibility that organisations can be in position to co-determine the very bases, regimes, standards, systems or structures of accountability that would later be binding on them. Yet, the accountable entities can sometimes play an active role in constituting and determining the systems and standards which would in turn govern their actions, decisions or situations in which they might be involved or implicated.

This conventional treatment of accountability is important, yet limited in some sense because it assumes the processes, outcomes, systems and terms of accountability to be static and as simply imposed on the accountable entities. It does not reflect the

idea that that key aspects and matters of accountability are in reality not just dictated or prescribed to the accountable entities. As Frink and Klimoski (2004, p. 10) note, it is more likely that 'the terms of accountability are negotiated' between parties to the relationship, rather than being straightforwardly imposed on the accountable entities. This is also consistent with Willmott's (1995) argument that accountability is a 'context-dependent matter' that is 'invariably subject to interpretation and negotiation' and 'never wholly predetermined' (p. 25). Similarly, in a seminal study conducted by Sinclair (1995) among executives of public sector organisations in Australia, it is reported that accountability is not independent of the accountable actors, nor of the context.

While previous research has overlooked the possibility that the accountable actors might play an active role in constructing and constituting accountability environments, including specific criteria, standards or terms of conduct, more critical scholars have discussed accountability as a 'never finally settled' (Munro and Mouritsen, 1996, p. xi) but 'continually being constructed' matter (Sinclair, 1995, p. 231). This small but growing line of research sees accountability as an everyday 'activity of making sense of social world, including the sense of self in the world, by giving and receiving accounts' (Willmott, 1996, p. 24). It is an ongoing process of rendering intelligible facets of lives, and allocating, creating, challenging, contesting, and determining responsibility and it also emphasises that accountable actors play a strikingly active and critical role in constructing and enacting the very bases, conditions, regimes, systems, standards, structures and terms by which their own actions and decisions are to be judged.

These are important ideas that have however received very limited empirical attention. They are the points of departure for this thesis because they are salient in the relationship between big, powerful organisations and wider society. For social relations to be effectively established, maintained and strengthened, we also need to understand the ways in which the parties to the relations especially those being held to account make sense of, construct and enact their relationships to and responsibilities with significant others (Masiero, 2020; Newman, 2004, Sinclair, 1995). To fully understand how meaningful accountability relations and systems can be created and maintained, we need to inform the way in which the accountable selves structure their understanding of their relationships with, responsibilities to, including the rules of engagement with, the significant others. This emphasises the pertinence of the discursive dimension of

accountability process because the very bases, systems and terms of accountability are outcomes of discursive practices, processes of interacting, interpreting and negotiating rather than as conditions or features that are simply imposed on the accountable entities.

Unlike prior work on corporate accountability that has been mostly concerned with theorising different mechanisms of accountability, and assessing the adequacy and efficacy of these mechanisms, this study is concerned with how corporate actors themselves orient to, construe, and attempt to negotiate their accountability to society vis-à-vis the specific conditions, demands, obligations or requirements that are being imposed upon them through the institutional mechanisms. This study explores corporate executives' accounts of the practices of the organisations they lead with respect to the potentially harmful impacts of their practices on people and society. It is primarily concerned with the examination of the way in which corporate executives construct, frame, and negotiate the very systems and terms of accountability which govern or could govern the actions, decisions or operations of organisations they lead through language they use in making and giving accounts of these actions, decisions or operations.

Drawing on the small but growing stream of research theorising accountability as a activity of making of the world (for example, the work of Neyland *et al.*, 2012, 2013, 2014), I take up this question in the context of the digital technology sector, specifically focusing on the so-called Big Tech—a label for describing the five largest and most dominant companies in the digital technology industry of the US and beyond, namely, Facebook, Google, Apple, Amazon, and Microsoft companies—that are currently undergoing heightened public scrutiny in respect of the negative externalities of their business innovations and models. The study is empirically situated in the context of the large, powerful firms (like Facebook, Google, Apple, Amazon) that are developing and deploying new digital technologies (such as social media platforms, search engines, big data analytics) in rendering what can now be described as essential services to the general public. This is a context where most traditional conceptions and mechanisms of accountability do not directly apply because of the unusual scale of power these organisations exercise over people and societies across the world and the complexity of the technologies they are developing and deploying. They operate in ways that bear progressively huge influence on the everyday lives as individuals and functioning of society at large.

While technologies have been theorised as an occasion for restructuring social relationships of any form and at any level (Barley, 1986), we still have limited understanding on how new digital technologies, despite their growing influence in the everyday lives of individuals, organisations and societies, are challenging and changing the traditional understandings (theory and practice) of accountability. The aim in this thesis is to approach corporate accountability from an ethnomethodological perspective, by focusing on how the accountable actors (in this case, corporate actors) make sense of, orient to, construe, and negotiate their accountability to society in and through social practice of language use in giving accounts of their practices.

There have been some discussions in computer and information systems literature where accountability is treated as an inherent property of technologies and technological systems (e.g. Ananny and Crawford, 2016; Diakopoulos, 2015, 2016; Martin, 2019). However, beyond the notion of accountability as an intrinsic property of technologies themselves, an idea operationalised in terms like ‘algorithmic accountability’ (Diakopoulos, 2016) and ‘information accountability’ (Weitzner *et al.*, 2008), this study focuses on a more encompassing notion of corporate accountability: accountability of the organisations developing and deploying these technologies as their core business. Research in this direction could shed some lights on discourses, problems and possibilities of the form of accountability that is emerging in the relationship between the Big Tech and society, specifically regarding social harms arising from, or exacerbated, by the ways these new technologies are being deployed and how they differ from the traditional conceptions of accountability and means of ensuring and enhancing accountability (Munro and Mouritsen, 1996; Sinclair, 1995). The aim of this thesis is to approach corporate accountability from the perspective of corporate actors (in this case, corporate actors), by analysing how they frame, represent, and negotiate their organisations’ accountability to society through social practice of language use in making and giving accounts of their corporate practices.

Whilst the digital technologies have been widely regarded as having mixed impacts on people and society, organisational research on them is still very much at infancy, especially research empirically examining issues of corporate accountability. The focus of this study is therefore to contribute towards re-conceptualising notions of public accountability to address or mitigate the harms brought up or exacerbated by the development and deployment of the new digital technologies and their affordances. This

study addresses calls for research attention on the issues of accountability in relation to the new digital technologies as a means of mitigating their potentially harmful impacts in individual users and wider societies (e.g. Bailey *et al.*, 2022; Flyverbom *et al.*, 2019; Gillespie, 2010).

Although the contribution of organisation studies toward understanding issues of accountability in digital technology settings is still very much at a nascent stage, there are huge potentials lurked within the field. At its basic, accountability is about enhancing corporate entities/actors' senses of responsibility for the various ways their actions or inactions inevitably make a difference to others and to render their actions and decisions more responsible and responsive (McKernan 2012; Neyland and Coopmans, 2014; Roberts, 1996). It is a means of ensuring that corporate actors properly recognise and embrace 'a wider scope of good than their own' (Shearer, 2002, p. 541). Yet, how these ideals and potentials are to be realised and sustained remains an enduringly challenging task. The search for the conditions of possibility of accountability has been a major theme in academic debates and public commentaries (see McKernan and McPhail, 2012; Munro and Mouritsen, 1996; Neyland, 2012; Neyland *et al.*, 2019; Roberts, 1991, 2009).

This thesis is part of the effort to enrich our understanding of the 'problems and possibilities of accountability' (Roberts, 1991, McKernan, 2012; McKernan *et al.*, 2008) by exploring the discourses that that would help us shed light on the distinctive features of the forms that accountability is taking in different domains of our relations (Munro and Mouritsen, 1996). Although many of the problems and possibilities that have been discussed in the literature generally apply to different types of organisations, private, public and non-government organisations, the focus in this thesis is on organisations with commercial goals but appear to be rendering some form of public utilities. The objective is to utilise insights from the extant literature to develop our understanding of corporate accountability in relation to a relatively new form of organisations like the Big Tech.

This thesis is specifically underpinned by a recent stream of research that has alluded to accountability, its conditions of possibility and impossibility as social constructions (Messner, 2009; McKernan, 2012; Neyland, 2019; Roberts, 2009, 2018; Yakel, 2001). The literature suggests that the very bases, systems, structures and standards of accountability in most contemporary social relations are socially

constructed. Not only do they take on context-specific meanings, but the fundamental questions of accountability are also in practice subjects of mutual interpretation and negotiation (Sinclair, 1995; Willmott, 1996). As Willmott (1996, p. 25) notes, the conditions, matters and processes of accountability ‘are never wholly predetermined’. The aim, however, in this thesis is to advance the extant understandings of organisational accountability by examining the ways the accountable actors orient to, interpret, and negotiate such matters.

The thesis is positioned as a part of the initial groundwork for developing the notion of accountability for mitigating the social harms arising from the development and deployment of new and emerging digital technologies. Based on insights from ethnomethodological thinking developed in sociology and widely applied in science and technologies (STS), the study examines how leadership actors of the organisations construe, construct and negotiate accountability for critical issues binding their organisations with wider society. Key insights are drawn from the body of literature theorising the notion of accountability from an ethnomethodological perspective, a view promoted by a growing group of scholars are advocating a constructionist view and practice approach to developing an understanding of accountability (Neyland, 2012; Yakel, 2001).

This approach makes it possible to approach organisational accountability from the perspective of the account giving and the process of deliberation and negotiation between organisational actors and stakeholders who hold some critical assumptions and demands against the organisations about what they should be doing and how they should be doing. Previous research has pointed to the centrality of account giving and demanding to the practice and process of accountability (Neyland and Coopmans, 2013; Roberts, 1991). It is through the actual giving and demanding of accounts that the very bases, systems and terms of accountability are often ‘created, negotiated, challenged and decided’ (Munro and Mouritsen, 1996, p. xi). However, not much research has explicitly focused on how corporate actors construct or contest their accountability with respect to critical issues binding their organisations with society. Much of the prior work have been mostly concerned with the workings of the mechanisms, systems and structures already in place or that need to be put in place to make corporate activities and actors accountable and governable.

This study seeks to lay a groundwork for understanding the main challenges and possibilities of accountability for making Big Tech firms governable, responsive and responsible for the social harms associated with digital affordances and the associated business models/practices. The overarching research question is: *How do corporate actors orient to accountability for the social harms associated with their organisational practices through the language they use in accounting for these practices?* To address this question, this study takes an ethnomethodologically-informed discourse analytical (EDA) approach which emphasises the sensemaking practices of accountability. This approach emphasises the render intelligible facets of social lives through the practice and process of giving accounts. It conducts an (EDA) of the testimonies given by the CEOs of Facebook and Google while interacting with the US legislators during public hearings organised in the aftermath of the Cambridge Analytica scandal. The Cambridge Analytica scandal was an exemplary event in the history of data privacy- and safety-related harms within and outside the technology sector. The focus is specifically on the potentially harmful impacts of the companies' business models on people's privacy and safety.

In all, the study seeks to shed some lights on the conditions of possibility and impossibility of accountability: factors enabling and constraining efforts to make the Big Tech companies more accountable, morally responsible, and actively responsive to legitimate social concerns, demands and values in relation to socially harmful impacts of their business models. It seeks to address calls for more research that elucidates the discourses, forms and challenges of accountability by exploring the ways the key actors of these companies account for the questionable aspects of these business models (McKernan *et al.*, 2009; Munro and Mouritsen, 1996; Whittle *et al.*, 2019).

The remainder of this chapter further introduces, clarifies and contextualises the study's focus, with 1.2 introducing the theoretical framework of the study. 1.3 presents the research question and objectives this study seeks to address. 1.4 presents an overview of the research context. 1.5 presents an overview of the methodology and methods adopted. 1.6 is an overview of the main findings and how these contributions to theory and practice. 1.7 explains how this thesis is organised.

1.2 Theoretical framework

This section provides an overview of the theoretical basis for the conceptualisation of accountability in this study and the analysis of corporate actors' accounts. The thesis draws insights from an ethnomethodological notion of accountability, which emphasises the centrality of rendering social (inter)actions intelligible through the practice of making and giving accounts. This is based on the work of Harold Garfinkel which has been adopted in sociological, science and technologies studies (e.g. Neyland, 2012). Corporate accountability to society is thus studied through social practice of language use by corporate actors in accounting for questionable aspects of their organisational practices. Ethnomethodological perspective enables me to examine the ways in which corporate actors orient to and negotiate the very systems and terms of accountability binding them to their organisations with society and how they structure their understandings of responsibilities for the harms their business corporate practices pose to wider society.

Central to the ethnomethodological sense of accountability is the focus on the practice of *giving account* as an activity oriented to rendering social actions, interactions and actors themselves intelligible and governable (Garfinkel, 1967; Neyland, 2012; Willmott, 1996). This notion of accountability is examined from the perspectives of the accountable selves by focusing on the sense they make of their (in)actions and of associated responsibilities. It is assumed that the nature of accounts and the discourses (linguistic devices, tactics and tropes which are themselves derived from common-sense ideals and logics) mobilised by the accountable selves in explaining and/or justifying the allegedly untoward aspects of their actions, decisions, or events in which they are involved or implicated conveys their understanding of their responsibilities and terms by which they wish to be judged. Such accounts not only render social actions and actors intelligible, but also convey the logics underlying their past, present and future actions or decisions, and the ways they structure their understanding of their responsibilities to significant others (Schweiker, 1993; Shearer, 2002). Thus, to study accounts given by corporate actors when their actions or decisions are being questioned is to study their understanding of their responsibilities and criteria or terms by which they wish to be assessed and judged.

The analytical focus is, therefore, on the sense-making processes and the methods by which the accountable selves account for, and make sense of, their relationships with

and responsibilities to significant others. This perspective essentialises the role of language use in making and rendering the accounts as the focus of analysis (Whittle *et al.*, 2016; Willmott, 1996). It makes it possible to explore the ways in which corporate executives, as accountable selves make sense of their impacts their organisational practices are having on society as well as how they structure their understandings of their responsibilities. It is believed that the accountable selves' sense of their own accountability often inevitably becomes revelatory in the accounts they give about some questionable or untoward aspects of certain actions, decisions, or events in which they are involved or implicated.

An ethnomethodological perspective of accountability promotes emphasis on how the very bases, conditions, systems, standards or terms of accountability 'are being continuously created, negotiated, challenged and decided (Munro and Mouritsen, 1996, p. xi). While demands for accountability are typically expressed in relation to critical issues that are binding different components of social systems together (i.e. individuals, institutions, organisations, society), the focus of this study is on those issues binding organisations with society in digital age. In this sense, the practice of holding to account and giving an account is not just to enable the allocation of responsibilities and administration of sanctions or other punitive measures when violations are suspected or actually occur, but more importantly, it is a means of rendering social actions and interactions more intelligible even when violations have not yet to be experienced.

The analytical focus is on the accounts given by corporate executives and the accompanying discourses (which could be any kind of assumptions, claims, ideas, ideals or logics expressed or mobilised as linguistic devices or resources) with respect to key issues binding the organisations with society. The analysis will specifically focus on the ways the corporate actors frame, interpret, or even negotiate different standards or terms of their organisations' relationships with wider society. While the study is informed by theoretical assertions from a stream of research theorising and exploring discourses, problems and possibilities of accountability in different domains of social relations, the analytical themes are mainly driven by the datasets: the corporate actors' accounts and enacted senses of accountability. Among other things, I will be considering the manner in which corporate actors structure their understandings of their organisations' responsibilities to society regarding the potentially harmful societal impacts their

everyday practices, including their views of who and what should bear what responsibilities and with what criteria should organisational practices be evaluated.

By adopting an ethnomethodological perspective, it is possible to approach accountability not as a ‘fixed and objective feature’, but as a set of enduring challenges, emerging possibilities and evolving relations that are product of continuous social interactions and processes of demanding and giving accounts. The overriding aim is to examine the discourses, challenges and prospects of accountability beyond traditional focus on the (re)design of legal-regulatory controls. The concern is thus not to take for granted any aspect of accountability relations as traditionally theorised in the large body of literature available on the subject. This thesis does not take as given questions relating to what effect of any perceive breach or violation of certain norms, criteria or standards of conduct, specifically what forms and levels of responsibility should the corporate entities bear, and by what criteria should the acceptable conduct and practices be judged (Day and Klein, 1987; Willmott, 1996). Rather, the focus is on understanding the ways in which the corporate actors orient to, construe, construct, and negotiate these terms in and through accounts they give in the face of public scrutiny. This is consistent with the argument that accountability is constantly under construction (Sinclair, 1995).

Indeed, the concept of accountability and allied concepts like responsibility are dynamic and multi-dimensional concept with multiple connotations. For example, we might speak of the concept of responsibility in backward-looking and forward-looking senses, as causality, agency, blame, liability, or sphere of duties and tasks ascribed to a role which the role-holders would need to fulfil (see Bovens, 1998; Doorn and Poel, 2012; van de Poel and Sand, 2021). This thesis therefore seeks to contribute to the extant understandings of accountability through an under-explored ethnomethodological perspective by exploring the ways the corporate actors are held to account and render accounts of their corporate practices in and through social practice of language use in ‘real-life’ episodes of accountability, such as public inquiries.

To this end, the thesis explores the ways in which corporate executives make sense of different aspects of their organisational accountability relations with wider society, specifically in respect of the harmful impacts of their modes of operations, practices, products and services on wider society. This is achieved by the analysing the ways corporate actors, in the midst of heightened demands for (greater) accountability, the discourses and discursive devices they employ ‘for repudiating or taking on

responsibility' (Harré, 1995, p. 129) and in rendering themselves and their practices intelligible. The interest is in the discourses and the discursive devices mobilised by corporate actors in *accounting for* the ways their corporate practices impact on people and society. The thesis examines how issues of accountability are dealt with and responded to in real episodes of accountability which feature topics that are of significant interests and implications for both parties to the accountability conversations or those they both represent.

Public hearings represent an important site to study the social construction of organisational phenomena and realities, with focus on topics like identity, legitimacy, responsibility and accountability (Gephart, 1993, 2008; Whittle *et al.*, 2016). This thesis thus explores how CEOs account for their organisational activities and social impacts to ensure they maintain their organisational legitimacy. In focusing on how CEOs discursively enact accountability as a condition for maintaining their legitimacy, the study explores how they explain and justify the perceived gaps between organisational conduct and acceptable behaviours of the society within which the organisations are situated. In episodes of accountability, while questions are posed to corporate accountable actors critiquing their corporate acts, omissions, practices, policies or states of affairs, accounts are often offered as discourses aimed at justifying the organisations.

The accounts produced and rendered in these settings can take the form of appealing to higher-order principles which the accountable actors hope will command the admiration and respect from the account holders (see Whittle *et al.*, 2016). This study would make use of testimonies (as accounts) produced in public hearings. The study will focus on instances where CEOs are responding to critiques against their organisations' business models and practices. Having to give accounts in settings such as public hearings is an avenue for corporate actors to defend and maintain their organisational legitimacy (see Black, 2008; Whittle *et al.*, 2016). In a study by Whittle and colleagues (2016), the link between accountability and legitimacy is explained as follows: being called to account means that the legitimacy of organisations or aspects of their practices is being questioned, and the giving of accounts is way of defending the legitimacy.

Accountability in this sense transcends mere compliance with, or being sanctioned according to, already established rules and regulations. It is essentially about having 'to explicate the reasons for ... [actions] and to supply the normative grounds whereby they

may be justified (Giddens, 1984, p. 30). As Kearns (1996, p. xv-xvi) notes, ‘managing the accountability’ relations in this sense ‘involves much more than merely complying with legal and regulatory mandates, which itself is no small task. Rather, accountability also involves negotiating with and appropriately responding to the demands of [...] interest groups, and other powerful stakeholders’. In the cases explored here, such socially acceptable normative grounds may include certain beliefs, ideals, norms and values shared within society.

Accountability also goes beyond the ideas of instituting and imposing obligations and requirements on the accountable entities. It does is not based on ‘an explicit obligation or contract; it can also reflect social, moral or cultural beliefs and practices in respect of what is appropriate behaviour’ (Dormer, 2018, p. 119). Such normative rules are central to the practice of accountability in public hearing settings. Within the episodes of account giving demanding explored in this thesis, corporate actors are called upon to give accounts of aspects of their corporate practices and justify why the current mode of regulation should continue. Accounts here are not only about managing blame and threats to personal face. They can also be mobilised to negotiate the institutional choices of governing organisations being called to account.

To sum up, a central focus of the theoretical contribution of this thesis is on advancing the extant understandings of accountability beyond its treatment as fixed, objective or pre-determined features of structures or systems imposed upon the accountable selves. The thesis thus seeks to contribute to the growing stream of literature addressing the issues of accountability in the relationship between organisations and society through ways in which corporate actors are responding to societal demands for changes in corporate practices and for more responsible innovations and practices (McKernan *et al.*, 2008; Neyland, 2012; Roberts, 2009; Whittle *et al.*, 2016).

1.3 Key research question and objectives

Based on the above conceptual background and theoretical positioning, the overriding question driving this research is formulated as:

How do corporate executives orient to their organisations’ accountability to society in respect of social harms associated with their practices through the language they use in accounting for these practices?

To develop our understanding of corporate accountability in this direction, this study explores the accounts corporate actors give while being scrutinised for certain questionable aspects of their business innovations, models, practices or services and the actors' use of language in producing and rendering these accounts. Rather than conceptualising accountability in terms of 'fixed and objective features of structures' (Sinclair, 1995, p. 221) that are simply imposed on the actors, the focus here is to inform our understanding of how corporate actors themselves structure their understandings of the very bases of their organisations' accountability and responsibility to society, particularly with respect to the harms their practices, products, or services are allegedly posing to society. Specifically, I will examine the ways in which the leading actors of the focal organisations frame, interpret, and negotiate terms of their accountability vis-à-vis the demands confronting them.

The conceptualisation of accountability in this study departs from the traditional conceptualisation as something that is simply imposed on the accountable entities or a requirement that they need to simply comply with. Rather the accountable selves are believed to be playing an active role in constituting, co-constituting or contesting the very bases of accountability (Sinclair, 2004; Yakel, 2001). From the perspective of the accountable selves (in this case, corporate actors), accountability involves the giving of explanations for conduct (Roberts, 1991) and enacting the capacity and willingness (Boland and Schultze, 1996) to give these explanations and reasons. To address this question, I draw insights from an ethnomethodological perspective, a body of literature that allows me to explore the ways in which corporate actors orient to and negotiate the bases of accountability and responsibilities for the social harms associated with their organisations' practices and services by critically analysing the ways they account for their these (allegedly untoward) practices and services when being interrogated, the nature of their accounts (excuses or justifications, or both).

Accountability in this sense is not just about imposing responsibilities, ascribing blame when things go wrong, or administering sanctions. More importantly, it is also about rendering the organisational practices or services *intelligible* and *governable* through the acts of demanding and giving accounts. In responding to these demands for accounts, corporate representatives are also expected to take responsibility (both in words and in actions) for certain conduct, decisions, events, omissions or states of affairs linked with them and/or their organisations. In other words, corporate actors are

not just expected to *give accounts* (excuses or justifications) for their corporate actions and their impacts on society, but they are also expected to *take responsibility* as well as *demonstrating awareness* of this responsibility through accounts and actions. Further, accountability entails rendering the less understood, untoward or questionable aspects of the organisations intelligible to significant others.

In examining the accounts produced, attention will be on how corporate actors orient to two temporal dimensions of responsibility, equivalent to two moments implicated by organisational practices, services or specific events under scrutiny: past and future. Thus, accountability is about making sense of events and responsibilities: *retrospecting* (looking backward) and *prospecting* (looking forward). In other words, the corporate actors are expected to be asked to explain their organisations' conduct and practices and to explain how they are discharging their responsibilities. The notion of responsibility can also be explained in terms of causal and remedial aspects, both commonly expressed in terms like causality, culpability, blameworthiness or remediation. In exploring the corporate actors' accounts and the ways they orient to responsibility for the harms their organisational practices pose to society, the research question is further broken down into two specific objectives:

- i. To identity key discourses (a repertoire of rhetorical appeals, claims and logics) that corporate actors mobilise accounting for their organisational practices?
- ii. To understand the functions of the discourses in terms of the governance system that they are bringing to the fore as well as the problems and possibilities of such system.

Together, the implications arising from the analysis the patterns of accounting and the associated discourses will be considered to inform understandings of accountability. The findings will be used to illuminate the problems and possibilities of governance, that is, the challenges and prospects of rendering corporate entities and practices under consideration intelligible and governable. The ultimate aim is to contribute to the research on accountability in the relationship between organisations and society and to the ongoing debates and efforts in developing an effective system to make the focal corporate entities and their activities governable.

1.4 Research context

The research question is examined in the context of the relationship between big technology companies and society. In recent years, there have increasing attentions to power large technology companies exercise the lives of people and society at large and demands for accountability from them. They are, for example, reflected in the ongoing efforts of policy makers and in many proposals for developing more and tougher legal and regulatory frameworks. These are framed in terms of the legal rules, responsibilities and standards to be instituted and imposed by governments on the entities that are developing and deploying digital technologies to make them accountable for the socially harmful impacts of their business innovations, models, practices and services. In this sense, accountability is considered an important mechanism of control and for mitigating harms. However less has been said about how the accountable selves (the organisations their key actors) make sense of their accountability and structure their understandings of responsibilities for the socially harmful impacts of their business innovations, models, practices and services. For example, what do they consider to be responsibilities associated with their business innovations, models and practices? Who and what should bear responsibilities? What are the criteria or standards by which they want their business innovations, models and practices judged?

Despite the growing presence and influence of digital technologies in everyday lives of individuals, organisations and societies and the increasingly huge power being exercised over our lives by organisations developing and deploying, organisational scholars have so far only engaged with these developments in very limited ways (Flyverbom *et al.*, 2019; Heimstädt and Dobusch, 2020). Although technology is considered an occasion for restructuring social relations of any form and at any level (Barley, 1986), we still have limited understanding on how the new digital technologies shape our conceptions and understandings of accountability despite their increasing ubiquity and influence in different facets of our lives. As Flyverbom (2022) argues, the fact that the prevailing systems of governance which generally emphasis the need for more, and tougher legal-regulatory frameworks are proving unusually difficult to instituted and where they have been instituted, they have not produced any satisfactory outcome implies that these technologies have created a situation where traditional notions and models of corporate accountability often do not seem to apply. Yet, research in this area is still very much at its infancy, specifically, research examining

how the ways these technologies are being developed and deployed should inform the ways in which organisations developing and deploying them are to be held to account by key stakeholders like legislators and regulators, and how the organisations themselves should respond to such demands for accountability.

Digital technologies, ranging from world wide web and internet search engines to digital platforms and big data analytics, algorithms and artificial intelligence are transformation society. This implies huge power at the disposal of the organisations developing and deploying them, both those using them to create new forms of services and those deploying them to transform existing services. Not only are the organisations developing and deploying them currently acting as the guardians of the digital world through different the various services they offer (such as social networking, information and location search, news platforms, online shopping), but they are also regulating their own practices and services. They curate and organise the world through their platforms and sites in ways that have important implications for economic, political and social institutions (Flyverbom, 2016; Gillespie, 2010). They provide a vital public infrastructure and essential services upon which people and wider society depend. These infrastructure and services have become so central to the everyday lives of people and wider society. Through the technologies they are developing and deploying, these companies are transforming people's private and public lives at interpersonal, organisational and societal levels in ways that deserve scholarly attention. Most importantly, their business models are built around the systems of accumulating and monetising mass volume of personal and non-personal information, so-called Big Data are powered by the functionalities of the new digital technologies (West, 2019; Zuboff, 2019). There is therefore an urgent need for scholarly attention to how to make them accountable for the ways their business models impacting on people and society.

One way to grasp the significance of these technologies is to explore the discourses, peculiarities, problems, and possibilities of the form of accountability that seems to be emerging in the relationship between the technology companies and society with respect to the socially harmful impacts their business models. Specifically, we need to accord critical attention to issues of accountability. While these companies have a relatively nascent history (compared to other big, powerful companies) and just as their modes of operation, the business innovations, models and the possibilities these create have been lauded as one of wonders of the modern world (Galloway, 2017). At the

same time, they are also being widely criticised for perceived reluctance to take a broad enough responsibility for some of the social harms associated with these business innovations, models, practices, and services (Zuboff, 2019).

This study is specifically focused on two dominant companies that are at the heart of the development and deployment of digital platforms. The focus is on Facebook and Google in relation to the potentially harmful impacts of their business models on the American society. Essentially, their business models are primarily built around generating, collecting, using, processing and commoditising personal information, actions, experiences and traces of people on in digital space while engaging with the platforms. Accountability in this sense is seen as a prerequisite for moulding commitments towards more responsible practices, and it is meant to spur the sense of responsibility of their organisations. From the viewpoint of the organisations, accountability is intimately linked with ability to maintain social legitimacy in the sight of key stakeholders like legislators, regulators and the general public. This focus is on Facebook and Google and their relationships with the American society.

Facebook and Google have particularly come under growing public criticisms of their business models and demands for accountability in respect of the harms their business practices pose to the society and socio-political system. As a consequence, the search is on to find effective ways they can be better held, made and rendered accountable for these harmful societal impacts. A central argument in this paper is that before developing or continue to develop more proposals to impose (more and stricter) regulatory controls and requirements, we need to understand how the accountable selves (corporate entities and their key actors) make sense of the very bases, systems and standards of their accountability to society. This includes an attempt to inform the ways in which the organisations' leading actors make sense of, or orient to, the societal demands for accountability confronting the organisations and how they interpret and seek to negotiate their accountability and responsibility to the society. Given their growing influence in everyday lives of individuals, organisations and societies at large, their tech giants' accountability has become a matter of critical concern for organisational scholars and other relevant stakeholders like governments, regulators, civil society groups, including the companies themselves.

Facebook and Google are uniquely characterised by their unprecedentedly huge power over society at large. Yet, their business models and practices are enveloped in

growing public criticisms due to some form of untowardness being linked with the technologies upon which their business models are built, their modes of operations, practices and services. The decision to focus on these two organisations and two specific issues (rather than all social issues that implicate the organisations and their accountability relations with the American society and beyond) is consequent upon the dictates of the theoretical and methodological perspectives that underpin this study. At the heart of this issues of and demands for accountability is the tension between private and public interests. Research on accountability and responsibility of digital platform organisations to society is still at a very nascent stage. Only recently some of the critical issues of accountability of these organisations began to enter the scholarly debate in business and society field. This has been attributed to the relative nascency of these organisations and the novelty of their business models and practices (Flyverbom *et al.*, 2019). Another issue to bear in mind in contextualising the analysis conducted in this thesis is the fact that these organisations are currently self-regulated, implying the absence of any agreed criteria or standard of accountability by/against which their practices might be judged or justified.

Flyverbom and colleagues (2019) aptly articulate the reasons for the current lack of attention accorded to the issues of accountability of these organisations in the business and society literature in terms of their age, nature and structure. Indeed, these companies all started as small start-up business which have now grown to become a group of most powerful companies of the world. It is therefore not really surprising that their current scale and scope have implied more public scrutiny and intense accountability pressure. Another reason is the fact that Google and Facebook, being the embodiment of the data-driven business model, offer ‘free’ services to users. However, this service in actuality is not technically free as users have to give up their personal data (in terms of digital information, experience and traces left while using the companies’ digital platforms) for commercial advertising service for business and political organisations.

Another key defining feature of the relationship between these organisations and society is the unprecedented amount of power they wield vis-à-vis society due to their addictive, crucial and societally defining services, a fact that sharply challenges the traditional understanding of accountability which often portrays an image of a powerful principal unilaterally imposing requirements, responsibility, and rules on the agent.

Given the very mixed nature of their impacts on society, it is less surprising that they have come under heightened public scrutiny and demands for greater accountability and more responsible practices. Yet, accountability in respect of harms associated with the new digital technologies, has so far been given scant attention by scholars in the field of business and society, in spite of the fact that these technologies have deeply permeated every aspect of society and have become so critical to the functioning of everyday lives of individuals, organisations and society at large (Flyverbom *et al.*, 2019).

From the perspective of corporate accountability, the development and deployment raise some critical issues and questions which transcend the usual business organisations' roles in, responsibilities with, and relationships with, society. In particular, the development and deployment of these new digital technologies and their affordances (e.g. the new forms of business models they are powering) beg some critical questions of corporate accountability, such as who and what should bear what responsibilities for the social harms associated with them, according to what criteria should the conduct of the organisations developing and deploying them be assessed, and with what consequences.

While there is a rich body of literature in organisation studies and its subfield of business and society on accountability and governance of organisations and industry sectors, rather scant attention has been paid to the Big Tech sector. Similarly, many of the ethical issues associated with the Big Tech have started to attract attention in the business and society field (Martin, 2015; Richards and King, 2014; Zwitter, 2014), little attention has been paid specifically to the issues of corporate accountability for the social harms associated with these technologies. It is only recently that these companies are confronted with accountability demands in respect of the social harms associated with their business models (Flyverbom *et al.*, 2019). Thus, in this thesis, an attempt is being made towards addressing this gap, constituting part of the groundwork for addressing the challenges and possibilities of rendering the organisations accountable and responsive to mitigating the harms arising from the development and deployment of these technologies. While these technologies have diffused into various organisations and societal settings, this thesis chooses to start with the focus on the organisations developing and deploying these technologies as their core business and in rendering public utilities.

From the standpoints of these organisations, accountability is critical to developing social trust and in maintaining legitimacy in the sight of the public. This study is an attempt to inform the ways Facebook and Google CEOs construe, construct and enact the accountability of their organisations to society in the light of widely perceived conflict or tension between private interests (underpinned by corporate commercial goals and logics) and public interests (underpinned by legitimate social good and values). Specifically, this study explores the accounts (i.e., testimonial evidence) given by the two CEOs during two separate public hearings held at the US Congress regarding issues of public concern that are increasingly perceived as being undermined by the business practices of the organisations (users privacy and public safety). These hearings are viewed as exercise in accountability, that is, conversations between the representatives of the focal organisations and the state actors.

Public hearings and inquiries constitute a suitable site for studying accountability of corporations. They allow us to examine not just as discharged but also as construed, constructed or even contested by the accountable selves. A key characteristic of public hearings and inquiries is that political or corporate actors are typically called to account or interrogated on the general activities, or specific actions, omissions, or states of affairs of the organisations they lead or represent by political representatives who may explicitly or implicitly disapprove of those activities, actions and states of affairs. Therefore, accounts produced in such settings are important for many reasons among them are the insights they could offer us about how the accountable selves make sense of, understand and interpret their accountability to significant others.

According to Sulitzeanu-Kenan (2010), public hearings and inquiries are often organised for at least three main reasons, namely, (i) for assigning responsibility and blame; (ii) for preserving public interests; and (iii) for preserving and restoring public order. From a more critical stance, scholars (e.g. Engelen *et al.* 2011; Topal, 2009) have also contended that public inquiries are nothing more than an attempt to preserve the legitimacy of economic and political institutions whose practices are being interrogated and to preserve the lines of relations subsisting between economic and political actors. While recognising these perspectives, this dissertation moves beyond this debate on whether public inquiries are effective mechanisms of accountability to focus on the ways in which corporate actors construe, frame or negotiate key aspects of their

accountability between their organisations and society or state through the language use in constructing and rendering accounts of organisational practices.

Prior research (e.g. Dwyer and Hardy, 2013; Gephart, 2007; Mueller *et al.*, 2015; Whittle *et al.*, 2016) has shown that the accounts rendered of organisational activities, events, or states of affairs during public inquiries are often oriented to constructing or framing accountability for issues associated these activities and events especially those that appear to be undermining public-societal values (as it is in this thesis with focus on people's privacy and safety. Then, the question that still deserves critical attention is: How do corporate actors construe or construct their organisations' accountability (such as who should bear responsibility, what should be the extent of this responsibility, and what terms should the focal activities, events and issues be judged)? Specifically, the analysis will be focused on how corporate actors orient to their organisations' responsibilities (both causal and remedial), blameworthiness for any impropriety, negligence, or failure to act, and subsequent boundaries of account-giving relations with the society and the those representing the societal interests.

To sum up, the Big Tech organisations, whose core business models revolve around the development and deployment of new technologies, play an important role in society through the affordances and significance of their technological innovations and the increasingly essential services they render to virtually all individuals, other organisations and government institutions across the globe. As such, their services can be labelled public utilities given their ubiquity and centrality in re-organising and re-shaping various aspects of social relations and practices in societies. They differ from other big organisations in terms of their business models, modes of operations, practices, and services and the amount of power they exercise (vis-à-vis the governments) in society. They are increasingly outgrowing the form and scale of power that is traditionally exercised by private companies in society (Gillespie, 2010). As a result, they operate in a context characterised by growing public criticisms and demands for accountability and more responsible practices. The scale and asymmetry of power that the companies are exercising over people and society together with some of the social harms associated with their business models underscores an urgent to re-consider the traditional conceptions of and approach to corporate accountability.

1.5 Methodology

Building on the work of Garfinkel (1967) and linguistic turns to management and organisation studies, the thesis explores testimonial accounts given by CEOs of two tech giants at public hearings, using an approach called ethnomethodologically-informed discourse analysis (EDA). Insights from Garfinkel's work on ethnomethodological approach to social inquiries and the discursive traditions in organisation studies compels analysis of how accountability is construed, managed and negotiated in and through practices of demanding and giving of accounts (Roberts, 1991; Roberts and Scapens, 1985, Scott and Lyman, 1968). Studies drawing on these theoretical insights have analysed how social phenomena and realities like identities, legitimacy and responsibilities are constructed by social actors by drawing on both micro and macro discourses, varied social practices and possibilities in discursive practice (Mueller *et al.*, 2013, Whittle *et al.*, 2014). These existing theoretical insights make it possible to examine the dynamics of the process of accountability construction (Yakel, 2001).

While much of the prior studies on corporate accountability have approached accountability studies through the analysis of institutional arrangements, mechanisms, systems, standards and structures (Bovens, 2007; Brennan and Solomon, 2008; Ebrahim, 2003), it is only quite recently that researchers have started to examine matters of accountability through the prism of conversations or dialogues and explore how notions of accountability are being articulated, construed, constructed, enacted, mobilised and negotiated through the use of language and discursive practices that are taking place in real-life social interactions rather than experimental settings (Agyemang *et al.*, 2017; Jeacle and Carter, 2011; Karunakaran *et al.*, 2022; Scott and Orlikowski, 2019). This study seeks to further our understanding of the notions and forms of accountability that are emerging in the relationship between tech companies and society by examining how they are accountability relationship and associated responsibilities are being constructed, contested, interpreted and negotiated by leaders of organisations developing and deploying new digital technologies to render what has become essential service to the public. It aims to be part of groundwork for mapping the distinctive features of accountability systems emerging in this setting.

Accountability and its allied concepts (e.g. answerability, responsibility) are seen as discursively constituted (Yakel, 2001; Yang, 2014). The purpose in this study is to explore how accountability in organisation-society relationship is being discursively

constructed, enacted and negotiated through practice of language use by those being held accountable in making and giving accounts of their actions, decisions or situations in which they are involved and implicated. The practice of giving account is seen as an exercise in accountability (see, e.g. O'Really *et al.*, 2009; Scott and Lyman, 1968; Sidnell, 2004). Thus, the corpus of accounts of business practices and the impacts of such practices analysed in this thesis is approached as a discursive site within which social organisational facts and realities (such as identities, interests, responsibilities) are constructed, contested, mobilised and negotiated. Hence, this thesis is epistemologically and ontologically grounded on the social constructionist paradigm.

Following from this paradigm, the thesis draws on a methodological approach known as 'Ethnomethodologically informed Discourse Analysis', EDA (Mueller *et al.*, 2013), which draws ideas from ethnomethodology and discourse analysis. Essentially, this approach, following the traditions of Potter and Wetherell (1987) and Potter (1996), rejects the essentialist view of language as a mirror or a mere representation of a reality, and instead, focuses upon what is constituted, constructed, or performed through social practice of language use in social interaction. The analytical focus is on the realities that are being constructed, contested, maintained, or produced through discourse. Applied to this study of corporate account and accountability, EDA makes it possible to focus on how corporate actors (as accountable selves) construct versions of reality about their organisations' business models, practices and services, and associated responsibilities. It allows the possibility of focusing on how social constructs (like interests, identities, responsibilities, regulations) are constructed, contested and mobilised. Its main interest is the performativity or functions of discourse, that is, the processes by which common-sense ideas, ideals, logics and values are mobilised in the accounts given.

EDA allows a way of approaching accounts of rendered by corporate actors of their corporate practices with a view to mapping consequential discourses or 'discursive devices', what Potter (1996) describes as 'interpretative repertoire' (i.e. a set of common-sense ideas, ideals, logics, terms or values) mobilised by the accountable selves in their accounts, and in articulating, constructing, contesting, and negotiating their accountability for the impacts of their actions or inactions on significant others. The approach enables the exploration of the ways in which the corporate actors like CEOs construe, construct and contest demands and standards of accountability that are or could be binding on their organisations in their relationship with society. It helps to

shed light how the CEOs structure their understandings of their organisational responsibilities specifically in respect of the harms posed by the business practices to people and society. This approach has been consistently proven to be useful in studying social phenomena and realities especially when the initial sense-making is taking place, as well as during and in the aftermath of a significant event which compels or warrants sense-making, sense-breaking and sense-giving. At this stage, with respect to accountability in business-society, relations, the very the bases, boundaries, systems and standards of accountability for organising business-society relationships are typically constructed, contested, negotiated, defined and decided.

Specifically, in the case of the big tech, it could help shed lights on how the key actors of these companies articulate, frame, interpret, negotiate, or orient to their responsibilities as well as standards and terms with which they want their firms' innovations, business models, practices, product or services to be assessed as well as the specific roles they wish to play in mitigating the social harms associated with these innovations, practices, products, and services (see Gillespie, 2010). This approach makes it possible to gain insights into how the accountable selves structure their understandings of their relationships with and responsibilities to others (Sinclair, 1995). Examining how the accountable selves construct and enact their accountability to others also brings into focus 'moral dimensions of language use' (Drew, 1998, p. 295).

In analysing the ways in which the CEOs *account for (excuse or justify)* their organisational practices and the harms they allegedly pose to wider society, it is possible to develop and further an understanding of the problems and possibilities of accountability in specific crucially important sectors like the digital technology sector. Further, accounts produced in institutional settings like public hearings where corporate actors are held accountable are typically oriented to accomplishing not just strategic goals but moral ones as pertinent to the contexts within which the accounts are given. This study is therefore concerned with the ways in which accountability is constructed and negotiated through social practice of language use—that is, how the big tech CEOs mobilise certain contextually pertinent discourses to account for some of the questionable aspects of their organisational practices and how they orient to their responsibilities for the harms associated with these practices vis-à-vis public demands, expectations and requirements.

Based on EDA approach, this study therefore explores the accounts given by the CEOs of the two Facebook and Google with respect to the harms their business models and practices to the American privacy and safety. The analysed focuses on the testimonies given by the CEOs in the course of their interactions with the US legislators during two congressional hearings organised to interrogate the impacts of their companies' business models and practices on user privacy and public safety. Of importance to the analysis is the fact that these hearings took place in the aftermath of the Cambridge Analytica Scandal. The specific analytical focus is on the ways in which CEOs of the organisations orient to, construct and negotiate their organisations' accountability with respect to issues of privacy and safety for which they and their organisational practices are being called to account by the powerful stakeholders like the legislators who are in position to formulate, implement or recommend new governance mechanisms, systems and standards, (in terms of regulations, rules and sanctions) to make the companies activities, practices and key actors 'more accountable, intelligible and responsive' to legitimate social concerns, demands, interests and values, and with a view to working towards addressing and mitigating their harmful impacts on people and society at large.

In analysing the CEOs' testimonies, the focus is on the nature and functions of accounts they give, such as how they construe harms to consumer privacy and public safety that are allegedly caused and/or exacerbated by their business models, practices or services. I aim to map the main discourses they mobilise in accounting (or avoiding to account) and assuming (or avoiding) responsibility (causal and remedial responsibilities) for the harms to users' right to privacy and public safety that are attributed to the actions, inactions or omissions, modes of operation, practices, or states of affairs of their organisations. By subjecting the testimonies the CEOs give at the public hearings to EDA, these hearings are treated as real and situated accountability episodes. At stake for the CEOs is the need to defend and maintain the legitimacy and public trust in their organisations. The discourses they mobilise in the making and giving accounts could inform our understanding of the challenges and prospects of meaningful accountability.

Rather than treating accountability simply as a fixed and objective feature of legal framework or regulatory structures that is imposed on the accountable selves, accountability in this sense is contextually dependent and continuously being

constructed (see Sinclair, 1995; Willmott, 1996)s. Analysing accounts given by the tech CEOs in respect of their organisations' modes of operation, practices or products or services, it is possible to examine to certain how they draw on certain taken-for-granted assumptions, ideas, ideals, logics or values in an attempt to make their business models and practices intelligible. The study seeks to inform an extant understanding of the form of accountability that is permeating the relation between these companies and society, and the socio-cultural assumptions and expectations around which this relationship is current organised and governed (see e.g. Yang, 2014). The analytical technique also makes it possible to capture the ways in which the accountable selves make sense of or orient to demands placed upon the organisations, and the discursive practices through which they seek to influence or negotiate the demands for changes (in practices and in regulatory system) and defend and maintain their legitimacy. It also helps in gaining insights into how they are co-constituting or co-constructing (with the legislators) the very standards, structures and systems of accountability by which their organisations are could be subsequently governed.

1.6 Key findings and contributions to literature

This analysis conducted in this study contributes to literatures on accountability, organisational discourse and governance of digital technologies. The analysis shows that, in accounting for some of the breaches of privacy and safety, the CEOs of Facebook and Google mobilise the notions of choice, consent and control, tech logics and shared identities with other companies to deflect and diffuse responsibility in terms of causality and blameworthiness to the users, technologies, entire industry and some unscrupulous third-party app developers. However, in discussing the ways to have addressed these issues, they depict their organisations as actively responsible and responsive to legitimate concerns, interests and social values. Finally, when discussing specific steps they are taking and encouraging other companies to adopt in addressing the challenges associated with their business models, neoliberal ideals and technology solutions are promoted as ways to mitigate privacy- and safety-related harms, demonstrating their strong beliefs in and commitments to the techno-libertarian ideals upon which their business models rely.

This pattern of accounts reflects not just the organisational peculiarities (nature of their business models and of the technologies upon which they rely) but also both the

macro-institutional realities (social and political systems). This illustrates a pattern of accounting for corporate harms in which responsibility is diffused and distributed to multiple actors or agents by expanding the locus of accountability. The accounts are characterised by the claiming and disclaiming of responsibility. While they acknowledge some of the harms associated with their organisational practices, the responsibilities (both in backward-looking and forward-looking sense) are invariably spread across a range of actors (including service users, technologies, the entire industry, and third-party app developers). The analysis sheds light on the form accountability emerging in the relations between the Big Tech and the American society and government. Accountability system in this context is very much under construction and is being shaped by the organisations' own needs to maintain the legitimacy of their business models, and public pressure to preserve certain societal values and ensure balance of these values with their commercial interests (i.e. balance between public and private interests) both in the face of a new mode of regulation that might threaten the legitimacy of the organisations and their business models/practices.

The repertoire of discourses recovered from the CEOs' accounts reveals some how they mobilise some of important interests and values they share with some segments of the account holders in negotiating for favourable form of accountability and systems of governance (mode of regulation). This finding draws attention to how some higher-order interests and values are discursively mobilised to enact, legitimise and negotiate for a preferred form of accountability. Overall, this pattern of accounting resonates with the ways certain business models/practices and the grand ideological interests, values and narratives upon which the business models/practices are built are legitimated through 'the distribution of moral agency, responsibility and blame' (van Dijk, 1998, p. 276). This finding advances research on the relationship between accountability and ideology (Benediktsson, 2010; Tetlock *et al.*, 2013) and the constitutive role of interest-discourse (Whittle and Mueller, 2011; Whittle *et al.*, 2014) in understanding the relationship in the context of the relationship between Big Tech, society and the state.

The first contribution is to the burgeoning literature theorising corporate accountability through an ethnomethodological lens which emphasises the practice of account-giving and the continuously constructed nature of accountability (e.g. Munro and Mouritsen, 1996; Sinclair, 1995; Yakel, 2001) as well as the small but growing

stream of research analysing the role of language use in the practice of accountability and construction of responsibility (e.g. Hargie *et al.*, 2010; Tourish and Hargie, 2012; Whittle and Mueller, 2016; Whittle *et al.*, 2016, 2019). This study sheds light on the ways in which corporate actors are responding to grand societal challenges in which they involved or implicated, in this case, the harms the new digital technologies pose to people and society. The second contribution is the elucidation of the peculiarities, problems and possibilities of the form of accountability that appears to be emerging in the relations between the Big Tech and the US governments and beyond (Munro, 1996; Munro and Mouritsen, 1996; Roberts, 1991). The third contribution is on how ‘interest-discourse’ is strategically mobilised as a resource for enacting and negotiating for a particular kind of accountability and system of governance and the implications this has for ongoing efforts at rendering these organisations more accountable and governable. The study contributes to research on the relationship between accountability and ideology (Benediktsson, 2010; Tetlock *et al.*, 2013) and the constitutive role of interest-talk (Whittle and Mueller, 2011; Whittle *et al.*, 2014) in understanding the relationship in the context of the relationship between Big Tech, wider society and the state. The fourth contribution of this thesis is to the scholarly debates on the roles and limits of public hearings in establishing accountability, as an institutionalised mechanism for holding and rendering corporate actors and entities more governable (e.g. Brown, 2005; Engelen *et al.*, 2012; Froud *et al.*, 2012; Gephart, 2007). I argue for re-specifying accountability more as rendering actions and actors intelligible through social practice of account giving and receiving and less as imposition of more and tougher controls, sanctions and other punitive measures.

The study compels a more general consideration of the use of language (social practice) and its roles in constructing, developing and managing relations, systems, standards and terms of accountability. The study contends that the ways the corporate actors structure their understandings of their organisations’ responsibilities and the specific discourses they mobilise are important, not only because they develop our understanding on the ways systems and standards of accountability by which organisations might be governed and judged. The accounts and accompanying discourses are potential shapers of the actions and interventions of the gatekeepers (like legislators, regulators, civil society organisations). They reveal peculiarities, problems and possibilities of accountability. At the very heart of the efforts at rendering Big Tech

more governable is the need to balance seeming competing categories of legitimate interests and values (e.g. freedom of expression, privacy and safety). How these different categories of interests and values can be managed should drive policies and debates on governance and regulation.

Finally, in order to continue to develop context-dependent understandings of accountability, I propose that research and policies on corporate accountability for harms associated with digital technology innovations should consider organisations of different types (those developing and deploying technologies to create new services for the benefits of people and society and those adopting them to transform existing services), operating in different industry sectors (e.g., healthcare, hospitality, housing) in different countries, characterised by different institutional arrangements. Further, aside issues of privacy and safety-related harms, research should also focus on other issues like bias and discrimination that can undermine human rights, social values and societal interests. To do this, research designs should involve multiple stakeholders and multiple levels of analysis.

1.7 Organisation of this thesis

The thesis is organised into 8 chapters, including this introductory chapter. Next in chapter 2 is a three-part review of literature on accountability and allied concepts (i.e. account and responsibility) including theoretical underpinnings this study. Chapter 3 presents the methodological approach that guides the study. Chapter 4 provides the context to the issues of accountability and the public demands confronting the organisations in respect of the social harms associated with their operations, practices, products and services. Chapters 5 and 6 present the analysis of the accounts produced by the CEOs in respect of their organisational practices and the harms they pose to service users and the general public. Chapter 7 consolidates the findings and main themes emerging from the analyses conducted in Chapters 5 and 6. Chapter 8 considers the implications of the findings for the ways in which corporate accountability is currently conceptualised and understood by drawing together key findings about the discursive devices and practices that the CEOs use in constructing and rendering accounts of their organisational practices. On this basis, I discuss the contributions of the study to the literature on organisational accountability specifically in the light of the stream of research addressing the discourses, possibilities and problems of

accountability in the relationship between organisations and society. It also discusses the practical implications of the findings for the ongoing efforts to render the big tech intelligible and governable.

CHAPTER 2: LITERATURE REVIEW

2.1 Introduction

The aim in this thesis is to contribute toward the development of extant understandings of accountability in organisation-society relationship by exploring the ways in which corporate actors make sense of and respond to public demands for accountability confronting their organisations, and how, in their responses, they are orienting to and negotiating their responsibilities and standards of conduct with respect to the impacts their business practices, products, or services have on wider society.

This focus is underpinned and supported by three streams of literature, namely, first, literature on the discursive construction and enactment of accountability in organisation-society interface (e.g. Sinclair, 1995; Willmott, 1996; Yakel, 2001); second, literature on the sociology of accounts (e.g. Scott and Lyman, 1968); and third, literature mapping different meanings and forms of responsibility (e.g. Poel and Sand, 2021). Beside accountability, ‘account’ and ‘responsibility’ are other key analytical concepts in this study. The key criteria for the literature reviewed are more based on relevance rather than currency. Given the exploratory nature of the study due to the limited insights on concepts and issues of accountability and responsibility specifically in the context of the intersection of business, society and technology (technology sector being the empirical context of the study), the idea is to cover an appropriate breadth and depth of what has been written and said in the literature about accountability towards in order to begin to conceptualise of accountability for addressing many of the problematic aspects at the interface of business, society and technologies.

This chapter offers an overview of the concept of accountability, highlighting key debates analytical resources that provide clarifications and justifications for the research question addressed in this thesis. This is followed by the presentation of an ethnomethodological perspective on accountability, as the approach taken in this thesis which allows me to study accountability in terms of rendering social actions intelligible and meaningful through the making and giving of accounts. This perspective emphasises the central argument of the thesis that accountability is a continually constructed and contextually dependent, and that it is more fundamental to understand the ways in which the accountable selves construct and enact their accountability to

others, in contrast to the conventional treatment of accountability as putatively fixed and objective features of structures that are simply imposed on the accountable selves through some legal provisions.

The chapter is structured into three parts. Part I reviews the concept of accountability. The first section in this part focuses on accountability has been defined, emphasising key defining features. This section will emphasise the continually constructed and contextually dependent nature of accountability. The review will argue that despite the centrality of the giving and receiving of accounts the processes of accountability, it has been scantily given attention in research as prior work has focused mainly on mapping different mechanisms, types and styles of accountability as well as theorising the adequacy and efficacy (or otherwise) of mechanisms that *ought to be* (re)designed to corporate entities more accountable.

Part II explicates the other two key concepts (account and responsibility) that are central to the understanding accountability as a practical task performed. The first section of this part examines the meanings and forms of account as a key ‘linguistic device’ that is commonly deployed in accountability episodes, drawing on the literature on the sociology of accounts and accounts as discourse. It reviews two most common forms of accounts (excuse and justification) and their roles in the negotiation of organisational realities (e.g. identities, interests, relationships, responsibilities). The second section of this part examines the different senses of ‘responsibility’, which are then grouped along two broad but intertwined temporal dimensions: backward-looking and forward-looking responsibilities.

Part III situates corporate accountability obligations within the leadership responsibility. It will be used to emphasise and justify the focus on CEOs, as accountable selves (one whose role-responsibilities include to give accounts and oversee the relations between their organisations and society). The section reviews existing empirical research exploring the notion of accountability through social practice of language use by corporate executives in making and giving accounts of corporate (mal)practices. The research reviewed also emphasises the importance of settings like public hearings and inquiries as useful fora accountability and sites for studying how ideas and issues of accountability are practically enacted and manifested.

PART I: ACCOUNTABILITY IN ORGANISATION-SOCIETY RELATIONS

This section provides an overview of how accountability has been used in organisational and social science literature. It reviews the various meanings and purposes of accountability, marking out key literature that provide the theoretical bases for the central arguments and key ideas addressed in this thesis. The literature on accountability can be organised in terms of whether the focus is on intra-organisational accountability (relationship between individual actors within organisations) or inter-organisational accountability (relationship between organisations and key stakeholders including wider society). The focus in this thesis on the latter, specifically, on public accountability of private organisations because the issues being examined and sought to be addressed through concept of accountability are sorts of issues binding organisations with external stakeholders especially wider society. The question addressed is how corporate actors are making sense of or responding to public-societal demands for accountability faced by their organisation as a whole, rather than those directed to them as individuals or other individual members of the organisation.

Section 2.2 considers how the notion of accountability has been generally understood, noting the limitations of its conventional treatment as a fixed and objective feature of structures designed in organising and governing social relations. It elucidates on the significance of accountability as a widely sought-after practice in social relations. It also emphasises the need for re-specification of accountability as a contextually dependent and socially constructed phenomenon. Section 2.3 highlights the two defining features that are central to the analysis in this thesis. It is however important to note that the key themes reviewed are those considered useful for that shedding light on and underpinning the central arguments of the thesis: the ways in which corporate actors interpret and negotiate accountability of their organisations visa-a-vis societal demands for addressing the harms their organisational practices pose to the wider society.

2.2 Meanings of accountability

Accountability is an important concept in organisational and social science literature because of its centrality to governing social actors, be they individuals, organisations or society at large, and organising relationships among these actors (Neyland, 2012; Roberts, 1991). It is a multi-dimensional and multifaceted concept and it takes context-specific meanings. Accountability remains a notoriously

‘ambiguous’ (Sinclair, 1995, p. 219) and ‘ever-expanding’ (Mulgan, 2000, p. 555) concept. It is difficult to pin-down because of its ‘chameleon-like’ (Sinclair, 1995, p. 219). Although the meaning and scope of accountability has been extended in a number of directions beyond its core sense of giving and demanding an account, the primary focus in this thesis is on this core sense of giving and demanding an account.

In some instances, this continued expansion of the term beyond its core sense has led to suggestion that it is best understood as sharing some family resemblances with related terms (Bovens, 1998). For example, Mulgan (2000) limits his discussion to the external dimension of accountability such that the account holders are external to the accountable selves and the evaluative standards externally determined, whereas Sinclair’s (1995) submission focuses on the internal dimension, arguing that personal experiences and feelings of the accountable selves are not less important in understanding accountability¹.

Both authors, however, acknowledge that in practice accountability has both external and internal dimensions. Accountability has also been applied to institutions and institutional mechanisms that can be used to constrain actors’ range of options and actions and as means of making actors or entities responsive to public demands and expectations (see Dubnick, 1998) and as a form of democratic dialogue between people of equal status where no one is being called to account (Roberts, 1991, 2001). Nevertheless, none of these extensions is unintelligible because they are all into an area of activity closely relevant to the core sense of accountability. Hence, it is not a hopelessly elusive concept. In what follows, I review common definitions that highlight its key defining features.

At its basic, accountability has come to be widely understood as a form of relationship involving ‘the giving and demanding of reasons for conduct’ (Roberts and Scapens, 1985, p. 447). Messner (2009) describes accountability in a similar way: to say that an individual or organisation should be accountable for certain actions or events ‘is to hold certain expectations that this person or organisation should be able and obliged to explain, justify, and take responsibility for’ (p. 918). It is about giving accounts, explanations or justifications. ‘To be ‘accountable’ for one’s activities is both to

¹A detailed review of the psychological/internal dimension of accountability can be found in Lerner and Tetlock (1999) and Hall *et al.*, (2017).

explicate the reasons for them and to supply the normative grounds whereby they may be ‘justified’” (Giddens, 1984, p. 30). McKernan (2012, p. 260) notes that ‘[t]he grounds of justification may be found, for example, in universal 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 external’. The assumption is that the normative ground against which certain actions or inactions could be explained or justified ideal ‘precedes and exceeds’ the accountable selves (Roberts, 2009, p. 966).

The constitution of the applicable norms is often grounded in the practice of account giving and demanding and the discourses of rights and responsibilities (McKernan and McPhail, 2012). It is clear that the idea of accountability contains threads of both calculation and narration: counting and accounting, recounting and explaining oneself. Boland and Schultze (1996), for example, insist that narrative and calculation are always intertwined in accountability: ‘each supplying the conditions for, and being enabled by, the other’. The authors remind us that the word ‘*account*’ from which the term accountability is etymologically derived has dual origins, namely, in the French ‘*a conter*, meaning to tell a story’, and in the Latin ‘*accomputare*, meaning to compute’ (Boland and Schultze, 1996, p. 63). This view is consonant with the emphasis other critical scholars have placed on the role of language use in the social construction and enactment of accountability (see Sinclair, 1995).

While accountability has been traditionally commonly portrayed in terms of giving and demanding of an account in economic and numerical forms (such as financial reporting, performance metrics, output measures, rating and ranking, and so on), it has now been widely recognised that such account is ‘by no means necessarily a financial account’ (Cooper *et al.*, 1996, p. 38). As Everett notes (2003, p. 79), to understand accountability as social practice, one needs to start with an understanding of the notion of account and the role of language as the “currency” of any account. Language, as social practice, is a sense-making tool and accountability tool. However, in modernity, the narrative mode of accountability ‘is consistently undervalued and often suppressed’ in both theory and practice (Boland and Schultze, 1996, p. 62). Yet, the discursive and narrative dimensions of accountability plays have been consistently shown to be as significant as the calculative dimensions. Roberts conceptualise accountability as a social activity that is crucially given effect in practice through

dialogue or what he describes as “talk oriented to understanding” (Roberts, 1991, p. 361).

Although Roberts’ conceptualisation of dialogue is needlessly confined to face-to-face exchanges between individuals of equal status in the ‘back regions of organisational life’ (Roberts, 1991, p. 362), his discussions nonetheless emphasise accountability as social practice and highlights the centrality of discourse and language use in its construction and enactment. Discourse of accountability episodes is a sense-making talk. Thus, even where the calculative dimensions of accountability have been prioritised as in the accounting discipline, the significant of the discursive and narrative dimensions is well pronounced. As Ahrens (1996a) notes, even where the accountable selves are being held ‘accountable to accounting [in purely numerical terms], the numbers never speak for themselves. They need to be compiled, compared, and interpreted in ways which organisational members perceive as reasonable’ (p. 168).

Both calculative and discursive dimensions of account ‘are crucial for understanding the social construction of accountability’ Boland and Schultz (1996, p. 62). While the English usage of the former sense (to calculate), has been documented since the fourteenth century in contrast to the latter sense (to narrate) was of a 17th-century evolution (Yakel, 2001). The discursive and relational aspects are also reflected in the social psychological research where accountability is commonly expressed in terms of the expectation that one may be asked, often by an authority or one’s superior, to justify one’s thoughts, beliefs, or actions (e.g. Hall *et al.*, 2017; Lerner and Tetlock, 1999; Tetlock, 1999). Even with their conventional experimental approaches, the discursive and relational elements of accountability manifest. The social psychology approach is described by Tetlock, one of the most notable contributors to the development of the approach as follows:

‘Accountability is a critical rule and an enforcement mechanism—the social psychological link between individual decision-makers on the one hand and social systems on the other. Expectations of accountability are an implicit or explicit constraint on virtually everything people do, “If I do this, how will others react?” Failure to act in ways for which one can construct acceptable accounts leads to varying degrees of censure, depending on the gravity of the offense and the norms of the society’ (Tetlock 1992, p. 337).

Social psychological research on accountability has mainly examined proactive coping behaviours and strategies of the accountable actors for coping with pressures and address demands for accountability (e.g., Schillemans, 2015, Schillemans *et al.*, 2020;

Tetlock, 1999). This discursive and relational aspects of accountability are also emphasised in the accounting and corporate governance researchers, despite working with a narrow principal-agency lens. Accounting and governance research also emphasises notion of agents' duty to provide an account of their behaviour to their principals (external parties) (e.g. Brennan and Solomon, 2008; Hayne and Salterio, 2014; Messner, 2009). This is the thread connecting the myriad of definitions of and approaches to accountability in different disciplines. Accountability, here, is also about the 'exchange of reasons for conduct' and aims to 'verbally bridge the gap between action and expectation' (Messner, 2009). But where the social psychological research primarily focuses on the communicative interaction between individual agents and their principal and its effects on the agents' behaviour, strategic choices and decisions using experimental approach, the accounting literature emphasises auditing, book-keeping, monitoring, reporting and regulation of practices of economic agents, such as accountants, employees, managers and corporate entities (see Brennan and Solomon, 2008; Gray, 2002).

The similarity between the emphasis in across disciplines lies in their use of the same base notions of accountability that give rise to hugely disparate context-specific conceptualisations and practices (Bovens *et al.*, 2014). Generally, the foci and units of analysis span individuals, groups, managers, organisations or specific professions as accountable actors. While public administration scholars often focus their attention on the overarching perspective of governments, public bodies, policy fields, or specific industry sectors, the accounting and social psychology scholars will often look at non-public and informal forms of accountability, public administration understandably focuses on the public character of formal accountability. Public administration political science literature focuses on forms of accountability in the provision and regulation of public services and on more overarching, systemic, structural and political forms of accountability (e.g. Day and Klein, 1987; Mulgan, 2003).

The public administration discipline is more concerned with the analysis of specific cases of irregular, incidental events that bring to the fore the crises, challenges, failures or problems in systems of accountability with focus on particular incidents, misconduct, or criminal behaviour (Romzek and Dubnick, 1987). Political scientists often approach the issue from the perspective of power. Accountability in this sense generally denotes a relationship between elected politicians and their voters, sometimes

mediated by parties, government representatives. In this context, accountability is often demanded from some agents—be they politicians, governments, or firms—when they their actions or decisions are perceived as posing some forms of harm to some public concerns, goods, interests, rights or values, for instance environmental pollution or violation of human rights.

To sum up: there is a wide array of approaches across the multitude of academic fields that concern themselves with accountability. At its basic, however, most researchers use fairly similar notions of what constitutes the core of accountability that is reasonably comparable across the various disciplines. The core ideas of accountability that the study is concerned about are the giving of accounts and the construction of responsibilities. These views are consonant with Sinclair's (1995) emphasis on the critical role of discourse and language games in the process of accountability as sense-making, a way of understanding social actions (see also Whittle *et al.*, 2019). It has been suggested that scholars need to approach accountability more as social practice, rather than as a putatively fixed and objective condition, feature or outcome of social structures (Sinclair, 1995; Willmott, 1996).

It is therefore clear that the idea of accountability have both calculative and discursive dimensions (threads of both calculation and narration). Boland and Schultze (1996), for example, argue that narrative and calculation elements are always intertwined in the practice of accountability: 'each supplying the conditions for, and being enabled by, the other'. This stresses the dual origins of account and accountability. However, the discursive mode of accountability continues to be undervalued and downplayed in both theory and practice and where it is recognised, for example in the seminal work of Roberts and Scapens (1985) and Roberts (1991), it is conceived as a social activity confined to informal systems and local contexts. It is this body of work that constitutes point of departure starting in this study for its contribution towards appreciating the importance of the discursive aspects of accountability.

Next, I pick out and explain the two key defining features of accountability that are particularly relevant to understanding accountability in the context of the business-society relations analysed in this study, followed by the purposes the ideas of accountability serve in this context.

2.2.1 *Accountability as the activity of demanding and giving of accounts*

Although the term *accountability* is a multi-faceted concept that often takes context-specific meanings in both research and practice (Sinclair, 1995), it is generally understood as the process of demanding and giving accounts of actions, decisions or situations in which the account givers are involved or implicated, and the explanations of the way in which they are discharging responsibilities expected of them, including how they are exercising power. Regardless of how it is operationalised in different settings, the notion of accountability always entails having to enact answerability and demonstrate sense of responsibility. According to Willmott (1996), '[a]ccountability is endemic to our lives. As human beings, we are continuously engaged in the activity of making sense of the world, including the sense of self in the world, by giving and receiving accounts' (p. 24). Accounts are pervasive in social interactions as we are constantly explaining our own and others' behaviour in order to render intelligible (i.e. to make sense to others) what we perceive in and of social world. Indeed, there is no contestation about the centrality of account-giving and -demanding in the process of accountability: the duty of one party to account that is often balanced by a duty of the other to demand an account. For example, accountability has been defined as 'the giving and demanding of reasons for conduct' (Roberts and Scapens, 1985, p. 447). Roberts later expanded this definition to reflect its core essence: 'a social practice that seeks to reflect symbolically upon the practical interdependence of action, an interdependence that always has both moral and strategic dimensions' (Roberts, 1991, p. 356).

Gray and colleagues (1996, p. 38) define it as 'the duty to provide an account (by no means necessarily a financial account) or reckoning of those actions for which one is held responsible' (1996, p. 38). Boland and Schultze (1996) defines accountability as 'the capacity and willingness to give explanations for conduct, stating how one has discharged one's responsibilities' (Boland and Schultze, 1996, p. 62). The basic idea of accountability entails 'a relation of answerability, or an intersubjective relationship whereby one is obligated to demonstrate the reasonableness of one's actions to those to whom one is accountable' (Shearer, 2002, p. 563). In such relations, one party is constituted as answerable, that is, one who should be able and willing to give evidence of the reasonableness of one's actions to a community of others. The giving of accounts for conduct is central to the development and maintenance of moral agency and

responsibility and for rendering aspects of 'life intelligible and meaningful' (Shearer, 2002, p. 545; Willmott, 1996, p. 23).

This is consistent with Kearns' (1996) argument that accountability is more than a mechanism of control, or a system of compliance with rules and reporting to a higher authority; rather, it also involves face-to-face interaction and negotiation. Kearns, who though focuses on public and not-for-profit organisations, suggests that we need to think of accountability in a more holistic manner in terms of managing an 'accountability environment', arguing that:

'...managing the accountability environment ... involves much more than merely complying with legal and regulatory mandates, which itself is no small task. Rather, being accountable sometimes involves negotiating with and appropriately responding to the demands of clients, special interest groups, and other powerful stakeholders...' (1996, pp. xv–xvi).

This links accountability to a bundle of norms, values and rights, which all serve as 'the adhesive that binds social systems together' (Frink and Klimoski, 1998, p. 3). Further, accountability is not only about retrospective sense-making (determining and allocating responsibilities in terms of culpability, blame and sanctions for past actions that appear to transgress certain norms of the moral community. But it is also about prospective sense-making (i.e. reasoning about responsibility for future actions). Munro (1996) argues that '[t]he processes of accountability, properly understood, provide a clear explanation of how ethos comes to be produced and reproduced' (p. 13). Accountability in this sense is about the management and negotiation of moral orders, in terms of different categories of interests, responsibilities and rights. These are aptly articulated in Giddens' (1984, p. 30) definition: '[t]o 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 acknowledges the possibility of deviation from the ethos, norms and values and also the possibility of explicating reasons for the deviation.

In all, a key defining feature of corporate accountability (in relation to impacts on society) process relates to the *obligation* on an organisation (and its key actors) to give and the *right* of society (and its representatives) to receive *accounts* of the organisational activities. In particular, the obligation of the organisation to explain and justify the basis of some of its actions, decisions, or omissions that bear impacts on wider society. This includes not only *accounting for* the actions or decisions in their realised forms, but also the thinking leading up to the decisions, and the thinking as to

why the particular actions or decisions are taken (or not taken). While this account giving and receiving may take different forms, processes and procedures in practice, it generally follows that organisations and their key actors have a general duty of accountability, characterised by an obligation to explain and justify certain actions, decisions, events or situations in which they are involved or implicated to the general public and other stakeholders.

The practice of giving accounts is at the very heart of accountability and critical analysis of such as accounts is significant to understanding accountability. To say that someone should be accountable for particular events or actions is to hold certain expectations about what this person or organisation should be able and obliged to explain, justify and take responsibility for' (Messner, 2009, p. 918). The very 'condition of becoming a subject who might be able to give an account' that Roberts (2009, p. 959) talks about itself a social construct and the accountable self plays an active role in its constructions through an account 'of oneself and of one's activities' (Joannides, 2012, p. 245). It encompasses a notion of answerability, a social activity whose core aspect entails someone giving accounts to significant others about something of mutual interest (Bovens *et al.*, 2014; Roberts, 1991).

Such accounts are typically motivated by demands external to the self. At the very heart of accountability practice is having to give accounts, explain how one discharged has one's responsibilities and take responsibilities for actions, decisions or events in which one is involved or implicated. Thus, giving accounts is a fundamental means of given effect to the notion of accountability, and this involves providing 'reasons for conduct' (Messner, 2009, p. 920, Roberts and Scapens, 1985, p. 355). Accountability in this sense is about 'talk, listening, and asking questions' in ways that allow us to explore and investigate our mutual interdependence (Roberts, 2009, p. 969). Roberts discusses further: the notion of accountability thus needs to be 'reconstituted as a vital social practice—an exercise of care in relation to self and others, a caution to compassion in relation to both self and others, and an ongoing necessity as a social practice through which to insist upon and discover the nature of our responsibility to and for each other' (Roberts, 2009, p. 969).

Also central to how accountability is approached and studied in this thesis is its contextually specific and continually constructed character. In the next section, I

elaborate on this feature and its significance in understanding corporate accountability relations with society.

2.2.3 Accountability as an ongoing process

A second key defining feature of accountability that is pertinent to the analysis in this thesis is the fact that it is an ongoing process. Accountability involves ongoing orientation to the expectations associated with one's membership of social communities and having to continuously produce accounts of one's actions or decisions in ways that demonstrate interdependence and awareness of responsibilities to others (Hollander, 2018). Sinclair (1995), who examines the accountability experiences of top executives of public sector organisations in Australia, defines it as 'a relationship in which people are required to explain and take responsibility for their actions' (p. 221). Accountability establishes relations in which one has an obligation to give an account of one's actions or decisions to others, an obligation that is often balanced by a right of other to seek an account (Bovens, 2007; Mulgan, 2000). Such relation of accountability is 'continually being constructed' (Sinclair, 1995, p 231).

It also involves defining standards that for assessing acceptable conduct for the actor, means of inducing compliance with these standards, as well as mechanisms of redress in instances of non-compliance (Bovens *et al.*, 2014). To Bovens (2007), accountability entails 'a relationship between an actor and a forum, in which the actor has an obligation to explain and justify his or her conduct, the forum can pose questions and pass judgement, and the actor may face consequences' (p. 450). Others have defined it in a more normative sense as 'the capacity and willingness to explain one's conduct, stating how one has discharged one's responsibilities' (e.g. Boland and Schultze 1996, p. 62). Being accountable means that one is relationally bound up with others such that one needs to explain and justify one's conduct, according to certain criteria, which in the light of Giddens' definitions are not limited to a predetermined set of criteria, codes or rules. It is also about how these rules are constructed, contested, clarified, interpreted and negotiated (Munro and Mouritsen, 1996).

In Boland and Schultze's terms, it requires the focal actors to explain how they are discharging responsibilities expected of them (Boland and Schultze, 1996). This aligns with definition of accountability as 'social practices by means of which we seek to remind each other of our reciprocal dependence; of the ways our actions unavoidably

make a difference to each other' (Roberts, 1995, p. 40). Accountability in this sense is about showing awareness of one's responsibilities to others and explaining how one is discharging such responsibilities (Day and Klein, 1987; Unerman and Bennett, 2004). It is discourse of responsibilities, which not only involves the need to demonstrate one's awareness of responsibilities, but also involves negotiating the different aspects or terms of one's relationships with others (Munro and Mouritsen, 1996).

The account givers having to deal with questions regarding their responsibilities as emphasised in various definitions implies that they are entering into negotiation about the very bases and terms of their accountability to others, notably, who and what should bear what responsibilities for what and by which criteria should their conduct and performance be assessed (Day and Klein, 1987; Munro and Mouritsen, 1996; Neyland *et al.*, 2019). This is known in the literature as 'currency' (Day and Klein, 1987, p. 71) or 'normativity' of accountability (Neyland *et al.*, 2019, p. 262). Whichever term is used, it denotes specific criteria, standards, or terms of accountability relations that 'are being continuously created, negotiated, challenged and decided' (Munro and Mouritsen, 1996, p. xi) in and through dialogue (Roberts, 1996).

Neyland and colleagues (2019) suggest that these are key elements of any accountability regime. They involve questions about who ought to do what, who and what should bear what responsibilities, and what specific criteria or standards are to be used to assess conduct and performance. Further, it is suggested that understanding these normative terms and the manners in which manifest in different settings is crucial for bringing into focus what is at stake and who and what will address the matter at stake (Neyland *et al.*, 2019). How account givers and holders orient to these questions also underscores the link between backward-looking and forward-looking senses of responsibility (categories that will subsequently be elaborated on in 2.6).

Because of the context-specific nature of these terms, it has been suggested that accountability research is best approached with a social constructionist perspective (see Sinclair, 1995; Yakel, 2001). It aligns with the fact that the concept of accountability generally takes context-specific meanings. The following quote from Sinclair's seminal paper captures some shades of these meanings across disciplines:

'...auditors discuss accountability as if it is a financial or numerical matter, political scientists view accountability as a political imperative and legal

scholars as a constitutional arrangement, while philosophers treat accountability as a subset of ethics ... ' (Sinclair, 1995, p, 221)

This way of thinking of accountability clearly aligns with the fundamental basis of accountability as a significant moral practice and aligns with Shearer's (2002) definition of accountability as a type of responsibility not just 'for the self' but 'for the other'. In this sense, accountability does not just represent 'fixed and objective' features of social structures (Sinclair, 1995, p. 220) but 'contextually-dependent matters' (Willmott, 1996, p. 25). One implication of this is that the 'currency' (Day and Klein, 1987, p. 71) or 'normativity' of accountability (Neyland *et al.*, 2019, p. 262), cannot be considered to be finally settled at any point in time. As Willmott (1995) notes, these issues are 'invariably subject to interpretation and negotiation; they are never wholly pre-determined (Willmott, 1995, p. 25).

Sinclair (1995) exhorts scholars to focus on the ways the accountable selves construe, construct, enact or orient to their accountability, rather retreating to ever more desperate calls for more and stricter legal-regulatory controls. According to her, this argument is consistent with a previous finding that those in position of responsibility 'tended to define accountability in terms of their ... own sense of what was sensible or proper: they internalised accountability, as it were, as a general duty to pursue the public good according to their own criteria of what was right' (Day and Klein, 1987, p. 229). This is not to suggest that actors should only be accountable to what they decide; a course she described as 'solipsistic subjectivity' (Sinclair, 1995, p. 233). Rather it is to emphasise that prescriptions of accountability will remain unrealised if they continue to overlook the diversity of ways in which being accountable is subjectively constructed and enacted. In spite of these findings and suggestions, little research has explicitly focused on the ways in which the accountable selves are implicated in the construction and negotiation of accountability.

This study therefore seeks to examine how accountability is discursively constructed, enacted and negotiated by the accountable selves, building on small but growing number of studies that taken this approach (see Masiero, 2020; Newman, 2004; Yakel, 2001; Whittle *et al.*, 2016). Focusing on the ways in which actors subjectively make sense of, construct and enact their accountability is in line with its context-dependent character and could provide useful insights on specific forms accountability is taking in different settings. However, this feature has not been fully reflected in the

research on accountability and the ways the term is conventionally conceived, portrayed approached and treated in both theory and practice. Yet, research has shown that it is the context that gives meanings to the key ideas and notions of accountability without which accountability will be abstracted from realities.

Accountability relations only become meaningful when laid out in specific facts of events or issues for which one is being held to account. Accountability is about ‘the ongoing demand for and provision of explanations, justifications and excuses’ (Kirk and Mouritsen, 1996, p. 245). Contexts could be specific space, time or interactional settings in which demands for accountability are being expressed as well as antecedents and historical facts of the issues for which the demands for accountability are expressed or formulated. In laying the groundwork on matters and processes of accountability as contextually-dependent, Willmott (1996, p. 25) notes that:

‘Process of accountability and their outcomes are invariably subject to interpretation and negotiation; they are never predetermined. Even where formal systems of accountability are seemingly tightly defined, processes of accountability are often complex and problematic precisely because, in practice, the meaning of what we say and do is potentially open to interpretations.’

Taken together, all of these highlighted features are critical to understanding accountability in that they are the very bases and matters of accountability that are continually being constructed, rather than simply fixed and imposed. This emphasises the centrality of conversations and dialogues within which, Roberts argues, the ‘possibilities of accountability’ are lurked. As Munro and Mouritsen (1996, p. xi) note:

‘People already know who is to call for an account on whom for an account. And over what...it is perhaps the very accountabilities themselves that are being continuously created, negotiated, challenged, and decided. Who is to take credit [and blame]? And who is to carry the can? And when? These are effects that are never finally settled, but are always involved in forming and reforming social relations.’

These are critical matters of accountability that cannot be ‘wholly predetermined’ (Willmott, 1996, p. 25). Yet, they have rarely been given deserved attention in research. Mashaw (2006) surmises these matters in terms of six key questions of accountability, namely, who is accountable (accountable actors), to whom (account holders), about what (objects of accountability), by which processes (how accountability is to be established, ensured or assured), by what criteria or standards (should acceptable conduct and accounts be judged), and with what effects (for not breaching or violating

those standards, for example, what should be the extent and form of responsibilities the account givers would be asked to bear in the event of breach or violation). Mashaw (2006, p. 116) argues that accountability discourse is essentially talk oriented towards proposing and providing the appropriate answers to these questions—answers will then form the basic building blocks of ‘*accountability regimes*’. While these questions tend to take on context-specific meanings, they constitute critical matters that need to be addressed to make sense of any claim about the adequacy and/or efficacy of accountability mechanism, that is, any institutional arrangement, whether it is already in place or is being proposed, to hold and make organisations and their key actors accountable to society. Accountability discourses and regimes are thus typically framed around efforts to provide answers to these questions.

What this reinforces is that there is no universal answer to these question as answers to them vary significant would typically vary across cases and contexts (circumstances that are external and internal to the focal organisations being held to account). For example, while the questions of who is to account to whom and over what have been fairly settled in most domains of social relations and in particular the context of the relationships between most business organisations and society, the same cannot be said of the issues of the standards, the consequences of violating the standards, such as who and what should bear what responsibilities and to what extent.

Critical scholars have however maintained that these are the very bases, conditions and terms of accountability that are continuously being created, challenged, contested, negotiated and decided (Munro and Mouritsen, 1996; Sinclair, 1995; Willmott, 1996; Neyland *et al.*, 2019). They are central to the chameleon character, shifting meanings, boundaries, loci, and processes of accountability, leaving perpetually open and always unsettled what the exact meanings and purposes of accountability in different settings (e.g. Karunakaran *et al.*, 2022; Scott and Orlikowski, 2012). Even where systems and mechanisms of accountability are seemingly tightly defined, Willmott argues that the ‘processes of accountability and their outcomes are invariably subject to interpretation and negotiation; they are never wholly predetermined ... because in practice, the meaning of what we say and do is potentially open to multiple interpretations’ (1996, p. 25).

This ‘never finally settled’ notion of accountability seems to have been empirically under-explored suggesting general acceptance that the structures, systems,

and standards of accountability are fixed and objective features that are simply imposed on the accountable selves (Sinclair, 1995). By entering the debates on corporate accountability through the ethnomethodological lens, I seek to explore the notion of corporate accountability to society in relation to social harms associated with the business practices of focal organisations in order to start to develop an understanding of accountability in a uniquely emerging organisational-societal setting for further research to build on in understanding and addressing problems and prospects of accountability.

This brings me to the importance of accountability: why it matters, emphasising the purposes of accountability (the practices of giving an account and holding to account those who exercise power over others, those whose actions have or could have adverse impacts upon significant others and on collective interests and values.

2.2.3 Purposes of accountability in organisation-society relationships

This section explores the ways in which the importance of accountability has been explained in the literature. Here, I consider the functions the concept of accountability is commonly invoked to serve in human organisations and societies.

As an enduring theme in organisational and social theories, accountability is considered to be integral to managing and organising social relations at interpersonal, organisational and societal levels (Neyland, 2012, Semin and Manstead, 1983). It is a commonly invoked feature of social and organisational systems in democratic societies. There is an expectation that powerful actors (whether individuals, institutions organisations) are answerable to significant others. That is, they are at least morally obliged to explain, justify certain actions, decisions, or states of affairs in which they are *directly* involved or *indirectly* implicated; to demonstrate how they are discharging certain responsibilities expected of them by virtue of their position and power in social structures; and to take responsibility for the ways their actions or inactions adversely affect other members of community. In this sense, accountability is a vital principle for questioning the actions and decisions of individuals, institutions and organisations that are exercising power over other people and societies at large, representing a way of rendering these actors and their use of power intelligible, assessable, and governable (Mitchell and Sikka, 2004; Roberts, 1991).

Accountability in the context of organisation-society relationship serves as a mechanism of social and political control. It is a key democratic principle, one that is

operationalised through an institutional (typically social and political) arrangement and system of governance. As Bovens (2005, p. 192) expresses it: '[t]he first and foremost function of public accountability, as an institutional arrangement, is democratic control'. Accountability has been described as the socio-psychological link among members of human communities (Frink and Klimoski, 1998; Tetlock, 1985). It 'always entails and enacts intersubjectivity; to be accountable is unavoidably to establish one's identity as 'intrinsically interdependent with others' (Shearer, 2002, p. 545). Painter-Morland (2006, p. 89) argues that fundamental principles of 'justice, honesty and responsibility' are the bases for requiring individuals or organisations to 'give an account' of their decisions and actions. Messner (2009, p. 920) describes it as a 'morally significant practice, since to demand an account from someone is to ask this person to enact discursively the responsibility for her behaviour'. Both from the standpoints of the accountable entities and those to whom they are accountable, accountability certainly helps to fulfil some important purposes. In a monograph written by Semin and Manstead (1983), these purposes are well articulated as the explanation of social behaviour in everyday life, facework, motive talk, attribution of responsibility.

From the perspectives of the accountable selves (here corporate entities and actors), the importance of accountability can be understood as 'facework' (Manstead, 1983, p. 42) or more specifically as identity and legitimacy work (see Munro and Mouritsen, 1996). Research has found accountability to be an important means of depicting, defending and promoting organisational identities, and of gaining and maintaining social legitimacy (Whittle *et al.*, 2016; Willmott, 1996). The very idea of who the focal corporate entities are, and how they understand themselves are shaped by how they make sense of, and orient to, and respond to, the demands, obligations and requirements being placed upon their past, present and future conduct and performance.

Research has shown that giving accounts—whether voluntarily or mandatorily—is a means of preserving and promoting corporate identities, legitimacy and survival (Nunez *et al.*, 1997; Yasmin and Ghafran, 2018). For example, accountability has been shown to be a means of positioning organisations as in positive light, for example, as ethical, as open, as taking corporate social responsibility seriously (Gray, 1992, 2002; Neyland, 2012). To mobilise accounts as a means of portraying corporate identity, the account givers need to demonstrate their awareness and respect of important public concerns, ideals, interests and values. Accountability in this sense is important because

of its centrality in developing, managing and maintaining corporate identity, legitimacy and relationship with key stakeholders like legislators, regulators, media, civil society organisations, and the general public. It helps to secure and maintain healthy, peaceful and trustworthy relationships.

From the point of organisational stakeholders (those to whom organisations and their key actors are accountable), accountability also serves some important purposes. For example, it has been shown that holding corporate entities and actors to account for certain actions, decisions or situations in which they are involved or implicated is a means of creating governable members of moral community (see Miller, 1990). In other words, accountability in terms of calling individuals or organisations to give accounts, explanations or reasons for their conduct enables and facilitates a form of governance through the constitution of institutional arrangements or systems of governance and positioning of such individuals and organisations as answerable to other members of community (Shearer, 2002).

Accountability is a tool for moulding the commitments of corporate entities and actors in order to make them more conscious of their 'responsibility to a broader scope of goods other than their own' (Schweiker, 1993; Shearer, 2002). Accountability is means of mitigating the possibility of organisations abusing their power and privileges, by emphasising certain categories of responsibilities and rights that they are expected to fulfil and by putting in place a system of oversight (Mitchell and Sikka, 2004). Accountability in this sense offers key stakeholders including society assurance that organisations are following certain in their operations. And when these standards are not followed, accountability is also considered to be means of imposing consequences—whether in the form of a withdrawal of support, administration of sanctions, or a demand for explanations or justifications.

Holistically, the idea of giving and demanding accounts is a way of sharpening actors' sense of relationships with and responsibilities to others. As Roberts (1996) notes, accountability is a social practice through which we remind each other our interdependence with others: the ways our actions affect others. As 'a practical condition and outcome of responsibility' (Zyglidopoulos and Fleming, 2011, p. 693), accountability is central to understanding the relationships and responsibilities of organisations to their stakeholders (McKernan, 2012; Painter-Morland, 2007; Unerman and Bennett, 2004). Accountability is a means of making social (inter)actions

governable and enhancing the actors' sense of interdependence and moral responsibility (McKernan, 2012; Roberts, 1996).

To be accountable is to establish one's identity as 'intrinsically interdependent with others' (Schweiker, 1993, p. 234). [G]iving an account is one activity in which we come to be as selves and particular kinds of communities through forms of discourse that shape, guide and judge life regarding concern for the common good, human solidarity and basic respect (Schweiker, 1993, p. 235). This is consistent with Shearer's (2002) stance, who argues that accountability constitutes social actors, be they individuals or organisations, as answerable, that is, as one who is obligated to demonstrate the reasonableness of their actions or those with which they are linked to a community of others, through the activity of giving accounts.

It is well established that accountability of corporate entities and their key actors, confers on them status of moral agency because it is about 'providing reasons for character and conduct, ones held to be understandable to others and thereby rendering a life intelligible and meaningful' (Schweiker, 1993, p. 234; Shearer, 2002, p. 545). This idea of accountability enables those the enactment of identity and maintenance of legitimacy. As a key means of organising social relations (Neyland, 2012), accountability has 'significant consequences for the entities being held to account', such as the possibility of constituting selves as being aware of legitimate concerns of others, morally responsible, and actively responsive to these concerns (Gray, 2002).

Accountability is a tool of governance (Neyland, 2012, 2016; Neyland and Coopmans, 2014; Woolgar and Neyland, 2013). Accountability is a means through which 'we might make otherwise obscure and inaccessible algorithms available for governance' (Neyland, 2016, p. 41). This is particularly true about public accountability of private organisations, which is one of the many forms that corporate accountability can take (for other forms, see for example, Bovens *et al.*, 2014; Sinclair, 1996). The practice of account-demanding and giving is also a means of developing, managing and maintaining legitimacy (Black, 2008; Whittle *et al.*, 2016). Accountability process helps organisations and their key actors to develop and defend their legitimacy in the sight of the external stakeholders, enables them to demonstrate their values and utilities to the key stakeholders including the general public, and serves them to promote and negotiate key standards and terms stipulated to assess their actions, decisions and social impacts.

Being accountable in this sense offers an opportunity for organisations to preserve their licence to operate (social legitimacy) and strengthen bond with the constituents.

Having explored different ways in which the notions of accountability are commonly defined and why it matters, the focus in the next section is to explain the ways in which some of these key promises and purposes of accountability that have been discussed are put to practice and the challenges commonly encountered in actualising them: problems and possibilities of accountability.

2.3 Problems and possibilities of accountability

While accountability is an important modality for organising and governing social relations (see Neyland, 2012), its operationalisation both in theory and practice is rarely straightforward because even if ‘nobody argues with the need for accountability [...] how accountability is defined, and seen to be provided, is far from resolved’ (Sinclair, 1995, p. 219). In what follows, I examine some of the fundamental reasons that have been offered in the literature for the problems of accountability in practice, specifically, in making organisations and their key actors *more accountable* to wider society, and offers insights into where and how to look out for the possibilities of ensuring and enhancing accountability.

The problems of accountability are commonly defined in terms of the limits in the ability of the accountable selves give accounts of their conduct and character (Messner, 2009; Roberts, 1991) as well as the challenges and difficulties faced by those to whom they are accountable to hold them to account (Boven *et al.*, 2014; Mulgan, 2003). Considering these problems of accountability, critical scholars like Roberts (1991, 2008) and Messner (2009) have questioned whether *more accountability* is always desirable and effective, critiquing the kinds of conditions, demands and requirements typically invoked to organise relations between the accountable selves and those to whom they are accountable.

In business-society relations, such problematic conditions and demands are typically located within the traditional mechanisms and technologies of accounting such as auditing, disclosure, monitoring and regulation of business practices (see Brennan and Solomon, 2008, Roberts, 1991; Sinclair, 1996). Addressing the problems of accountability through the ethical implications of the uncritical emphasis on greater, more, or ambiguously defined conditions of and demands for accountability implies that

we must also consider the adverse impacts such demands have on the accountable entities (be they individuals, institutions or organisations) rather than simply focusing on those being accounted for.

Messner (2009) suggests that accountability from the points of the accountable selves has a limiting space, a continuum of limits of the accountable self to *fully account for* every facet of their practices and experiences. Such limitation is, for example, defined in terms of opacity—the accountable selves’ necessarily incomplete understanding of themselves, since there are aspects of our conduct that are ‘foreign’ to the self. In other words, the conditions of, or demands imposed on the accountable selves may be so ambiguous or strange to them that they become endangered subjects. As Messner (2009) argues, opacity can relate to tacit knowledge and an inability of the self to account for (explain, excuse or justify) all aspects of their own practices.

While Roberts and Messner problematise the nature, amount and intensity of accountability demands or conditions mounted on the accountable selves and the impacts these could be having on them, the central focus of this research is on the opposite side of the equation: the challenges or problems of holding and making the accountable entities accountable. It is the latter that is salient in the context explored in this study and indeed relevant for addressing the research question. The problems of accountability in this context appear to centre around who and what should bear what responsibilities (locus, form and level of responsibilities) and according to criteria should conduct and practices be evaluated (evaluative criteria or standards of conduct) (see Mashaw, 2006; Mulgan, 2003). These questions are often subjects of contestation unlike questions of who is to account to whom and for what which have been fairly settled in most social relations (Munro and Mouritsen, 1996).

These questions are in practice ‘invariably subject to interpretation and negotiation’ for they are ‘never wholly predetermined’ (Willmott, 1995, p. 25). The questions foreground the challenges, difficulties or problems for the account holders especially in contexts involving technology developments, which are characterised by collectivity, indirect causation, and uncertainty (Doorn, 2012; Doorn and Poel, 2012). Accountability in such contexts, is rendered challenged and difficult because of the ‘the problems of many hands’, among others (Thomson, 2008). In this study, it is theorised as problems that appear to favour the accountable selves but render demanding for

accountability difficult, challenging or meaningless for those to whom the selves are accountable.

To address the problems of accountability in terms of challenges or difficulties faced by those in position to hold and make organisations accountable is to inform the ways in which corporate actors *account for* (explain, excuse or justify) their own actions, decisions or practices, and how in such accounts, they orient to specific terms of accountability and responsibility. It is in this practice of account-giving (and demanding) that the very bases and terms of accountability (such as questions relating to who and what should bear what responsibilities and by what criteria or standards should the corporate conduct, practices and performance be judged) are created, negotiated and decided.

According to Sinclair (1995), the way accountability is traditionally approached shows the general propensity to treat accountability as predetermined and to locate it within enduring (institutionalised) structures whose key features are putatively fixed and objective. This explains why accountability is typically framed in terms of whether the organisations are under some forms of control and oversight by the institutions (Sinclair, 1995). However, this framing takes for granted other possibilities of accountability, and the fact that matters and terms of accountability are in practice often ‘subject to interpretation and negotiation; they are never wholly predetermined’ (Willmott, 1996, p. 25). Looking at this through the critical questions of accountability, for example, the very criteria by which the conduct and performance of the accountable entities will be assessed and who and what should bear what responsibilities are contextually-dependent matters (Willmott, 2005). Clearly, answers to these questions depend on the specifics of the contexts in the notion of accountability is being invoked, and accountability, as Sinclair (1995, p. 233) notes, is not independent of the accountable selves, and of the context.

While corporate accountability, in this traditional sense, directly speaks to issues of auditing, control, disclosure, monitoring and regulation of business practices as mechanisms or tools of accountability which are indeed consistent with the traditional preoccupation with ‘how to keep power under control...how to prevent its abuse, how to subject it to certain procedures and rules of conduct’ (Schedler, 1999, p. 13), they are not necessarily applicable to every context. As a consequence, numerous research has

found them to be limited in applicability and utility in enhancing accountability (Munro and Mouritsen, 1996; Neyland, 2007; Roberts, 1991; Sinclair, 1996; Willmott, 1996).

It has been suggested that the conceptions of accountability as legal-regulatory controls as stand along mechanisms will prove less and less appropriate and effective as the complexity, and diversity of organisations and forms of social relations create new problems and possibilities (Sinclair, 1995). This standard model has framed the search for ways to make organisations and their key actor more accountable as a matter of instituting and imposing more and stricter controls and requirements, downplaying the moral agency of the accountable selves. In contrast, this study seeks to examine how corporate actors are constructing and negotiating accountability through discursive, interactive and political processes of sense-making (Sinclair, 1995).

Corporate accountability is thus examined through social exchanges between the accountable selves and those to whom they are accountable. To inform the understanding of the accountability and its problems and possibilities in specific domains of social relations, this thesis focuses on how the accountable selves structure their understandings of their relationships with and responsibilities to significant others. The approach is informed by Sinclair's (1995) suggestion that to enhance accountability, 'we need to understand how it is constructed by, and extracted from, those who are held accountable' (p. 220).

The approach is also inspired by Day and Klein's (1987, p. 2) argument that 'accountability is all about the construction of agreed language or currency of discourse about conduct and performance, and the criteria that should be used in assessing them'. Departing from previous work that has been largely treated accountability as a 'fixed and objective feature' of legal-regulatory frameworks and structures that organisations and key actors have to comply with, this study focuses on how corporate actors themselves make sense of, orient to, and negotiate their accountability for social harms associated with their practices in and through language use in producing and rendering accounts.

Since operationalising accountability often appears problematic in both theory and practice, research further examining how key ideas of accountability are practically enacted and manifested in specific domains of social relations may be advance and enrich the extant understandings of how accountability can be enhanced. This study will

also highlight the problems and prospects of rendering corporate entities, activities and actors ‘more accountable’ in terms of being intelligible (i.e. to make sense to others), responsive (i.e. open to the influence of legitimate social demands), and governable (i.e. available to some meaningful sense of control).

The point of departure is that accountability is a tool of governance (Neyland, 2012; Neyland and Coopmans, 2014; Woolgar and Neyland, 2013). Garfinkel’s work on an ethnomethodological perspective to social inquiries provides me with valuable conceptual tool and analytical resources to explore how corporate accountability is constructed and enacted in and through the use of language in making and giving accounts of corporate practices by corporate actors.

Next, I present an overview of ethnomethodology and how it informs the conceptualisation of accountability in this thesis.

2.4 An ethnomethodological perspective on accountability

The review thus far has shed light on the different ways accountability is defined and conceptualised in the literature and reasons for the universal challenge of operationalising ideas and ideals of accountability in practice. A useful comparison that needs to be made is between the way accountability is conventionally defined and treated and how it is conceived in an ethnomethodological sense. This section on ethnomethodological contributions to the development of understanding of accountability. The section is divided into two subsections. The first provides an overview of ethnomethodology (EM) as an approach to social inquiries in general and the second section specifically focuses on how EM could contribute to our understanding of accountability.

2.4.1 Ethnomethodological approach to social inquiries

The term ethnomethodology (EM) has its roots in the work of the American sociologist Harold Garfinkel. EM—generally defined the study of the ways in which ordinary people (not social scientists) construct social world through everyday actions and language—is an approach to social inquiries (ten Have, 2016). Garfinkel’s major work, ‘Studies in Ethnomethodology’, first published in 1967, has not become a classic for understanding the practices and principles of EM as an approach to social inquiries.

As a collection of the research he conducted in the late 1950s and 1960s, Garfinkel published this book to formally introduce EM as a major perspective in social research.

EM focuses on investigating the ‘common-sense’ practices, procedures, and resources through which ‘ethnos’ (i.e., members of society) make sense of and interpret aspects of the world they inhabit and themselves, and how social interactions create the world (ten Have, 2016). Livingstone (1987) defines it as the study of common-sense methods of practical actions and practical reasons. It is based on the argument that people (known as ‘ethnos’ or ‘members’) construct the world they inhabit and the constructions occur solely through a stock of knowledge, routine practices, and ordinary language, what is known as ‘ethnomethods’ (Lynch, 2001).

EM does not consider traditional methods of social research to be a way of gathering knowledge of more use than any other. The practice of EM stems from a tradition of phenomenology. Phenomenology and its descendants, ethnomethodology remain widely-used and viable social science traditions, and still inform contemporary social research (ten Have, 2016). Garfinkel, while working on a study of how jurors made deliberations in criminal trials, observed that jurors made deliberations with great seriousness, but relied on their practical knowledge and lived experiences in doing so. This emphasis on the value of practical knowledge means that Garfinkel’s formulation of EM, in contrast to phenomenology (EM’s forerunners), represents a radical departure from traditional social scientific methods (Lynch, 1988).

EM is not a research ‘method’ or ‘methodology’ of studying social life such as interviews, observations, questionnaires; nor is it a social ‘theory’ as such (Button, 1991). Rather, it is a distinct way of social inquiries. It is a way of approaching inquiries into social phenomena in a way that emphasises how actors make sense of their own worlds, rather than relying on the theoretical frameworks already created by social scientists to explain social world, actions or interactions. EM’s core tenets have been established in sociology. However, beyond sociology, EM as an approach to social inquiries has extended as far as anthropology, science and technology studies (STS)¹, communication and social linguistics, anthropology and psychology. More recently in

¹ An interdisciplinary field that is concerned with the examination of the design, development and deployment of science and technology in their historical, cultural and social contexts.

the field of organisation studies, ethnomethodologically informed methods for studying social phenomena and practices that are taking place in and around organisations, in recent years, has been shaping theory and research in the field (e.g. Mueller *et al.*, 2013; Samra-Fredricks, 2015; Whittle and Neyland, 2018).

Garfinkel believed that while traditional methods of social inquiries (such as those of Emile Durkheim) consider the objective and factual existence of the social world to be a principle, EM considers the objective and factual existence of the world to be a phenomenon (Clayman, 2001). Members of a society, in Garfinkel's view, are not just subjected to a set of pre-given facts about how social realities work or should work, but active creators and maintainers of a social reality. The social world is in a continuous process of construction and achievement (ten Have, 2016).

Garfinkel in his series of studies distinguished the practices and principles of EM from those of the traditional social science methodology. For example, when describing 'judgmental dope', Garfinkel argues that the traditional social sciences cultivate a view that social realities are only so orderly insofar as they fit into established concepts and theories explaining social life. Social scientists who hold this view—such as Garfinkel's former advisor, Talcott Parsons—tended to overlook the importance of the 'common-sense rationalities': considerations that people make and reasons they allude to in local or situated contexts in explaining and performing actions. The aim of EM studies is however to understand these 'common-sense rationalities' by making these considerations and practices observable, and as something that can be studied.

'Ethnomethodological studies analyse everyday activities as members' methods for making those same activities visibly-rational-and-reportable-for-all-practical purposes, i.e., '*accountable*,' as organisations of commonplace everyday activities' (Garfinkel, 1984 [1967], p.vii). I shall return to the notion of being 'accountable' as it appears in this quote, which is a central feature of Garfinkel's writings. It is also worth noting the centrality of the term 'member' in the quote to EM. The use of 'member' to refer to what could have been simply referred as people is not insignificant. EM is not interested in individuals, but in the so-called competencies involved in being a member of a collective (ten Have, 2016). To paraphrase Garfinkel, the idea of being a 'member' refers to the capacities that people have as members of society: such as knowing, speaking and acting in ways considered intelligible (i.e. to make sense) in relation to significant others or wider society and situations within the people operate. Being a

member of a wider society means they can communicate that they are taking a sensible action in the interpretation of the people belonging to that society.

It is also useful to say a few things about EM's relationship with conversation analysis (CA). CA is one of the most profound applications of EM practices and principles of social research. The first application of EM principles to CA is credited to Harvey Sacks who was one of the associates of Garfinkel (ten Have, 2016). Sack studied and analysed common statements such as clients arguing that they had "No one to turn to" (Sacks, 1972). Sacks later shifted his research to patterns in conversation in general, such as turn-taking and sequences. Sack's paper on turn-taking would come to become a foundational text in a field known as conversational analysis (Clayman, 2001; Sidnell and Stivers, 2012). Essentially, CA involves examining and making explicit the practical reasoning that people use in making sense of their world in and through talk-in-interactions.

To sum up: EM was developed as a critique of the traditional approach to social inquiries. As an approach to social inquiries, it stresses the ambiguity of language and action. Rather than assuming that we understand what people mean when they *say* or *do* something, EM advocates argue that we have to examine their meanings, and that every situation is characterised by the search for common understandings. The analytical interest is in how actors make sense of the social world in which they inhabit. The social world is therefore built up of arbitrary norms or rules that are made up of members' complex and often contradictory set of tacit understandings about what is going on in their world. A common criticism of EM is around its lack of an epistemological basis and commitment to finding specific normative theories about social life. But EM advocates often respond by arguing that the understandings and judgments they create about social life have a basis in communal life rather than a commitment to a particular epistemological, theoretical foundation given by a group of social scientists academic (Lynch, 2001). This brings me to specific ways insights from EM studies inform the conceptualisation of accountability in this thesis.

2.4.2 Garfinkel on the notion of accountability

The concept of accountability is a key feature of Garfinkel writings and development of ethnomethodological perspective. 'Ethnomethodological studies', In Garfinkel's own words, 'analyse everyday activities as members' methods for making

those same activities visibly-rational-and-reportable-for-all-practical-purposes, i.e. “accountable”, as organizations of commonplace everyday activities.” (Garfinkel, 1967, p. vii). To Garfinkel, being ‘accountable’ is not just a moral term, but a way of describing the ways in which people make their actions or decisions intelligible or sensible in the context in which the actions or decisions take place (ten Have, 2016).

Accountability is considered to be an enduring feature of social life. Garfinkel refers to account-ability as the capacity of social actions, actors and settings to be observed and understood. To be accountable means to be ‘available to members as situated practices of looking-and-telling’ (Garfinkel 1967, p. 1). The practice of accountability. Garfinkel notes, is ‘an endless, on-going, contingent accomplishment’ (Garfinkel, 1967, p.1). As Garfinkel (1967) argues, the practices of creating and managing everyday affairs are indistinguishable from practices for making them *accountable*, i.e., intelligible and sensible. In the course of everyday lives, members engage in practices, perform activities, make decisions, formulate and execute policies, etc., for which they have reasons. These reasons can be articulated and provided if and when necessary. In this sense, accountability has a ‘double edged character’, both as an inherent and taken-for-granted feature of everyday lives and a distinctive feature (Heritage, 1984, p. 182).

The first aspect involves routine intelligibility and observability; to make social actions, actors and settings as intelligible, i.e., to make sense to the actors and others. While reasons for certain actions or decisions can be articulated and provided if and when necessary, it is not often necessary for actors to provide these reasons, especially when their behaviours are judged to be morally or socially competent members of society, and are therefore both warrantable and intelligible. Garfinkel (1967, p. 67) refers to this aspect of accountability as the ‘the uninteresting’ kinds of accounts and accountability. This is the aspect of accountability that is ‘taken-for-granted’ because the giving of accounts is not an activity that is expected for actions are not ‘subjected to valiative inquiry’ (Scott and Lyman, 1968, p. 46). The other aspect of accountability involves the practice and process of giving an account, accounting as a distinct activity. This is mobilised when routine features of social actions or settings are breached and the actors are held explicitly *answerable* for the actions. They are expected to be able to give accounts, (explanations, reasons) for their actions or decisions. As Heritage (1984) notes, Garfinkel’s writings clearly capture both senses of accountability.

One of the key attributes of EM studies is their shared interest in analysing conversations (or talks-in-interaction), especially those taking place in institutional settings (such as court hearings, public hearings) as well as to the informal, everyday conversations that people have with one other, in places that are described by Roberts as ‘the usurveilled “back regions” of organisational life, such as journeys to and from work, lunches and after work drinks, toilets, corridors: ‘locations for sense-making talk’ (Roberts, 1991, p. 362). Such conversations are central to the practice of accountability (Munro and Mouritsen, 1996; Roberts, 1991, 1996). Thus, conversation analysis (CA) is another field of research that is important to this thesis. As a matter of fact, CA itself is a product of EM with specific focus on the study of talk-in-interaction in different institutional and organisational settings (Drew, 1991; Drew and Heritage, 1992; ten Have, 1991). The conceptualisation of organisational accountability in this study is thus primarily grounded in an ethnomethodologically informed approach to social phenomena in and around organisations.

This thesis therefore builds on the common tradition of ethnomethodologists of re-specifying common concepts as practices that constitute them as well as procedures and resources through which people enact or bring the concept to being (Samra-Fredericks, 2015). Accountability in this sense is about rendering intelligible facets of social lives through the making and giving of accounts (Willmott, 1996, p. 23). To illustrate this, I shall review small but growing line of research (aside the conceptual background presented thus far) that has used this lens to examine the notion of accountability. In particular, the work of Neyland and colleagues (e.g. Neyland, 2012; Neyland and Coopmans, 2014; Neyland and Woolgar, 2002; Neyland *et al.*, 2019) have contributed to the understandings of accountability from the EM perspective.

This line of research explored how notions of accountability are enacted, manifested and put to practice in different organisational and societal settings. The notion of accountability has been examined through the ethnomethodological impetus to ‘transform’ everyday concepts ‘into activities that constitute them’ (Samra-Fredericks, 2015, p. 478). In one study from this line of work, Neyland (2012) investigates what generates and sustains the centrality of accountability as an enduring motif of organisations and in contemporary forms of organising. Using a study of malaria interventions, Neyland explores the means argued that one means through which the notion of accountability has endured in the context of malaria interventions is through a

‘heretofore un-discussed parasitism’. It is argued that accountability practice enables management of people, things and relations; helps organise various actions, interactions and interactions and make them work.

In another study, Neyland and Coopmans (2014) examine how visual images embedded in discursive and material practices constitute accountability relations. They show how such images provide a basis for giving accounts and for raising critical questions of accountability and distributions of responsibility. Just as numbers (Munro, 2001), Neyland and Coopmans show how visual images are part of the tools that help establish and organise relationships of accountability and in doing so perform important social actions, such as demanding and prefiguring a certain kind of response and distributing responsibilities. They argue that the use of visual evidence that is embedded in discursive and material practices create or inhibit possibilities for interrogating and questioning organisational practices. Similarly, Neyland (2016) explores how the notion of accountability might make otherwise obscure and inaccessible algorithms available for governance, using empirical material from an ethnographic study of the development of an algorithm-based video surveillance system. The paper illuminates the ways in which an algorithmic system was designed and deployed in making sense of a particular space and how the practice of accountability facilitated the accomplishment of the ethical aims and structures of the project.

Adopting EM perspective compels approaching the concept and practice of accountability not just in terms of allocating responsibilities, administering sanctions, and imputation of blame (Power, 1991) but more importantly, as the practice of rendering intelligible social world through the use of discursive and material practices involved in producing and consuming accounts (Munro and Mouritsen, 1996; Neyland and Coopmans, 2013; Willmott, 1996). In emphasising discursive and material practices of constituting, developing, constructing, establishing or organising relationships of accountability, it is possible to further the understanding how ideas, matters, relationships and systems of accountability are actually manifested, played out in specific settings (Neyland and Coopmans, 2013). It is also possible to understand the ways in which the accountable actors themselves orient to, discharge, and negotiate their accountability obligations and how they construct or contest terms of accountability (Neyland and Woolgar, 2002; Neyland, 2011; Roberts, 1991, 1996; Willmott, 1996). With this mindset, we can then move accountability research beyond

focusing mainly on treating accountability as if it is just a putatively ‘fixed and objective feature of structures or positions’ (Sinclair, 1995, p. 220). Rather, the processes, outcomes and terms of accountability as well the outcomes are approached in this study as matters that are in reality often subject to ‘interpretation and negotiation’ (Willmott, 1996, p. 25). They are rarely ‘finally settled’ (Munro and Mouritsen, 1996, p. xi) but ‘continually being constructed’ (1995, p. 231).

While much of the existing organisational research is premised on a view of accountability in terms of legal prescriptions and sanctions imposed on corporate entities/actors by virtue of their structures or positions within which they operate, this has left a gap in our understanding of accountability. It has largely overlooked the fact that the accountable selves play active role in constituting and shaping the very bases, systems and terms of accountability within they operate or might have to operate. This is the gap this thesis is designed to address by analysing the use of language of in the accounts rendered by corporate actors in respect of their corporate practices. This giving of accounts—the ‘discursive constructions of reality that [...] describe or explain the world and thus make it meaningful’ (Maitlis, 2005, p. 23)—by the accountable selves, I argue, plays a crucial role in constituting the very bases and terms of accountability, for example, who and who should bear what responsibilities and what specific standards or terms should be used in assessing or evaluating the conduct of the organisations.

By informing our understanding of how corporate actors construct, contest and enact the very bases, standards and terms of their accountability, we would be in a better position to develop a more meaningful system of governance. The discourses mobilised by corporate actors in producing and rendering accounts, as this study will show, have important implications for how the focal actions, decisions, events, or states of affairs might be understood and acted upon. EM emphasises the centrality of account and account-giving of accounts in rendering social actions and actors intelligible and governable. It is fundamental to the construction and distribution of responsibility. In particular, the ethnomethodological perspective privileges the study of the naturalistic contexts within which accountability is enacted because focusing on the ways social actions are accounted for in such contexts is useful for mapping and critiquing different the accountable selves’ senses of their relationships with and responsibilities to others (van de Poel and Sand, 2021).

This thesis argues for the pertinence of ethnomethodological conceptualisation of accountability in organising and governing the relationship between organisations developing and deploying digital technologies as their core business. It is however relevant to acknowledge some useful discussions that are already taking place in computer and information systems literature where terms like ‘algorithmic accountability’ (Ananny and Crawford, 2016) or ‘information accountability’ (Weitzner *et al.*, 2008) are being used to emphasise the inherent or built in property of computer and information systems to self-explain themselves such that the processes they undertake and actions they perform are easily understandable to the users. While these are important aspects of accountability in technology settings, the emphasis in this thesis is on a more encompassing notion of corporate accountability, with focus being on the organisations developing and deploying these technologies precisely as their core business, rather than focusing narrowly on the technology and computer systems as autonomous actors.

To sum up: accountability in an ethnomethodological sense is a process of rendering intelligible social world by demanding and giving accounts. Although often overlooked, it is fundamental to organising and sustaining social systems, a means of maintaining social order and the adhesive that binds social systems together. It involves an ongoing demonstration of sensibility to the expectations associated with one’s identity and membership of a community, the production of accounts that render social world intelligible and bridge gaps between actions and expectations. The shared interest in this small but growing line of research is in the social practices, both discursive and material, involved in rendering intelligible facets of social lives in organisational and societal settings. Accountability is understood as an ongoing process of making sense of the world through the production of accounts and the primary analytical foci enjoined by the ethnomethodological perspective are the sensemaking accounts and practices by which means accountability relations and regimes are being constituted, established and maintained. The accounts and practices are consequential for actualising the ideals of accountability. These insights and implications are central to understanding issues of accountability in the context analysed in this study.

The next section provides an overview of the meanings and different forms of accounts and responsibility, as the two main analytical concepts in this study of corporate accountability.

PART II: THE CONCEPTS OF ACCOUNT AND RESPONSIBILITY

It has been noted that the concept of accountability shares close family resemblances with some terms. The approach taken in this thesis to study notions and matters of accountability implicate two of these concepts, namely, account and responsibility. Here, I will pick out two of these terms because they are pertinent to the kind of analysis intended in this thesis. It has been that the associations between accountability, account and responsibility are etymologically rooted and remain central to the constitution and understanding of accountability till date. Given their centrality to establishing and understanding accountability, it is important to provide an overview these two terms, explain how they are commonly used in academic and everyday discourses.

This is the focus in this part of the literature review: to define these terms as the two main analytical concepts in this thesis (alongside the concept of accountability itself). There are three main sections. The first section considers meanings and different forms of accounts that can be mobilised in accountability episodes. The second section considers meanings and different forms of responsibility. The third section reviews recent and relevant organisation studies that explore the relationship between accountability, accounts and responsibilities in respect of issues binding organisations and societies.

2.5 Meanings and forms of account

The etymological root of accountability in the word account has been noted. Research has alluded to how different forms of accounts enter into accountability relations. The notion of account is of special interest to the conceptualisation of accountability and it is central to the development accountability relations. An account is particularly important in an ethnomethodological studies not just because it describes realities, but because it exposes and enables the constitution of realities. The notion of accounts highlights the close affinities between ethnomethodological approach and linguistic turn in organisation studies, given the latter's emphasis on the central importance of discourse (way of talking) in the constitution of social realities.

As Coulon (1995, p. 26) explains:

'If I describe a scene of my daily life ... this description, by accomplishing itself, "makes up" the world or builds it up. Making the world visible is making my action comprehensible in doing it, because I reveal its significance through the exposition of the methods by which I make an account of it.'

For example, Llewellyn (2011) shows how accounts produced in the process of buying and selling of a charitable magazine on the UK High Street accomplish the constitution and organisation of 'Big Issue' charity (i.e. gift-giving). The buyer in this exchange produced three lines of accounts (namely, 'I don't want the magazine', '...it's just that I'm a Catholic', 'I get a lot of Catholic stuff to read'). The first line of account transforms the exchange of money from a 'transaction' to an act of 'giving'. The second line of account transforms the exchange of gift into an act of charity that is motivated religious belief. The third line of account transforms the 'religious motive' into a 'too much to read' motive. Thus, the giving of accounts, with the involvement of non-discursive elements of communication (e.g. gaze, gesture) and use of material artefacts (e.g. purses, wallets, magazines), comprise *the ethno-methods* through which practice of charity is established. Applied to studies of accountability, it is through the ethno-methods (i.e. discourses mobilised in holding organisational actors to account and in accounting for organisational practices) that accountability systems are constituted, established and maintained.

Accountability has been described as the giving and receiving of accounts for actions, decisions or situations in which actors are directly involved or indirectly implicated. An account in this sense is a crucial element in the achievement and maintenance of social order insofar as it serves to verbally bridge the gap between actions and expectations (Scott and Lyman, 1968). It is in and through the process of giving and receiving accounts that the concept of accountability acquires its practical significance (see Munro and Mouritsen, 1996; Neyland, 2012). Accounts have constitutive and performative property insofar as they seek to constitute, contest, interpret, or negotiate realities about the social world and help in capturing the social meanings of actions. Giving an account allows performance of some form of social actions, such as, accepting, avoiding or minimising responsibilities for events, or claiming or resisting certain identities (Goffman, 1969; Scott and Lyman, 1968).

Accounts are central to the understanding of accountability as discursive construction of responsibility and identity (Boland and Schultze, 1996; Day and Klein,

1987). While demands for accountability are commonly expressed as the need for more and stricter controls to be imposed on the accountable entities (Painter-Morland, 2006, 2007; Sinclair, 1996), it is through this giving of accounts that the accountable actors convey their understandings of the controls, demands, requirements and responsibilities imposed on them. It is the giving and receiving of accounts that gives precise form and force to accountability and the possibility of rendering individuals and organisations intelligible and governable. The eliciting, giving and receiving of account is mechanism through which the accountable selves and account holders engage each other, construct, re-construct and negotiate the expectations they both hold around relevant accountability questions like who and what is responsible for what and by which criteria or standards should conduct be assessed.

As Schweiker (1993, p. 233) argues, giving an account is one activity in which we *come to be* as selves and particular kinds of communities through forms of discourse that shape, guide and judge life'. The giving of accounts is central to the way in which social relations are formed and re-formed (Munro and Mouritsen, 1996). Studying the accounts is a means of illuminating the social construction of accountability (Boland and Schultze, 1996; Scott and Lyman, 1968). The giving and receiving of accounts are key to rendering actions and actors intelligible to others as well as in negotiating their demands and expectations. I argue that the accounts rendered by corporate actors are significant for the ways corporate responsibilities for the harms are construed, discharged and enforced.

The study of accounts has its roots in sociology (Scott and Lyman, 1968). Based on an ethnomethodological perspective (Garfinkel, 1967), the unit of analysis is account and the analytical focus is on how the accountable actors render their actions and selves intelligible to significant others in and through talk-in-interaction. This focus on account given by the accountable actors is a key distinctive feature of the ethnomethodological perspective on accountability. If ethnomethodological studies emphasise the way sense is made of the social world actors inhabit (Leiter, 1980), account is the central medium of this sensemaking (Maitlis, 2005).

Before proceeding further to explore the meanings and functions of accounts, it is important to note that accounts can take a wide variety of forms (such as descriptions of issues as of public, national and long-term business interests, or explanations of conduct as unintended, excusable or justifiable). Generally speaking, accounts are one form of

communication between two or more people and convey key features of social actions, actors, relations and settings (Leiter, 1980, p. 162). Accounts help render social actions and actors intelligible and governable (Leiter, 1980, pp. 161–162). Accounts can also be viewed as ‘discursive constructions of reality that [...] describe or explain the world and thus make it meaningful’ (Maitlis, 2005, p. 23). They capture ‘various ways persons present their activities so as to render them sensible, normal, understandable, proper and the like’ (Buttny, 1993, p. 15). According to Scott and Lyman (1968, p. 46), an account is as ‘a linguistic device employed whenever an action is subjected to valutive inquiry...a statement made by a social actor to explain unanticipated or untoward behaviour—whether that behaviour is his own or that of others, and whether the proximate cause for the statement arises from the actor himself or from someone else’.

An account can be demanded and given in a *retrospective* sense (to address events or matters that have already occurred or are still occurring) as well as in *prospective* sense (to address a potentially problematic matters that are yet to occur, such as to explain what is expected). Accounts are not limited to the (re)construction of realities in retrospective sense, i.e., to define the past in the present, but could also prospectively construct or define realities in anticipation of potentially problematic or questionable conduct, events or states of affairs. Just as they can be mobilised retrospectively as a way of excusing and/or justifying norm violations, they can also be mobilised prospectively as a way of defining the conduct, conditions, or objects and terms of accountability in advance. It can also take both *narrative and calculative forms* (Boland and Schultze, 1996).

An account in its narrative mode is a story-based explanation offered for an action, event or state of affairs, while an account in its calculative mode is computation of new balances of actions, events or states of affairs, as in a reckoning of money or other quantifiable objects (Boland and Schultze, 1996, p. 63). None of these forms of accounts, Boland and Schultz argue, is less ‘crucial for understanding the social construction of accountability’ (1996, p. 62). This is consistent with Munro’s (1996, p. 2) arguments that accounts both ‘as stories, explanations and reasons for conduct and ... as coded representations, records, often in the form of numbers’ are important to our understanding of accountability. While I recognise the relevance all the formal and calculative accounts, it is the informal and narrative accounts (both in retrospective and

prospective senses) that this study is primarily concerned with, reflecting the cases and contexts explored.

In particular, this thesis draws on a framework developed by Scott and Lyman (1968) to explain the meanings and functions of account. As ‘statements made to explain untoward behaviour and bridge the gap between actions and expectations’ (Scott and Lyman, 1968, p. 46), accounts in this sense could be offered on a specific occasion during which one is pressured or explicitly required to respond to a specific event or matter of concern. Such responses, as Scott and Lyman (1968) argue, serve to ‘excuse’ and ‘justify’ and not merely to explain. They can either take the form of excuses (accepting that one has committed certain actions for which one is being held to account, but denying full responsibility), or justifications (accepting responsibility for the actions but asserting their positive value and denying any pejorative quality).

Scott and Lyman’s notion of account captures one of the two common senses of account. As Munro (1996, p. 2) suggests, studies of accountability and accounts move ‘between accounts as stories, explanations and reasons for conduct on the one hand and accounts as coded representations, records, often in the form of numbers, on the other hand’. While the first part maps onto the notion of account developed by Scott and Lyman, the second part captures the material artefacts and practices like visual images and photographs that enable and facilitate the production and consumption of accounts (see for example, Neyland and Coopmans, 2013). It is however the first sense of account that is the focus of this thesis.

Accounts in this sense not just explain but to ‘excuse’ and ‘justify’ social actions. Scott and Lyman’s (1968) two categories of accounts (i.e., excuses and justifications) are important they captures the main functions corporate actors can perform with accounts they produce and render when their actions or decisions are subjected to valiative inquiries. Whereas excuses are used by account-givers to admit the morally problematic or questionable nature of the acts or events to but deny or minimise causal link or personal responsibility, justifications involve admitting responsibility but challenging the moral critique associated with the acts or events.

Scott and Lyman (1968) also discuss account avoidance strategies as another way accountability might be handled. The actors may avoid giving accounts, more information or explanations on particular issues or answering certain questions, by

mystification and referral (Scott and Lyman, 1968). Mystification is when actors admit misconduct or below-standard performance, but follow this by pointing out that, although there are reasons for the unexpected conduct, which they cannot tell the inquirer what at this point time (a common way of expressing this is to simply say: 'It's a long story'). Referral is when the actor admits to not meeting the expectations but refers the interrogators to someone or something else for explanations.

Besides Scott and Lyman's (1968) seminal paper, other scholars (e.g., Schonbach, 1980; Semin and Manstead, 1983) have built on and extended the framework they developed. For example, Schonbach (1980) adds two additional categories, namely, concessions (the acknowledgment of own responsibility) and denials (claiming that the act or event in question has not occurred). Concession is parallel to apology, which another way accountability may be handled (Benoit, 2015; Hargie *et al.*, 2010; Koehn, 2013). To apologise is to admit wrongdoing, acknowledge responsibility and express regret (Benoit, 2015; Hargie *et al.*, 2010). Koehn (2013, p. 240) defines corporate apology as a verbal exchange in which an actor speaks in a way that aims at a future reconciliation between the offending party and those whom the apologisee or the apologisee's firm has harmed or offended. According to Koehn (2013), a corporate apology has two forms: a corporate actor may apologise as (1) a person who has personally caused the act in question, or (2) as a representative of a group or an organisation.

Organisational scholars have also sought to contextualised different typologies of accounts especially in the context of unethical practices in and by organisations (e.g., Anand *et al.*, 2004; Ashforth and Anand, 2003). Accordingly, unethical practices committed in or by organisations are rarely seen as something unethical. Instead, corporate actors tend to rationalise, that is, to develop 'self-serving ideologies' to excuse or justify and perhaps even suppress unethical practices (Anand *et al.*, 2004; Ashforth and Anand, 2003). There are four techniques by which the actors might seek to neutralize with a view to protecting the accountable actors and entities from self-blame and the blame of others. One way this is done is to absolve or excuse oneself of unethical practices on the grounds that the acts are not actually illegal, since many of such actions are quite ambiguous in nature, especially when there are few explicit rules proscribing them. Another form of rationalisation is denial. Actors can deny or downplay their personal agency or being responsible ('I/we have no choice due to

circumstances beyond my/our control’, ‘we have good intentions’); deny injury by arguing that no one was harmed or significantly harmed; deny the victim by arguing that those affected were volunteers. Another form of rationalisation is an appeal to higher loyalties or values.

Research has shown that account as linguistic device is typically mobilised to render intelligible the social actions and actors (Willmott, 1996). As Scott and Lyman (1968, p. 59) note, ‘[e]very account is a manifestation of the underlying negotiation of identities’. Accounts serve in negotiating identities of the account givers. Through accounts, social actors can negotiate their identities, responsibilities and resist any threat to their moral standing (Munro, 1996; Whittle and Mueller, 2011). Studies have also shown that accounts can be used to maintain, repair or restore strained relations, lost or about to be lost legitimacy and trust (Koehn, 2013; Koehn and Goranova, 2018; Mueller *et al.*, 2015). Studies have also shown that actors’ credible efforts to give accounts of their potentially wrongful actions is a useful means of mitigating the impacts the external evaluation of such actions can have on the actors’ identities and moral standing of the actors (e.g., Dubnick, 2005).

To sum up this: the notion of account and account-giving is of special interest to the ethnomethodological approach to accountability because it is through this social actions are rendered intelligible to significant others. It is through accounts that social relationships are constituted, negotiated, and reconstituted (Antaki, 1994). For example, as shown in a recent, small but growing, stream of organisation studies presented in Table 2.1, accounts are typically mobilised in accountability settings to accomplish different kinds of social actions. Also, much of the research on sensemaking (e.g., Maitlis and Lawrence, 2003, 2007; Weick, 1993) in respect of organisationally and/or societally significant events (such as crises, disasters, scandals) is devoted to understanding how those involved or implicated in such events *account for* the events in ways that warrant or nullify certain actions or responses (preventive, reform, remediation actions and policies) from the social control agents. Next is the explication of another allied concept that is central to the research question and the analytical focus: notion of responsibility.

2.6 Meanings and forms of responsibility

Responsibility is another term with which accountability is often associated with. Indeed, accountability and responsibility are sometimes used interchangeably: ‘a remainder that one cannot be accountable *to* someone unless one has responsibility *for* doing something’ (Day and Klein, 1987, p. 5). Zypgliopoulos and Fleming (2011, p. 693) also offers one way to explain the relationship between the two concepts, ‘accountability is a practical condition and outcome of responsibility’. The concept of accountability itself is sometimes considered to be a form of responsibility (see Bovens, 1998). Accountability is often formulated as a means of making focal actors aware of their responsibilities to others (Neyland and Coopmans, 2014).

While the two concepts are often used interchangeably in everyday discourse, the term accountability is used in this study in an operationally broader sense than responsibility: as the process through which responsibility (in its various senses) is clarified, challenged, negotiated, decided or determined (Unerman and Bennett, 2004). Accountability is not just about defining and determining the sphere of responsibilities expected of individuals or organisations, but also entails defining the criteria that should be used to evaluate the conduct or discharge such responsibilities (Day and Klein, 1987; Hoskin, 1996). It is therefore logical to explain the different ways in which the term responsibility is commonly used in everyday conversations and research. This would help us to discern different forms, levels and senses of responsibility that can be ascribed to, and expected of, the corporate actors whose organisational practices are under scrutiny.

Before making these clarifications, it is important to note that the term is multi-dimensional. This multidimensionality is well established in the literature. Whittle and Mueller (2015, p. 17), while quoting Wittgenstein (1953), describe the term as having ‘diffuse boundaries’. According to various sociological theories of responsibility, Herbert Hart (1968) was the first to offer a taxonomy of responsibility before more recent taxonomies that are now found in the literature (e.g. Bovens, 1998; van de Poel, 2015, 2018; Vincent, 2011). Clearly, it has different meanings. The term responsibility can be used both in descriptive and normative senses (van de Poel and Sand, 2015). On the one hand, responsibility in its descriptive sense has to do with the sphere of duties, task or realms of authority assigned to individuals to particular roles within organisations or societies. On the other hand, responsibility in its normative sense is

often used in terms of blameworthiness or praiseworthiness, or in terms of an obligation one ought to fulfil (i.e. responsibility as a set of obligations, virtues or character traits).

Hart (1968) discusses four senses of responsibility, namely, as *role*, *cause*, *capacity* and *liability*. First, responsibility as a *role* is used refer to a set of concrete tasks and duties that flow from a given role. Second, responsibility as *cause* (as in the expression ‘responsible for’). It can in number of contexts be replaced by ‘caused’ or ‘to have caused’ or any other expression that indicates causal link. As it will be seen in the analysis and interpretations of accounts, causal responsibility (in part of retrospective responsibility) can be established by actions, decisions, awareness or knowledge (including what the leaders know about or aware of, as well as what they ought to know or be aware of). Also, causal responsibility can also be attributed to things or circumstances. Third, responsibility is also sometimes used in terms of *capacity*. In this sense, responsibility refers to an individual’s or organisation’s capacity to act independently and take decisions without being authorised. To be responsible in the sense, one must be a position to ‘make a difference’. Finally, responsibility as *liability* is about sanctions, both in legal and/or moral sense. This also captures an aspect being held before a forum like public inquiries. For example, asking ‘who is responsible (liable) or should be held responsible (liable) for data breach?’.

In his own contribution, Bovens (1998) while reviewing work of Hart (1968) introduces the fifth way responsibility is also used: responsibility as a *virtue*. Although more incidentally, responsibility as a *virtue*, is commonly used to in relation to an entity, be it an individual, group or organisation to describe the ‘character trait’ of the entity an aspect of it, as in expressions like ‘a responsible leader’, ‘a responsible business’, ‘a responsible decision’ (Bovens, 1998, p. 26). Responsibility in this sense in relation to individual or organisation denotes a certain kind of behaviour. We can praise an individual or organisation as being responsible, that is, to act or behave in a morally and socially acceptable or appropriate manner.

As these five senses of responsibility (Hart’s four plus Bovens’ virtue-responsibility) indicate, responsibilities in a general sense can be claimed or disclaimed irrespective of whether the claimant has directly or personally caused an event or state of affair to happen. Claiming, assuming or taking responsibility does not require that one has actually committed the act for which one claims responsibility. Similarly, one can take on the responsibilities of others or groups or organisations one represents. All

of these are directly applicable to theorising the accountability of business organisations with respect to critical issues confronting them in their relations with societies within which they operate. Thus, as a way to organise our thoughts and insights from the contexts explored in this study, the analysis in this thesis is informed by the framework developed by van de Poel and Sand (2021). It offers a parsimonious conceptual framework to make sense of the accountability and responsibilities of organisations that are primarily involved in the development and deployment of the digital technologies in modern societies.

Based on van Poel and Sand's framework, a main distinction that is particularly useful for theorising accountability of tech giants is between backward-looking (or retrospective) and forward-looking (prospective) responsibility. While responsibility in its retrospective sense is with respect to past actions and usually involves an evaluation of these actions as well as the allocation or attribution of blame (or credit) to the agent, this allocation or attribution rests on the prior understanding and identification of an agent as the 'instigator of an act'. The latter captures responsibility in its the prospective sense. Based on this framework, the study can be thought as examining the thesis that both the ideas of holding and being responsible are crucial for engendering and maintaining responsible organisations, practices, products or services. As van Poel and Sand note, this two-dimensional framework is particularly relevant for making sense of the accountability in socio-technical systems, particularly of various agents involved in the development and deployment of high-impacts innovations and technologies. Therefore, the two dimensions of accountability and responsibility are directly applicable to the context explored in this study.

Van de Poel and Sand (2021) warn that emphasis on retrospective responsibility (in terms of attribution of blame, or allocation of sanctions and liabilities) alone can dissuade the accountable entities from taking responsibility. However, it is important to note that these two dimensions of responsibility and their different forms are not mutually exclusive. They are intrinsically linked and constitute different aspects of making sense of accountability. Thus, accountable entities, be they individuals or organisations, can be evaluated in the present on the basis of their past actions, duties previously articulated and assigned, in relation to present circumstances, as well as on the basis of virtues or a set of attributes demonstrated in past and present circumstances.

Another important point to stress is that this thesis is primarily concerned with the concept of responsibility (just like broader notion of accountability) in its moral sense, rather than in its legal sense. The distinction between moral responsibility and legal responsibility is central to the understanding of corporate accountability. In contrast to legal sense of responsibility which emphasises a highly developed system for institutionalising and enforcing responsibility (including the administration and application of sanctions), moral sense of responsibility is often not institutionalised. Just like accountability has been said to be ‘negotiated’ (Frink and Klimoski, 2004, p. 10) ‘democratically determined’ (Unerman and Bennett, 2004) rather than simply dictated or imposed, the term responsibility as used in this thesis into just about the legally prescribed requirements and standards of conduct. This resonates well with the ethnomethodological approach taken with a focus on the ways corporate executives subjectively construct and negotiate terms of their organisations’ accountability with respect to the social harms associated with their business models/practices. This warrants examining the ways in which they make sense of different aspects of their organisations’ accountability and the different senses of responsibilities (i.e. role, causality, capacity, liability). It also involves scrutinising the ways they negotiate the societal demands and expectations being imposed on the organisations.

The analytical focus also involves understanding whether and how they accept or avoid responsibilities for different actions, decisions and practices of their organisations, including the impacts the actions, decisions and practices might be having on societies or specific segments of societies. This also involves efforts geared towards analysing the kinds of logics, norms, rules or values that they draw upon (as discursive resources) or certain taken-for-granted assumptions they make relevant in their accountings for their organisational practices and confirming the identities of the organisations as a member of a wider moral community. This brings us to the defining who exactly are being held to account for specific organisational actions, decisions, events, omissions, practices, or states of affairs. In the next section, I define who the accountable selves are, and their roles the management and social construction of accountability in the relations between corporations and societies.

PART III: THE ACCOUNTABLE SELVES

The focus in this part of the literature review is to situate the corporate accountability obligations within the leadership responsibility, specifically as part of CEOs' spheres of duties and responsibilities. In this sense, managing the relations between organisations and societies, as well as having to give an account, enact responsibility, demonstrate awareness of responsibilities in relation to the organisational conduct and impacts, are an integral aspect of CEO leadership. The focus here is to establish this connection between corporate accountability and leadership.

2.7 Corporate accountability through the eyes of CEOs

Since the focus in this study is to examine accountability through the eyes of the accountable self, focusing on the ways in which they construct and enact their accountability, it is relevant to define who the accountable self can be as far as the business-society relationship is concerned. Accountability from the perspective of the accountable self, as Boland and Schultze notes, refers to 'the capacity and willingness to give explanations for conduct, stating how one has discharged one's responsibilities' (1996, p. 62). This resonates with Day and Klein's (1987, p. 2) argument that accountability 'is all about the construction of an agreed language or discourse about conduct and performance, and the criteria that should be used in assessing them'.

This study focuses on corporate executives the prime actors to be held accountable for aspects of organisations' interests or practices are being publicly scrutinised for alleged contradiction with or violation of important social values. This informs the approach taken in this thesis: moving from the analysis (at least directly) of the institutional mechanisms for constraining corporate actions to how corporate actors construct, enact or negotiate the very demands and requirements imposed or to be imposed upon the organisations by these mechanisms. Sinclair's (1995) seminal study shows that accountability is central to the ways CEOs structure their responsibilities to the relevant stakeholders.

Indeed, institutional demands for greater accountability are often directed at organisations and their leading actors. The very notion of leading an organisation necessitates account giving, that is, having to explain, justify, demonstrate and take responsibility for the actions, decisions, omissions or states of affairs of the organisation. Confronted with mounting pressure to respond to demands for

accountability from relevant stakeholders (e.g. governments, regulators, civil society organisations, the public), corporate executives, as a matter moral obligation, need to regularly give accounts and demonstrate their sense of responsibility for whatever that is happening within and around their organisations especially when these issues have consequences for wider society. In particular, the role of chief executives in constructing, establishing and negotiating relationships between their organisations and external stakeholders.

To say leaders are being held accountable is to acknowledge that they are under some form of obligations to explain, justify and take responsibility for certain aspects of their organisational activities, states of affairs, or specific events, actions or decisions taken or not taken. Accountability is widely recognised as an integral aspect of leadership (see Wood and Winston, 2005, 2007). It influences the ways in which leaders approach and understand their organisational responsibilities and their own roles (Sinclair, 1995). Responding to societal demands for an account and the giving of the account is part of the managerial task of managing the relationship between the organisations and relevant stakeholders.

It is common to see accountability being invoked in relation to leadership role incumbents in terms of two main albeit related notions, first is being causally responsible for the act and assumption and showing awareness of one's or one's organisation's responsibility for the act (Semin and Manstead, 1983, p. 132). This study is primarily concerned with the latter. To the CEOs whose public discourses are analysed in this study, accountability is about as answering and taking responsibility for organisational conduct, which can be for the leader's own actions—or for the conduct of others. By virtue of their roles, leaders in are not only answerable for their own actions but also for the actions of others, for example, managers are accountable for actions of their subordinates, editors are accountable for what appears in their journals, captains are accountable for what happens in their ships, and so on.

2.7.1 Role of CEOs in managing corporate relations with society

Generally speaking, corporate executives are typically expected to give accounts of their organisational conduct, decisions, events, omissions, or states of affairs, hence, their role as accountable selves in constructing, managing and negotiating their accountability relationships with and responsibilities to key stakeholders. This social,

political and discursive dynamics of accountability have been discussed in the literature, but with limited empirical research (Boland and Schultze, 1996; Roberts, 1996; Sinclair, 1995).

Accountability from the perspective of the accountable actors has been theorised as just having strategic but also moral dimensions (Roberts, 1991), calculative but also narrative components (Boland and Schultze, 1996), formal but also informal bases (Roberts, 1996), and retrospective and prospective orientations (van de Poel and sand, 2021). As a key feature of sustainable social relation (Bovens, 2010; Munro and Mouritsen, 1996; Roberts and Scapens, 1985; Willmott, 1996), accountability requires engaging in direct conversation and dialogue (via talk and/or text) with key stakeholders or their representatives. Further, accountability shapes and is shaped by the socio-political contexts in which it is situated and by the accountable selves (Sinclair, 1995). That is, how the accountable selves construct and enact their accountability or a sense of being accountable has implications for their relationships with the significant ‘others’ and what roles and responsibilities the selves are expected to undertake or perform.

In particular, the role of CEO is pivotal to the management of corporate relations with the outside world (Lafley, 2009). CEOs are accountable not only to the shareholders but also to the general public for their own actions or inactions and for the practices and states of affairs of their organisations. Accountability in this sense is both backward-looking and forward-looking. Fry (1995, 183) specifically argue that the core of executives role and the essence their talk is the act of accounting for organisational acts. They continuously attempt to construe and construct the realities of the organisations in ways that inspire and sustain collaborative effort (Fry, 1995).

CEO as the ‘Accountable One’ is ‘the person who is ultimately accountable for the success or failure of the organisation, whether or not it is his doing ...the servant and where necessary the scapegoat of the company, the focus of blame, the victim of fate’ (Hendry, 2012, p. 12). When organisations are accused of unethical behaviour, CEOs are often called to account for the organisational behaviour. This is important in the wake of crises (Boin *et al.*, 2013). Moreover, prior research suggests that such account-giving becomes particularly important when organisational actions are controversial (e.g., Elsbach, 2000). In the face of demands for accountability, CEOs are often expected to give accounts of such controversial practices, in order to clarify their meanings or workings, or excuse or justify them.

Accountability is part of what the society and a wide range of stakeholders expect from the CEOs. Because CEOs oversee the entire organisation and the kind of authority and power they exercise apply to organisations as a whole, corporate accountability and responsibility is presumably same thing as CEO accountability and responsibility. Research has shown that the onus of accountability for organisational conduct commonly drops on the CEOs (e.g., Ferrell and Ferrell, 2013). In fact, some studies have used CEO dismissal as window to understand corporate accountability (e.g., Chen *et al.*, 2016; Crossland and Chen, 2013). CEOs, therefore, are both professionally and morally accountable for the conduct of their organisation and that of the members over whom they exercise authority and power.

The accountability of CEOs covers their duty to answer and take responsibility for what is happening in and around their organisations as well as the consequences on the society at large. Essentially, CEO accountability involves managing and responding to issues (e.g., blame, criticisms, responsibility) posed by alleged harms, risks or threats the organisational policies, practices and states of affairs pose to societal values and wellbeing such as threats to individual right privacy and democratic processes. By virtue of their role, accountability is part of CEO responsibility because they are intuitively expected to play a central role in managing and responding to critical issues for which the entire organisations are functionally and morally responsible. While quoting Peter Drucker (2005), Lafley (2009, n.p.) describes ‘what only the CEOs do’, accountability for the conduct of entire organisations:

‘The CEO is the link between the Inside that is ‘the organization’ and the Outside of society, economy..., markets, and customers ... The CEO is the only one held accountable for the performance and results of the company—according not just to its own goals but also to the measures and standards of diverse and often competing external stakeholders’

This suggests that at the core of CEO role task is to manage accountability organisational relations between with the society at large. This allows them to create organisations that are not only economically sustainable but able to meet their stakeholders’ demands for ethically appropriate business practices. The fact that many corporate malfeasances are commonly diagnosed in terms of ‘crises’, ‘deficits’, ‘dysfunctions’, ‘failures’ or ‘lapses’ of leadership accountability (see for example, Chen *et al.*, 2016; Crossland and Chen, 2013; Ferrell and Ferrell, 2013; McCall, 2002; Petrick and Quin, 2001).

In the context of corporate deviance—when corporate acts, policies, practices or states of affairs are considered to be deviating, failing, harming or threatening the society at large or segments of the society—corporate executives usually required to give accounts. Such requirements are well documented in many scholarly work and everyday public discussions. In his commentary on the British Petroleum's environmental disaster, the following quote from Kanter (2010, n.p.) is instructive:

'A true leader faces facts, presents a situation fully to all stakeholders, and models accountability. A leader does not attempt to minimize the extent of a problem A true leader sets appropriate expectations and delivers. He or she does not duck responsibility by shifting the bulk of the blame to someone else'

As part of their role-responsibility to manage and oversee the relations between their organisations and society, CEOs are expected to account and take *full* responsibility for the impacts the corporate actions, policies and practices might be having on society. From moral and professional point of view, the accountability of the organisations is the accountability of the CEOs. Phillips (1991) argues that it is fair and logical to hold corporate executives accountable and even responsible for everything the organisation does except for two instances. First, CEOs might be exempted when it cannot be established that they or any organisational member is not privy to the information leading up to an undesirable state of affairs. Second, CEOs may not be fairly accountable and responsible for actions not done on behalf of the organisations. Apart from these two limits, the accountability of an organisation is generally the accountability of the CEOs. This would have been fairly straightforward in case of desirable states of affairs. However, this clarification is critically imperative when the case under consideration is a negative one, or even desirable state of affairs or event that results in a negative outcome.

Finally, Jonas and colleagues (1989) argue that accounting for an organisational act is at the core of the CEO-role. According to Fry (1995, p. 183), accountability is 'the essence of executives' talk, which is their primary act. Leaders continuously attempt to construe the world of the organisations in ways that inspire and sustain collaborative effort'. Fry (1995) argue that such accounts about why, how, and for whom things actually occurred, or are intended to occur, add historical context and educate the expectations of the organisation held by parties both internal and external. The role of CEOs in performing accountability is essentially a discursive leadership practice

because it involves making aspects of one's lives intelligible to others by offering accounts, explanations, and justifications that can command respect. It is about explaining or justifying corporate conduct and managing the expectations of external stakeholders.

To regard CEOs as chief accountable officers of their organisations is to say that they are accountable for actions, decisions, events or particular states of affairs in which they, their organisations and other members of the organisations are directly involved or indirectly implicated (Oshana, 2004) and to 'hold certain expectations about' what they 'should be able and obliged to explain, justify and take responsibility for' (Messner, 2009, p. 918). This implies require them to enact moral agency and responsibility and to assume ownership for particular actions, decisions, omissions or states of affairs for which their organisations and other members of the organisations are directly involved or indirectly implicated (see Shearer, 2002; Willmott, 1996). The exercise of moral agency and assumption of full ownership and responsibility are among the key requirements for performing accountability. Sinclair (1995, p. 233) in her study of public sector executives found that the way in which the executives she interviewed make sense of their accountability, is importantly shaped by the 'language and ideology, values and ethics, emotion and motivation'.

Next is a review of organisation studies on the notions and practices of accountability as enacted in and through corporate discourse.

2.7.2 Previous studies of corporate accounts and accountability

Accountability, the practice of giving and receiving an account, has been shown to be an enduring feature of social relations and is bound up with the social practice of language use (Day and Klein, 1987; Neyland, 2012; Roberts, 1996; Semin and Manstead, 1983). One of the major findings of Sinclair's (1995) seminal paper that I have frequently cited in this thesis is that accountability 'is not independent of the person occupying a position of responsibility, and of the context' (p. 233). Sinclair exhorts scholars not to take for granted the variety of the ways in which the accountable selves construct and enact their accountability to others (see also Newman, 2004). It is argued that the common quest to impose legal-regulatory controls is in many instances less effective than informing our understanding of the ways in which corporate actors make sense of accountability in respect of critical issues binding their organisations with

key stakeholders. In this sense, the social practice of language use by the accountable selves in the course of giving accounts of their (in)actions and in responding to the demands and pressures from key stakeholders is central to the social construction of accountability relations and systems (Whittle *et al.*, 2016). More importantly, examining the constitutive role of discourse used by corporate actors in responding public demands for actions and contributions to addressing grand societal changes (Whittle *et al.*, 2019).

If accountability, as Day and Klein (1987, p. 2) notes, ‘is all about the construction of [...] discourse of conduct and performance, and what should be the criteria for assessing them’, language is central is to this construction. ‘An understanding of accountability needs to begin with a look at the notion of the “account”’ and the central role of language as the ‘currency’ of any account (Everett, 2003, p. 79). It has been acknowledged that talk is the central medium of accountability of conduct and the most appropriate level to analyse it (Giddens, 1984; Scott and Lyman, 1968) because ‘[t]he communicative processes involved in the accountability of conduct consist of interpretations which unfold as part of ongoing negotiations of meanings’ (Semin and Manstead, 1987, p. 17). Managing accountability, Sinclair (1995, p. 233) suggests, ‘requires strategies tied to an understanding of language and ideology’. Language, therefore, is not just a vehicle for transmitting ideas, norms and values in social relations, but also a means by which social relations are constituted, produced, reproduced and transformed. In particular, language used in accounting practices and processes is performative insofar as it serves to negotiate key conditions, standards and terms of accountability (Schweiker, 1993; Shearer, 2002).

Language is a social practice because its meaningful use of language is only linked to human beings. It is also a social practice because for any communicative exchange to be effective language needs to be ‘culturally anchored’ in some way to the context of use. The effective use of language or any linguistic device (e.g. metaphors, stories) necessitates a common understanding of the elements that make up such device. Language constitutes, mediates and reproduces social relations because it is the basis of sensemaking. In the course of doing accountability or talking about one’s accountability, the bases, conditions and terms of social relations can be (re)constructed, decided, contested, or negotiating (Day and Klein, 1987, p. 5; Munro and Mouritsen, 1996). This also often involves configuring and delineating boundaries and standards of accountability (see Karunakaran *et al.*, 2022; Scott and Orlikowski, 2012), defining and

determining responsibilities and administering sanctions for not discharging the expected responsibilities appropriately (Neyland *et al.*, 2019; Unerman and Bennett, 2004; Whittle *et al.*, 2015).

Before I review the small but growing research that has directly focused on, or indirectly alluded to the actual performance and construction accountability in and through social practice of language-use, it is useful to briefly discuss useful naturalistic settings for studying accountability in practice and the significance of settings. One of such settings is public hearings and inquiries. Public hearings are examples of ‘institutionalised mechanism’ (Whittle *et al.*, 2015) of accountability. They are sites in which corporate actors can be called upon to account for organisational practices and states of affairs vis-à-vis their impacts on society. They are a form of situated accountability episodes in which the attributions of responsibilities are managed and negotiated (Gephart, 2007).

Existing literature suggests that corporate actors may draw upon all kinds of socio-cultural principles and values to account for their corporate practices (see Giddens, 1984). Such principles or values are examples what could constitute accounts and the discursive devices employed by the accounts givers to respond to questions, depending on the questions. Whittle and colleagues (2016) in their study of how Big Four accounting and auditing firms are held to account and respond to accountability demands found the use of ideologies of profession (ideals of expertise, independence and objectivity) and of market (ideals of free competition and free choice) as key constituting key discursive devices through they respond to critiques hauled them. Studies have also documented appeals to more generic values, such as claim of serving ‘public-societal interests’ (Whittle *et al.*, 2016) as a discursive resource to manage and negotiate accountability and public demands.

Public hearings provide a naturalistic social site to studying accountability and accountability relations might be (re)constructed and negotiated. In such settings, those who are directly involved or implicated in organisationally and/or societally significant events and states of affairs are typically invited to give testimonies about their actions, omissions, and how they discharge responsibilities expected of them or of those whose interest they are representing. In some cases, knowledgeable members of society like academics or experts could also be invited to provide shed light on the events. These settings are widely recognised as sites of accountability in organisations and in wider

societies because they produce accounts that are consequential for those implicated in organisationally and/or societally significant events or states of affairs (Brown, 2000).

Public hearings perform many important functions in modern society, such as being part of an institutionalised mechanism of establishing accountability and assurance (Brown, 2005; Whittle *et al.*, 2015). For example, they perform the allocation of responsibility in its various senses (causality, culpability, blameworthiness, sanctions), restoration of legitimacy, moral order and authority in the light of events or states of affairs that appear to be deviating from, or have already violated, the general understood standards of conduct in a given society (Boudes and Laroche, 2009; Brown, 2000, 2004, 2005; Topal, 2009). Essentially, they perform the ‘holding to account’ of those directly involved or indirectly implicated in the events and the construction of learning from the events (Gephart, 2007; Dwyer and Hardy, 2016; Whittle *et al.*, 2015) and they have implications for what may or may not happen in future because they form the bases upon which accounts of the focal events will be acted upon (Gephart, 2007).

For the purposes of this study, these types of settings are conceptualised as an example of sites for constructing and reconstructing accountability relations between organisations and society (Tourish and Hargie, 2012; Whittle *et al.*, 2015). They are where the holding-to-account and giving of accounts take place, and where the bases, conditions and terms of accountability relations between organisations and society can be reconstructed, contested, decided, and negotiated. These settings and the activities that take place in them are understood to play a crucial role in corporate, institutional and societal governance through the various functions they perform. Research analysing public hearings has, however, shown that the accounts produced in them can have far-reaching implications for the account givers and the institutions (Whittle *et al.*, 2015).

Whether it is the testimonies of the accountable actors, or the testimonies of other invited to provide expert testimony on the subject, or it is the master narratives (officially authorised accounts) of the committees tasked with the investigation of the events in question, the accounts produced in such settings have implications not only for the organisations under scrutiny but also for the wider society. Within the field of organisation studies, some advances have already been made into the study of public hearings or inquiries. Gephart (2007, p. 132) identifies five streams of research into public inquiries and sensemaking of undesirable events or states of affairs, based on the

distinct theoretical traditions of narrative analysis, rhetorical analysis, ethnomethodology, conversation analysis, and critical theory.

Generally, the analysis of accounts elicited from corporate has a long history in management and organisation literature. More specifically, such accounts (e.g. testimonies produced at public hearings and inquiries), when given by corporate actors in respect of their organisational conduct are important not only because of the power that the account-givers wield in their own organisations, but also more generally because of their cultural, social and political influence (Amernic and Craig, 2000). Accountability (holding-someone-to-account and the giving of an account), particularly from an ethnomethodological perspective, is considered a form of sensemaking exercise (Whittle *et al.*, 2016).

Accounts given by corporate executives, CEOs in particular, merits close attention because it is a vital part of the ‘battery of belief-forming institutions’ (Amernic and Craig, 2000, p. 50). In particular, accounts given at public hearings are a unique genre of discursive device oriented to achieve certain goals and effects in the light of socially and organisationally significant events or issues that can trigger serious changes to organisation-society relations. Accounts elicited and given by leaders about their organisations may reveal something about ethos, character and ideology of organisations (Amernic and Craig, 2000). Studying how these accounts are produced could reveal basic assumptions held by those accountable selves and those holding them accountable. In this thesis, I conceptualise the accounts produced in public hearing settings as capable of rendering questionable organisational practices intelligible, assessable and governable. As a form of discursive resource that is action-oriented, part of the aim is to understand the social actions these accounts perform or are mobilised to accomplish in the context they are produced.

Examples of studies of accounts rendered by corporate executives include Wade *et al.* (1997) who examined how compensation committees account for compensation practices by using different modes of justification depending on the specific characteristics of the organisation. Sillince and Mueller (2007) examine how managerial framing and reframing of accounts of responsibility for developing and implementing strategic initiatives. More specifically, the aftermaths of the global financial crisis of 2007/2008 have produced some particularly relevant studies that examine how banking and auditing executives implicated in the crisis make sense of and account for their roles

in the events leading up to the crisis (e.g. Hargie *et al.*, 2010; Whittle *et al.*, 2016; Whittle and Mueller, 2016). These studies focus specifically on the bankers and auditors managed being held responsible, blame, and threats to their professional credibility and organisational legitimacy. Table 2.4 shows an overview of these studies conducted and how they inform this thesis, given that their focus on accounts (i.e., testimonies) produced at public accountability episodes.

Whittle and Mueller (2012) and Tourish and Hargie (2011) show how competing storylines and metaphors, respectively, were used in inquiries into the 2008 global financial crisis, with implications for how responsibility (in terms of being the cause of the event, being culpable and blameworthy) was framed and whether government intervention and reform in regulation was needed (Mueller *et al.*, 2016; Whittle *et al.*, 2016). Specifically, Hargie and colleagues (2010) explore strategies employed by banking executives to apologise or avoid apologising for their role in the crisis that engulfed their industries. The findings reveal that the leaders tend to avoid offering full apologies in order to avoid responsibility and blame. Instead, they invoke impersonal global events, by articulating connection with those affected by the crisis, by expressing willingness to apologise, by referencing past apologies. Tourish and Hargie (2012) analysed four root metaphors used by four bank top executive. The key metaphors include: the ‘wisdom of the crowd’ metaphor that frame the executives as sharing the same perception of the economy with each other; the ‘victims’ metaphor that frame they too were victims of the crisis; the ‘passive observers,’ metaphor executives as passive observers of the crisis; the ‘pertinent learners’ metaphor in which they describe themselves as willing to learn from the crisis.

In another study, Whittle and Mueller (2011) examine the role of storytelling in the process of accounting for failure in the banking sector. Whittle and Mueller (2011) introduced the concept of ‘discursive devices’ a defined as the linguistic building blocks in the construction of moral stories’ (p. 131). Two competing storylines are identified. The first storyline is labelled “tragedy”, used by the political interrogators to depict “bankers as the villains that brought down the world”. A study by Mueller *et al.* (2015) also analyses the interrogation and testimony of UK managing partners of the four major accounting firms, focusing on how the expert system of audit justifies itself in the light of apparent failure and ensures that, institutionally, audit can still be trusted. In another study, Mueller *et al.* (2016) focuses on issues of accountability and legitimacy

of audit profession and professionals. The authors draw on the sociological concept of 'reality disjuncture', defined as conflicting accounts of events and ways by which competing realities are posed and handled to handle to accountability.

Table 2.1 Relevant studies on corporate accountability, account-giving and the discursive construction of responsibility in public hearings

Studies	Purpose	Context	Key findings
Hargie <i>et al.</i> , 2010	Examine the nature of public apologies the executives offered including perceived failure to apologise for crisis	UK banking executives in the aftermath of the global financial crisis. Public hearing testimonies	Revealed three main features of discourses used by the CEOs in doing apologies: (1) expressing regret, (2) establishing connection with the victims of the crisis (3) dissociation from the events, (4) expressing willingness to apologize and reference to past apologies. These helped them to avoid personal culpability responsibility for the crisis
Tourish and Hargie, 2012	Examine the root metaphors employed as in explaining the banking failures	UK banking executives in the aftermath of the global financial crisis. Public hearing testimonies	Identification of four metaphors in which the leaders attempt to mitigate personal responsibility and blame for the crisis: “the wisdom of the crowd” wherein they depict themselves as being influenced by others’ behaviours; self-depiction as bystanders with little control over events; self-characterisation as victims of the crisis; and metaphor of a repentant learner
Whittle and Mueller, 2011	Examine discursive devices employed in narrating crisis and critical events	UK banking executives in the aftermath of the global financial crisis. Public hearing testimonies	The executives and their questioners construct two competing storylines to narrate the events leading to the financial crisis
Whittle and Mueller, 2016	Examine the use of discourses of agency and structure in accounting for the crisis and in handling issues of accountability	UK banking executives in the aftermath of the global financial crisis. Public hearing testimonies	Revealed two competing interpretative repertoires (agentic and structural) which constitute the basis of attributing what went wrong within the sector
Whittle <i>et al.</i> , 2016	Examine how professions are scrutinised and attempt by professionals to justify their professions and themselves	Big Four accounting/audit firms in the aftermath of the global financial crisis. Public hearing testimonies	Found executives and their questioners engage in a discursive contest resulting in ‘reality disjunctures’, with the former seeking to restore trust in their professions, whereas the latter is seeking to challenge the basis of this trust.

If there is any overarching theme that describes all the studies reviewed above (as shown in Table 2.3), it is the act of giving accounts. They all highlight the centrality of language in understanding the social construction of accountability and associated issues like responsibility and regulation. The studies draw attention to different discursive strategies that could be used by leaders involved in corporate malfeasance, failure or misconduct. They found that the corporate actors employed different discursive devices and tactics to deflect the constructions of the events and attributions of responsibility for the events in order to minimise the implications for them and their organisations, such as resisting the need for state intervention or regulation or reform. At the individual level, the actors are seen to be reformulating and resisting damaging claims or presuppositions contained in the questions posed by those holding them and their organisations to account.

The cases were characterised with little or no ambiguity in the culpability of the executives. These studies were conducted in climates of strong perceptions of wrongdoing, attributions of responsibility (in terms of blame, causality and culpability) directly to the individual executives, and some of the issues could potentially attract legal penalties. I seek to contribute to this growing body of literature exploring the discourses of accountability. While the focus has been on mainly the accounting for ‘what had gone wrong’ in the form of retrospect, this study extends beyond the confines of retrospect to include prospect accounting practice.

To sum up, there are many ways in which organisations being held to account might deal with concerns being expressed by others, failures to meet requirements imposed upon them, or for not effectively discharging responsibilities expected of them. Organisational responses to accountability demands could be both structural and rhetorical (Karunakaran *et al.*, 2022) though it is the latter that is the main concern in this thesis. Structurally, organisations being held to account could adjust their internal policies and practices to address concerns raised by key stakeholders. Rhetorically, for failures to meet certain expectations, organisations and their key actors may blame themselves, place the blame on others, try to manipulate the metrics and associated consequences (Espeland and Sauder, 2016).

As shown in this studies of face-to-face accountability conversations presented in Table 2.1, discursive means represent one broad way organisations generally respond to accountability demands. The premise for this is that organisations are often required to

give accounts of the changes, whether substantive or symbolic, in order to address concerns raised by stakeholders and to make the internal (structural) changes that are being made to the organisational policies or practices assessable to the significant others. Importantly, discursive means also involve making and giving accounts of causes and remediation of states of affairs, explanations and justifications of change initiatives that are already being made within the organisations, including the narratives of the progress made so far. These accounts are used in defending organisational identity and legitimacy (Bundy and Pfarrer 2015, 2021). It is the same discursive lens that underpin the stream of research presented in Table 2.1 which examines how organisations and professionals that were accused of causing the 2007 global financial crisis manage accountability for the events leading up to crisis. It is within this small but growing body of work that this thesis is theoretically and methodologically situated.

However, rather than focusing on specific past events, this thesis is more about accountability for the questionable aspects of the organisations, what can be described as ‘routine nonconformity’, a form of ‘organisational deviance [that] is a routine by-product of characteristics of the system itself...a predictable and recurring product of all social systems’ (Vaughan, 1999, p. 274). It is an enduring issue that is fundamentally shaping the future of accountability relations between organisations and societies at large. The implication is that the notions of accountability that are implicated are much broader, covering different senses of responsibility (such as causality, capacity, culpability, blame, liability). Further, the implications of this such accountability are less of legal than ethical.

In such cases, the demarcation between the individual accountable selves’ conducts and their organisations is too complex and unnecessary in this context that I have decided to ignore this distinction but to logically situate the study at organisational level rather than individual-leader level of analysis. Justifications for this have been previously alluded to. Nevertheless, an important point to note is the nested nature of organisational accountability. However, it has been stressed that irrespective of whether issues under consideration are directly or indirectly caused by corporate executives or their wrong acts, decisions or omissions, they are by virtue of their roles are accountable. That is, corporate executives are bound to answer for the conduct of their organisations and demonstrate responsibility for the impacts this might be having on wider society.

The broad main aim is to examine how CEOs understand different aspects of accountability for some of the social harms associated with their organisations' business practices and services. The focus is on the type of business organisations that deal in 'products, services or concepts that for reasons of delicacy, decency, morality, or even fear elicit reactions of distaste, disgust, offence or outrage when mentioned or when openly presented' ('controversial business').

Chapter summary

This chapter has explored the ways the term accountability and its allied concepts has been conceptualised and problematised in the literature. Part I explicates the ways accountability is commonly defined in the organisational literature specifically in terms of relatively stable mechanisms, structures and systems designed to hold organisations accountable. Accountability in this sense is treated as a fixed and objective feature of structures and positions, as if it is something that is simply imposed on organisations and their key actors. To finalise this part of the review, I introduced the ethnomethodological perspective through which I explain how organisations and their accountability are both quintessentially social facts with no existence independent of their social context and the common ways of speaking about organisational accountability as if it is something 'fixed and objective' or existing independently of the focal corporate entities/actors and context are largely untenable and unhelpful in enhancing its possibilities. Accountability is treated as a socially constructed and contextually specific a phenomenon.

Part II defines the concepts of account and responsibility and their different taxonomies that can be encountered in episodes of accountability. Part III defines the accountable selves, presents the rationales for focusing on the roles of chief executives in managing their organisations' accountability relations with societies and other external stakeholders. Prior research on accountability has approached accountability largely from the perspectives of those holding corporate actors accountable focusing on workings, adequacy and efficacy of various mechanisms, structures and systems for making corporate actors accountable. This is treated accountability as something simply imposed on corporate entities and actors, and as fixed and objective features of structures and positions. However, it is also important—perhaps more fundamental—to inform the ways in corporate actors themselves co-construct, enact, negotiate, and orient

to key terms of accountability especially with respect to critical issues binding their organisations with society.

Despite its centrality in organising social relations, organisational scholarship has scantily examined the questions of organisations' accountability to society from the perspective of corporate actors. This is particularly true in the context of the relationship between the digital technology companies and the state, in which accountability research is at best in its infancy. More specifically, we have limited understanding on the ways in which corporate actors construct, contest, and negotiate systems and standards of accountability in the relationship between their organisations and wider society. The analytical focus is on the ways in which corporate actors negotiate and orient to their accountability vis-à-vis the demands, requirements and responsibilities being imposed on their organisations in relation to the social harms associated with their business interests and practices. The study seeks to understand how corporate actors structure their understandings of their organisations' responsibilities to society and to examine the repertoire of discourses (linguistic devices, styles and tactics that are derived from common-sense ideas, ideals and logics) they draw on. Approaching accountability from this perspective can further our understanding by conceptualising accountability not just as imposed but also as self-construed and understood by the accountable selves.

Lastly, and more generally, it becomes clear from the review that the notions of accountability need to be contextualised and defined in terms of the subtleties of the context in which they are being invoked. It is noted that organisations' accountability to society at its simplest is about giving explanations for their conduct, demonstrating how they are discharging their responsibilities. It implies that there has to be a shared set of expectations and some level of agreement about the normativity of accountability, for example, the reasons why the focal organisations owe explanations to wider society. Both points are relevant to the focus of this thesis—organisational accountability for harms associated with the new technologies in the digital age. In the next chapter, I present the methodological approach for examining the ways in which the leading actors of these organisations interpret and negotiate their organisations' accountability to society while responding to public demands for accounts and request for changes in practices. Also in this Chapter 3, I will briefly introduce the research context with a focus on the two dominant organisations that are at the very heart

developing and deploying the new digital technologies in modern society, which are subsequently elaborated in Chapter 4.

CHAPTER 3: METHODOLOGY

3.1 Introduction

The focus in this chapter is to discuss the methodology employed to analyse how accountability is construed by corporate executives in and through the accounts they give and the discourses they use in constructing the accounts. The chapter is divided into five sections. The first section aims to situate the study within a fitting epistemological and ontological paradigm (i.e., social constructionism). The second section will outline the key methodology (an approach to discourse analysis that is informed by an ethnomethodological thinking) and specific choices made right from when the topic was conceived. The third section will offer a brief introduction to the research context and the justifications for focusing on this context. The fourth section will describe the dataset and its sources. The fifth section will detail the procedures involved in analysing the data. The final and fifth sections will discuss measures taken to ensure theoretical and internal validity in a way that is relevant to the epistemological and ontological commitments and the methodological approach.

3.2 Ontological and epistemological commitments

The focus in this section is to situate the study and the methodological approach to the notion of accountability and how it is constructed within a philosophical paradigm. As Burrell and Morgan (1979, p. 1) posit, ‘all social scientists approach their subject via explicit or implicit assumptions about the nature of the social world and the way in which it may be investigated’. In what follows, I will explain key ontological and epistemological assumptions undergirding this research, as well as analytical and methodological choices in empirically illustrating how the accountable selves construct and enact their sense of being accountable to others.

Research paradigms are generally examined in terms of ontological and epistemological assumptions. While ontology dimension concerns assumptions about the very essence of the phenomena under investigation, epistemological dimension concerns assumptions about what the nature of knowledge that can be obtained about a phenomenon, ways of assessing and communicating the knowledge. Explaining these assumptions would help shed light on rationale behind the methodological approach and

some of the key choices made with respect to the nature of data used and how they are collected and analysed.

In Burrell and Morgan's (1979, p. 1) scheme, this study is situated within the social constructionist (hereafter SC) paradigm. In other words, I subscribe to the belief that if we are able to reflect on our world, we are able to construct and sustain it. The work of Berger and Luckman (1966) '*The Social Construction of Reality*' contributes to the development of this paradigm. The key defining features of SC are derived from a number of social science disciplines, including psychology, sociology, linguistics, anthropology, critical theory, among others (Gergen, 2004). SC describes an orientation or tradition within social sciences which locates the meaning, nature and understanding of reality to social interactions. This is the view that social reality is as construction. Reality is constructed by the way social actors think and talk about it and by the way the actors explain it to others, and by the concepts they use in making sense of it. Social realities are thought to be a product of the way in which they are explained.

SC is concerned with the ways in which realities and knowledge of realities are situated within social and discursive practices. Social constructionists have shared commitments towards understanding social phenomena as constituted and constructed through language and this understanding is mediated contexts (Burr, 2003; Schwandt, 2000). According to Berger and Luckmann (1966), SC rejects the existence of an external objective reality independent of social actors and contexts from which knowledge may be gained. Instead, social world and the knowledge of the world are and are constructed through social and discursive interactions.

There are two key features of SC that are particularly relevant to this study. SC challenges the idea that there is a dominant theory or explanation about the nature of the world. Accordingly, studying a phenomenon needs to be based on the assumptions generated within a given community about the phenomenon, and it is these assumptions that will, in turn, inform key methodological choices and requirements (Gergen and Gergen, 2008). The second feature is a literary-rhetorical critique of realism which points to the limitations of the realists' explanations and descriptions of the world which assumes that the knowledge of the world depends on the world itself (Berger and Luckmann, 1966; Gergen and Gergen, 2008). However, SC instead emphasises the role of language and contexts in constructing what one takes to be the world.

This emphasis placed on language and contexts is central to the SC's accounts of the bases, nature, and knowledge of realities. It privileges the view that meaning is a derivative of language in use in situated contexts of social interactions. According to Gubrium and Holstein (2008, p. 5), research based on SC is typically designed to provide answer to questions of 'what is constructed' and 'how the construction process unfolds'. Discourse analysis is an important theory and methodology within the SC tradition (Berger and Luckmann, 1966). SC has been well established within management and organisation literature and many studies of organisational phenomena have been situated within the SC, for example, leadership and different aspects of leadership (Fairhurst, 2007). Shotter (1993, 148–59), for example, describes leadership as 'authorial work' and leaders as 'practical authors' of organisational realities.

3.3 Methodological approach

The central focus in this thesis is on the ways in which organisations developing and deploying new digital technologies are responding to and negotiating societal demands for accountability for the harms these technologies and the business models they are enabling and facilitating pose to society. To conceptualise organisational accountability, I follow an ethnomethodological notion of accountability as rendering intelligible aspects of organisational practices through language used in constructing and rendering accounts of these organisational practices (Willmott, 1996, p. 23). I address calls for research that examines the role of language in the ways organisations are responding to grand societal challenges linked with organisational practices (for example, see Whittle *et al.*, 2019 in EGOS sub-theme 53).

The methodological focus is on the constitutive and performative aspects of language used in constructing and giving accounts of the harmful societal effects of the new digital technologies while responding to public scrutiny and societal demands. Specifically, I follow 'Ethnomethodologically informed discourse analysis', EDA (Mueller *et al.*, 2013; Whittle *et al.*, 2016). Of particular interest is the relationship between organisations developing and deploying the new technologies and wider society, with analytical focus on how issues of accountability and responsibility are handled in and through language used in constructing and making accounts of the harmful effects of these technologies on society.

The aim is to conduct an EDA of testimonial accounts given by chief executives of two of the companies developing and deploying new digital technologies in the course of their interactions with a cross-section of the US legislators during public hearings organised to interrogate the negative societal effects of these technologies. EDA draws upon ideas and resources from the fields of discursive psychology (e.g. Edwards and Potter, 1992), ethnomethodology (e.g. Lynch and Bogen, 1996), conversation analysis (Sacks, 1972) to examine the ‘discursive devices’ (DDs) (Edwards and Potter, 1992, p. 68; Mueller *et al.*, 2013) employed by the executives in constructing and giving accounts of their organisational practices and the harms these practices pose to user privacy and public safety. EDA allows me to approach the study of social phenomena and realities (e.g. identities, interests, responsibilities) by identifying how they are constructed in and through social practice of language use. This analysis will focus on the ways in which the CEOs construct and negotiate their organisations’ accountability through language use in accounting for the harmful impacts of their technology-powered business models/practices on society.

EDA is well in line with theoretical commitment to social constructionism. This methodological perspective is underpinned by the assumptions that social realities are socially constituted and constructed and language used in this constitution and construction does more than reflecting the realities but shape and reshape them (Berger and Luckman, 1966; Collin, 1997). These assumptions align with critical perspective on accountability which sees accountability as socially constructed, contextually dependent, interactively and linguistically mediated matter, rather than a fixed and objective feature of individual, organisation, structure or system (Day and Klein, 1987; Sinclair, 1995, Willmott, 1996).

EDA is particularly suitable for studying organisational accountability (Hargie *et al.*, 2010; Tourish and Hargie, 2012; Whittle and Mueller, 2016) because it makes it possible to capture social realities as social phenomena that is practically manifested in language actors use in talking about matters of interests, ‘rather than simply something occurring in minds’ (Gephart, 1993, p. 1470) or as behavioural-cognitive phenomena. It is on this basis I argue that by studying the language used in doing and talking about accountability in real accountability episodes like public hearings (in contrast to laboratory experimental settings common in psychology research on accountability), it is possible to describe how corporate actors understand their organisations’

accountability to society. What follows is an overview of the key features, concepts and principles of EDA, focusing first on the discourse analysis, before I explain how the approach to discourse analysis is informed by ethnomethodological literature.

3.3.1 Discourse analysis: An overview

The thesis employs a discursive approach (Alvesson and Kärreman 2000) known as an ethnomethodologically informed discourse analysis (Mueller *et al.*, 2013; Whittle *et al.*, 2016). Generally speaking, discourse analysis enables researchers to explore the construction of meanings in human interactions. It focuses on the interpretive practices and repertoires through which members deal with behaviour. The key feature of discourse analytic approach to organisation studies is that ‘social facts’ (such as behaviours, identities, interests, accountability relations, responsibilities and so on) are viewed as meaningful by virtue of their articulation in discourse (discourse as a way of talking) rather than by virtue of its being meant or motivated. Discourse analysis provides a useful analytical framework to explore how social facts (in this case, organisational accountability and responsibilities) are constructed and enacted and to capture the social dynamics underpinning this construction and enactment.

Understanding discourse as constructive and constitutive of organisational realities (Alvesson and Kärreman 2000; Hardy and Phillips 2004), the discourse analysis enables me to understand how the accountable selves account for (explain, justify, make sensible) their conduct, in doing this, and how they construct their accountability to others. Generally, all discursive approaches take discourse, spoken or written language in use, as a focus of analysis. Discursive approaches all share the premise that ‘discourses’ or ‘ways of talking do not neutrally reflect our world, identities and social relations but, rather, play an active role in creating and changing them’ (Jørgensen and Phillips, 2002, p. 1). In discourse studies, what matters is not whether or not accounts are acceptable or true, but on the ways in which they render intelligible, meaningful or sensible, the resources employed, and specific actions accomplished or sought to be accomplished.

In line with its overarching assumption of discourse as action-oriented, DA is specifically suitable for studying accountability as the practical and situated act of giving accounts as well as key features defining the relations between organisations and society. DA, situated within the social constructionist paradigm described above,

approaches organisation and its activities, functions and phenomena in terms of social practices that are social constructed in and through talk (see Edwards and Potter, 1992; Potter, 2007; Potter and Wetherell, 1987). While there are many ways of approaching and conducting DA, the approach in this thesis enables the exploration of what people are doing or seek to accomplish in and through their language—specifically how language is being used to construct or shape realities or versions of realities (Edwards and Potter, 1992; Potter and Hepburn, 2007). This aligns with the focus of this thesis concerning studying accountability as an act of giving accounts and discursive constructions of responsibility for one's actions, beliefs, conduct, decisions, and performance (Day and Klein, 1987; Sinclair, 1995).

DA, simply a study of language-in-use, a suitable for studying talk and text in relation to their social context. It aims to understand how language is used in situated interactions. DA sees language as functional and goal-directed and designed for the context in which it occurs. It works closely with situated accounts of social phenomena, focusing on their orientations to actions and the devices or resources used in performing these actions. This makes it possible to focus on the contents of the accounts and functions of the language used in constructing them, as well as the discursive devices deployed by the speakers. In particular, the identification and analysis of the ways accountability is constructed by the DA's technique of focusing on what language is being deployed to do in a given situation, action and construction (i.e., that events, versions, etc. are actively constructed by speakers in relation to specific goals), and the centrality of context in making sense and understanding the phenomena under construction. Before expanding on the principles of DA, it is useful to highlight key rationales for adopting it in studying organisational accountability.

DA is generally an approach to qualitative research. Qualitative research is generally suited for questions involving understanding issues of accountability. Several studies have used interviews gain insights into experiences of accountable actors about accountability (e.g., Day and Klein, 1987; Sinclair, 1995), while some have employed DA to analyse letters written by research ethics committees to perform accountability of their decisions and judgements (O'Reilly *et al.*, 2009). DA has also been used to study accounts of global financial crises offers by corporate actors involved in the crises (Whittle and Mueller, 2011, 2015; Whittle *et al.*, 2016; Hargie and Tourish, 2010; Tourish, 2011). These are studied that directly inform my interest in studying

accountability as a practical task performed by corporate executives in real-life accountability episodes. DA is fitting for my purpose in this study for at least three reasons. First, it is particularly suitable for addressing ‘how’ questions. Second, it is also suitable because of my interest in understanding patterns of accounting, constructing responsibility and ways accountable actors contribute to the constitution of the very standards and systems of accountability that would govern their practices. Third, DA is useful for understanding how accountability in terms of duty to give accounts and take responsibility is performed by accountable actors in real-life accountability episodes.

The term ‘discourse’ can be used to refer to a specific piece of talk or text before or after it is analysed, and it can also be used to refer to a general category of phenomena, as in ‘the discourse’ or a particular collection of talks and texts, as in ‘discourse of accountability’ (Phillips and Domenico, 2009, p. 551). DA is the study of ‘discourse and collection of texts and contexts in which they occur’ (Phillips and Domenico, 2009, p. 551). Discourse analysis focuses on the analysis of talk (and text) by focusing on what the speakers *do* with their talk (Potter and Hepburn, 2005). Discourse analysis has been well embraced in social and organisational science as part of linguistic turn (Alvesson and Kärreman, 2000; Berger and Luckmann, 1966; Gergen, 1999; Rorty, 1967).

This linguistic turn perspective on social and organisational realities holds that ‘language does not simply reflect a pre-existing reality, but is the key to understanding how social reality itself is constituted’ (Phillips and Domenico, 2009, p. 549). DA is based on three core principles (Potter and Hepburn 2008, p. 277). First, discourse is both constructed, because it is built on a collection of words as its building blocks, and it is constructive in the sense that a version of the world is built, produced, or reproduced in talk. Talk represents a collection of words strung together to construct a particular version of the world. This collection of words can be any part or figures of speech, such as pronouns, euphemisms, metaphors, hyperboles, commonplace ideas, phrases, or broader interpretative repertoires (Potter and Hepburn, 2005).

The second core principle of DA is that discourse is constructive, i.e., it is action oriented. Peoples’ accounts of the world are seen as constitutive of that world. Talk is seen not as a reflection of some mental state but as constructing a version of events. The focus is on peoples’ own understandings as they are displayed in their talk. Discourse is the primary means through which social actions or functions are accomplished, such as

to justify, blame, legitimise, normalise, and so on. For example, a patient's description of pain may be used to justify a request for medication (action), which may be embedded in a broader diagnostic practice. The third and final core principle of DA concerns the view of discourse as situated in at least sense. First, it is situated in a sequence of talk where the primary environment for an utterance is the immediate previous utterance (for example, what was said immediately before). Second, it is situated institutionally such that institutional settings (such as management meetings, public hearings) may be relevant to (although not determine) what takes place. Third, discourse is situated in its wider rhetorical framework (e.g., how answers respond to questions, how claims counter actual or potential, explicit or implicit others' claims).

Generally, the version of DA conducted in this study rejects the correspondence model of language, which views language as a mere reflection of underlying thoughts, feelings, or attitudes—a 'mirror' on reality (Alvesson and Kärreman 2000; Mueller and Whittle, 2011). DP therefore rejects extreme claims such as the one Fairhurst (1993, p. 333) that 'representations or 'frames' directly impact behaviour'. Additionally, DA as approached in this study rejects the notion that the impact of language-in-used needs to be measured by looking at the effects it had. Rather, it focuses on what the language is used to accomplish regardless of the outcomes. For instance, applause following a speech may be indicative of nothing more than an interactional ritual, and therefore cannot be used to 'measure' the 'impact' of the speech (Heritage and Greatbatch, 1986).

Further, the version of DA pursued in this study is typically to identify 'interpretative repertoires' (Potter and Wetherell, 1987). The term interpretative repertoire is increasingly being replaced with 'discursive devices' (Mueller and Whittle, 2011) for at two reasons, first, because of the tendency of the former to reduce the complexity and variability of language-in-use to a few distinct repertoires (Mueller and Whittle, 2011). Second, the process of assigning fragments of talk and text to these repertoires remains largely imprecise and undefined (Wiggins and Potter, 2008, p. 75). Following a more recent work in DA, this study adopts the new concept of 'discursive devices' (Mueller and Whittle, 2011). Essentially, discursive devices, DDs, refer to the micro-linguistic tools that people use in interaction in order to construct a particular version of selves, others, the world, and the relationships among these. In talk-in-interaction, these tools are often deployed to negotiate, shape and reshape the dynamics and norms of the conversations on a moment-by-moment basis. To consider an example

from Potter and Hepburn (2003), callers to a child protection helpline use language in a particular way to present the situation they are reporting as sufficiently worrying to warrant the call (a version of the world), but not of such severity that they are guilty of neglect by not calling the police (a version of themselves). Other terms commonly used to in place of discursive devices include the concept of ‘interpretative repertoires’, which is now being replaced with DDs, ‘discursive strategies’ (Abell and Stokoe 1999, p. 297), ‘discursive resources’ (Watson 1995, p. 806), ‘linguistic resources’ (Cunliffe 2001, p. 352; Shotter and Cunliffe 2003, p. 22), ‘linguistic devices’ (Watson 1995, p. 812) and ‘rhetorical devices’ (Grant and Hardy, 2004, p. 7).

DA generally draws insights from a variety of related disciplines ranging from discursive psychology (Potter and Wetherell, 1987), rhetoric and sociolinguistics (see Billig, 1987), ethnomethodology and conversation analysis (Mueller *et al.*, 2013). The version of DA conducted in this draws heavily from ethnomethodology and discursive psychology. The ethnomethodological (EM) perspective is particularly fitting for the purpose of this study because of its specific focus on the themes of accountability, specifically, it is defined as the study of the practical methods through which people present their activities and actions for others to understand (Garfinkel, 1967). A unique feature and utility of approaching DA from EM perspective is the level of detail involved which enables the capturing of ‘the moment-by-moment unfolding of relationally responsive events’ (Shotter and Cunliffe, 2003, p. 18).

3.3.1 Ethnomethodological approach to researching social phenomena

The ethnomethodological approach to DA had its root in the work of Garfinkel (1967). A comprehensive review of ethnomethodology (EM) and studies where it has been applied is beyond the scope of this chapter, as there is a huge body of social and organisation studies following this tradition. However, I shall briefly explain what ethnomethodology is, its applications in organisational studies, and how it uniquely informs the version of discourse analysis conducted in this study.

EM sees social facts as practical accomplishment. It states that social facts are not externally and objectively imposed onto individuals from the outside. Rather, they are subjectively constituted in the practical interactions of people. The second principle is indexicality which states that the signification of language can only be perceived in

accounting in the context of its usage. Words are categorised in the specific context of their expression

Part of the review in Chapter 2 shows that accountability in ethnomethodological literature viewed in terms of the situated perceptions and performance of relevant actions that context warrants. The distinct modality of ethnomethodologically informed notions of accountability is that their studies are oriented toward studying moment-to-moment sense-making/giving that render social actions intelligible and allow the analysts to capture the ‘methods’ through which social actions are rendered more or less intelligible. These ‘methods’ represent common-sense knowledge, i.e., ‘what is already known’ to the persons and their interactants through which to interpret or negotiate realities (Leiter, 1980; Rawls, 2008).

Ethnomethodology, as the term seems to suggest, is not itself a specific research ‘method’ or ‘methodology’ like interviews or questionnaire, nor is it a ‘theory’ per se (Neyland and Whittle, 2018). Rather, it is a novel way of doing social research. It is a way of understanding how sense is made or given, and focuses on how commonly shared ideas, logics, beliefs, norms, values or social rules are drawn upon to explain social actions (i.e. ‘methods’) as well as the situated actions being accomplished or performed through these methods. The focus of EM is not to ‘apply’ these norms, rules, or values, but to discover or recover them from a site that we do not control, and understand how they are put to work. In EM, meanings of language used to explain the actions are context-dependent.

The term ethnomethodology when broken down into its component parts. ‘Ethno’ refers to a social or cultural group, however large or small. This could be a team, an organisation, an industry, an institution, or an entire society. ‘Method’ refers to the procedure, practice or resource that members of that group use to go about their social life, or explain and justify part their life when the need arises. Finally ‘ology’ means ‘the study of’. Considered together, ethnomethodology is the study of the methods through which people organise their actions, including ways they account for the actions (Neyland and Whittle, 2018). Applied to this study, ethnomethodological perspective is to focus on the analysing the ways through which CEOs account for actions undertaken by or in their actions, and how they orient to and construct issues of accountability regarding the consequences of their organisations. EM is typically oriented towards understanding resources people draw on to explain or make their actions or other parts

of lives intelligible, justifiable, and sensible to others, or ‘rationally accountable’ (to use the words of Garfinkel, 1967).

In EM, context is approached as something people themselves orient to and make relevant; as endogenous rather than exogenous features of talk-in-interaction or account. Both accounts and contexts reflect something about each other; they are mutually constitutive and elaborative (Heritage, 1987; Leiter, 1980). The implication of this is that context is not a set of factors or features that lie outside the talk or account being analysed. Rather, context itself is an integral part of account-giving and it is being invoked and made relevant in the course of the conversation. The way this applies to the analysis in this thesis is to pay attention to the ways the CEOs in their accounts invoke and make relevant key features of the context in which actions and/or accounting for the action occur. These could include specific characteristics of the organisations, shared systems of beliefs, norms and values of the society in which the organisations are situated. In the next section, I focus on how ethnomethodology informs the version of discourse analysis conducted in this study.

3.3.2 Ethnomethodologically informed discourse analysis

Having introduced the two main components of this method, I now turn to explain how the elements from these two concepts are blended together under the rubric of *ethnomethodologically informed discourse analysis*, EDA (Mueller *et al.*, 2013; Whittle and Mueller, 2011, 2016; Whittle *et al.*, 2015). Mueller, Whittle and colleagues (Mueller *et al.*, 2013; Whittle *et al.*, 2016) have recently contributed to the development of this methodological approach in organisational studies. It generally described as involving ‘commitment to studying naturally occurring data [and] it enables the examination of accounts constructed *in situ*’ (Whittle and Mueller, 2016, p. 24). It allows close-reading analysis of accounts produced in conversations by focusing on how accounts and the discursive devices used in constructing them are used ‘to perform social actions within a specific social situation’ (Mueller *et al.*, 2013, p. 22).

EDA has been applied in many organisation studies focusing on various topics, such as strategy-as-practice (Samra-Fredericks, 2005), legitimation (Brown, 2005), sensemaking (Mueller *et al.*, 2013) and accountability (Whittle *et al.*, 2016), EDA sits within a micro-level discursive paradigm (for other categories, see Alvesson and Kärreman, 2000; Phillips and Oswick, 2012). It is a ‘more micro’ tradition of discourse

analysis, with emphasis on ‘how members [in this case corporate executives and those hold them to account] work up versions of reality’ (Mueller *et al.*, 2013, p. 1172). As Alvesson and Kärreman (2011) argue, a key merit of such a micro-discourse analysis is that it allows a ‘close-range’ focus on phenomenon in its ‘local and situational context’. As previously mentioned, talk and context are recursively related in doing EDA.

The EDA requires a particular type of data and approach to data analysis. First, concerning the nature of the data required and its source. EDA scholars are generally committed to studying talk-in-interaction and this requires naturally occurring data because it makes it possible to examine social and organisational phenomena and realities *in situ*. That is, social and organisational phenomena realities as constructed, constituted, or enacted by social and organisational actors. In this study, studying naturally occurring accounts in the context in which they are produced makes it possible to examine how accountability is enacted and constructed by the leaders of organisations whose activities and practices are subjected to valuative inquiries in face-to-face conversations with societal representatives interrogating the organisational practices and holding the leaders to account for these practices. Importantly, the naturally occurring accounts of are fitting for the study’s purpose because they not only reflect but also shape the way in which organisational practices are understood, interrogated, accounted for (explained, justified or excused), as well as the ways they might be subsequently understood and acted upon (Whittle and Mueller, 2011).

Second, the EDA approach brings with it certain commitments, particularly those that align with the social constructionist ontology and epistemology. Follow other scholars (Edwards and Potter, 1992), talk is viewed as a medium of social action, rather than a reflection of inner psycho-cognitive entities, such as feelings, memories or emotions. Hence, it is not the job of analysts to try to ascertain or legislate on the ‘truth’ or ‘correctness’ of accounts rendered by those being held accountable or those holding them accountable. As Gabriel (2000, p. 4) put it, ‘[i]f people believe a story [or account], if the story grips them, whether events actually happened or not is irrelevant’. Rather, the EDA’s analytical focus is on the ‘range of styles, linguistic resources and rhetorical devices’ (Edwards and Potter, 1992, p. 28) used in constructing accounts of, and accounting for, used a ‘gripping’ or convincing account. And for the purpose of this study, this range of styles, linguistic resources, interactional moves and rhetorical devices are referred to as ‘discursive devices’, DDs, following Whittle, Mueller and co-

authors (e.g., Whittle and Mueller, 2011; 2016; Mueller *et al.*, 2012; 2015). For these scholars, these devices are not fixed or ‘stable cognitive entities’. That is, people could think and act in ways inconsistent with or departing from the particular accounts they render, have rendered, or will render in another encounter. This aligns with the principle outlined by Edwards and Potter (1992, p. 28) that ‘versions [of accounts, narratives, stories] are likely to show variability according to the different interactional contexts they are constructed to serve’.

As its most preferred data, EDA typically privileges naturally occurring talk-in-interaction in the form of recorded scene of talk showing audio and visual properties, or their transcripts. The aim is to subject the data to detailed analysis, videos are often watched times (through pause, play, rewind, fast-forward buttons), or in case of transcripts, they are often read to several times, backward and forward. The notion of accountability is originally at the heart of EM (Garfinkel, 1967; Samra-Fredricks, 2010). The analytical resources supplied by this methodology have been used to examine accounts of social activities or conducts in their every and institutional contexts, such as therapy sessions, doctor-patients sessions, courtrooms, and public hearings. The latter is the focus in this study with a view to exploring interactions between tech CEOs and US legislators in order to develop an understanding of how issues, relations and standards of accountability are enacted and constructed. The value of EDA lies in the serious attention accounts (language used) and contexts simultaneously. As Silverman (1997, p. 182) notes, central to this is the way through people transform features of the context into descriptions of phenomena of interest.

The idea in doing EDA is to treat the phenomenon of interest as practical tasks that are being accomplished in the context of social interactions being analysed rather than something taking place in psyche or mind of the speakers. Here, the exchange of accounts between corporate actors and political actors during public hearings on critical issue of mutual interest (here companies’ data practices and user right to privacy). The focus is specially to understand the ways CEOs, in the course of interacting with the political actors, orient to issues of accountability regarding the conduct of the organisations. Rather than just treating organisational accountability and pertinent issues of responsibility as fixed features of identities, structures, positions and roles, EDA enables us to treat them plausibly negotiable and open to interpretation. Hence, the

focus on the ways this interpretation and negotiation take place and what forms of resources or devices are employed in this process.

With this, EDA mitigates common critique of discourse analysis regarding the tendency of analysts to impose their own terms and concerns by encouraging focus on capturing ‘what is in there’ (Schegloff, 1997). Discourse is approached not as a neutral means for describing the world but as a resource for participants to accomplish certain functions during talk-in- interaction (for example, denying allegations, deflecting blame, negotiating responsibility, managing stake (Antaki, 1994; Edwards and Potter, 1992; Potter *et al.*, 1993). These are all pervasive issues that are typically attended to in accountability interactions (Potter, 1996).

A body of literature that informs the approach take to analyse the data is a stream of research analysing testimonial accounts produced at institutional setting—such as public hearings, inquiries or tribunals—organised to address a pressing issue raised by a societally significant event or a state of affair and to answer questions like what happened or is happening, what went wrong or is going wrong, and who (or what) need to be held responsible for the event or states of affairs (e.g. Brown and Jones, 2000; Brown *et al.*, 2015; Brown, 2004, 2005; Gephart, 1993). In these situations, it is assumed that it is the account-holders (such as those specially authorised or institutionally commissioned to conduct the hearings or inquiries that exercise the power and authority to decide and present their official version of events (based on detailed accounts given by various witnesses) and allocate responsibilities and administer or recommend sanctions as appropriate.

In this study, however, I align with Kreiner’s (1996, p. 85) suggestion that ‘accountability is not a unilateral exercise of power and authority, but rather a mutual, dynamic relationship, fuelled by actors’ attempts to realign the various interests and redefine their bill of options’. As a result the analytical focus is primarily on the ways in which respond to the corporate actors to the questions seeking accounts or explanations for the manners in which they are discharging their responsibilities and the calls for greater accountability, demands for changes in practices and pressure on the corporate actors and their organisations to take a more active and adequate approach to their responsibilities to the public.

The shared interest among discourse analysts is to approach discourse as action oriented. That is, they emphasise the possibility of discourse (whether in talk or in text) to accomplish social actions such as negotiating scope and terms of one's responsibility in interactional settings. The settings can have multiple dimensions (spatial, temporal, political, social, cultural) and these influence the forms of accounts sought from and given by the accountable selves. In this study, the accounts are expected to be coloured by details of the macro institutional context (based on the political systems, ideologies, socio-cultural values), the particularities of the organisations themselves and/or the industry to which they belong, as well as the historical and present conditions surrounding the discursive interactions (the composition of the Congress Committees, and the interests of the over-hearing audiences given the mediated nature of the hearings, that is, the fact that they are publicly televised).

After all, the emphasis, as is the practice in discourse analysis, is not the facticity or falsity of the accounts given by the corporate actors. Instead, the focus is on what the accounts and the language in use actually do or are mobilised to do, for example, to shape the public realities, to influence the beliefs, actions or decisions of the committees and of the over-hearing audiences such as the regulators. As Potter (1996) notes, the emphasis of the analysis is on the social actions that are performed or sought to be performed by the accounts and the language in use—in short, their performativity. The analysis, therefore, proceeds by paying attention to how various facts or realities (events, issues, interests, responsibilities) are constructed, framed or negotiated in the accounts given.

Furthermore, attention will also be paid on the discursive devices or interpretative repertoires (such as common-sense ideas, ideals or logics) that are being drawn upon by the corporate actors in explaining the critical issues in which their organisations are involved or implicated (Potter and Hepburn, 2005; Whittle and Mueller, 2011; Whittle *et al.*, 2014). The analysis started with a close examination of the CEOs' testimonies in response to questions critiquing or seeking for clarifications of their organisations' business models/practices and associated responsibilities. The selection of the focal organisations, issues, the public hearings and the account extracts analysed in detail is strictly purposive in nature. Sampling here, like other discourse studies is typically a small and manageable number of organisations, issues, events and settings, and there is no assumption about representativeness (Coyle, 1995; Potter and Wetherell, 1995). This

is because the unit of analysis is key features of discourse (pattern of talking, in this case pattern of constructing accounts and responsibilities), not the necessarily the participants (Tourish and Stapleton, 2011; Whittle *et al.*, 2015).

To sum up: the key features of EDA can be summarised follows: the use of naturalistic data; emphasis on the participants' own actions and orientations as the sources of meanings, and assumption that researchers do not possess superior knowledge a priori; specific focus on what can be observed; discursive practices through which social norms and values are put into use such that the meanings associated with them and functions they perform are based on the context of usage. EDA has been used to examine how key fact of organisational phenomena (like identity, legitimacy, power, responsibility) are constructed, contested, enacted, mobilised, or negotiated within talk-in-interaction, as opposed to the conventional way of taking them as theorised in the literature. Therefore, the analysis is typically approached than with little or no expectation regarding the how they should manifest, but mainly the analysis mainly focuses on how they are construed, constructed and understood by the corporate actors. This approach makes it possible to examine the ways in which the accountable actors self-construe, construct and negotiate their accountability in and through social practice of language use in the accounts they render.

Next is a brief introduction of the context selected to empirically address the research question and objectives.

3.4 Research context: A brief introduction

This section introduces the research context and the rationale for selecting the context (note: detailed contextual backgrounds are provided in Chapter 4). In line with the theoretical approach, the study seeks to understand how the accountable selves construct and enact their sense of being accountable to others. Specifically, the study is focused on understanding how corporate executives frame, interpret and negotiate conditions and terms of accountability relations between their organisations and wider society. The focus is on critical issues binding the big tech companies with the general public, specifically issues surrounding the operations of Facebook and Google in the American society.

For a number of reasons, the context of big tech organisations offers a challenging arena in which to develop new approaches to understanding corporate accountability.

The first reason is because these organisations operate at the interface of public and private sectors, as a form of, though disguisedly, hybrid organisations. Further, the boundaries between the big tech organisations and many organisations (e.g. the mainstream electronic and print media companies) that are already, clearly within fully established industry are blurred. The second reason why there is a need to reconsider and respecify the ideas and practices of accountability is because of the relative nascency, and the novelty of these organisations and the novelty of their core business models. that are developing and deploying the new and emerging technologies. Their means and modes of operation still remain largely unintelligible to the governing and regulatory bodies.

The selection of Facebook and Google as the two focal organisations was based on their centrality to the development of the ‘surveillance capitalism’, business models as powered the new digital technologies like algorithms, digital platforms and big data that are being developed and deployed to facilitate and render the internet-based services like social networking services and search engines (Zuboff, 2015, 2019). Another reason for focusing on these two companies is the similarity of their shared business model and of social harms caused or exacerbated by these business models. They both face similar accountability demands and comparable level of public scrutiny.

The selection of the organisations is not based on the patterns of how they are responding, internalising, interpreting and negotiating these demands (this is the focus of analysis). However, it is important to note that the focus here is not on all sorts of demands and issues confronting the organisations. Instead, I focus on issues of privacy, safety and bias. These are particularly important matters of accountability associated with the business models of the organisations being powered by technologies. The aim is to analyse the testimonies (i.e., accounts given at public hearings) given by CEOs of Facebook and Google during their interactions with the US legislators while their business models and practices are being interrogated for some of the harms they pose to the American society.

The literature on the big technology companies makes it clear that issues of accountability to society are particularly critical and salient matters of concern (Flyverbom *et al.*, 2019; Gillespie, 2010). The internet has brought huge and growing opportunities, connecting the world, and impacting our lives as never before. The digital space—an environment composed of digital services facilitated by the internet—plays

an ever-increasing role in all aspects of lives as individuals, organisations and society at large. However, organisations developing, managing and providing these services have been found wanting on recurring basis because of multitude of critical issues associated with the practices of these organisations. These, among others, include misuse of personal data, abuse and socially threatening contents, anti-competitive practices by these very few, powerful organisations that are shaping the digital world. Their activities make a compelling case for accountability studies.

The focus is specifically on Facebook and Google, whose business activities and practices are currently being subjected to public scrutiny and their CEOs are increasingly called to account for the activities of their organisations and their own leadership. The two organisations make for a compelling case study through which to understand to study the discursive construction of accountability—the ways in which the key features, ideas and issues of accountability in accountability literature are implicated in the relationships of these organisations with society. These companies are among the so-called tech giants: a group of Silicon Valley tech companies engaging in businesses related to the ownership and management of digital platforms. The digital technology sector is a relatively young industry which came into prominence from the early to mid- 1990s.

The industry's key players are known for their huge power, unprecedented growth due to innovation, addicted consumers, and addictive products and services that users can hardly do without (Galloway, 2017; Zuboff, 2019). Their activities and services pervade every aspect our lives. Everyday life routines and wellbeing are increasingly dependent on the services offered by the firms making up this industry. Like the traditional media and publishing companies before them, these companies are increasingly facing questions regarding their accountability and responsibility to their users, the general public and society at large (Gillespie, 2010, p. 348). In this study, their core business practices, concerning manners in which they collect, process, use, store, transfer, protect data (i.e., data practices) and manage and moderate potentially threatening contents on their platforms/sites. These are the focal objects of accountability (i.e., matters for which the organisations and their leaders are accountable) in this thesis, they are not the only topics discussed at the two public hearings whose transcripts were analysed.

Facebook and Google are the iconic image of companies currently under public scrutiny and pressures to be accountable for their business practices and impacts on the general public. They have been exposed to accountability demands and pressures for their morally questionable practices and impacts on the public. Their business model and practices are centred on the collection, processing and use of data as raw materials for their advertising services to corporate and political organisations. This is the model of ‘data capitalism’ that uniquely characterises these companies (West, 2019; Zuboff, 2019). Given the controversial nature of their business practices, power, and social impacts, Facebook, Google and companies like them have been under increasing public scrutiny and pressures to be accountable. Yet what is neglected in this literature is not the usual desperate call for regulatory controls—that are increasingly required to make these companies answerable and responsible for their impacts, but rather what the orientations and predispositions of the key actors of these organisations who are in position of responsibility are.

Understanding the way these actors account for the underlying real or perceived clash between their organisational activities and public interests is fundamental to enhancing or improving accountability. This is the central focus of this study: understanding how CEOs of organisations facing accountability pressures account for and orient to key features and issues of accountability regarding the tensions between the organisational activities and public interests. By exploring the accounts (explanations, excuses justifications) these CEOs offer in respect of their organisations’ social impacts, we are better positioned to identify and discuss key barriers to a meaningful accountability system and how these can be addressed.

The activities of these two organisations continue to trigger several critical events and issues which draw critical attention to the problems and practices of accountability. The most recent of such events is the Facebook Cambridge Analytica scandal, which was the main factor that trigger the two public hearings that produced the corpus of accounts analysed in this thesis. There were three public inquiries where the CEOs of Facebook and Google were invited to appear before the US Congress and give accounts on increasingly controversial issues regarding their organisations’ handling of data and contents on their platforms/sites.

The public scrutiny or questioning of the business models and practices of these organisations with respect to the aforementioned matters of public concerns provide the

empirical context for studying how features and issues of accountability are handled and discursively represented by the corporate executives. Hence, the decision to analyse the accounts given by the CEOs of the two organisations during two distinct but related public hearings which I believe would allow a detailed discourse analysis of the ways two CEOs account for and orient to key features and issues of accountability in the course of their interaction with the committees that organise the two hearings. The transcripts of these testimonies provided by the CEOs constitute the main data for this study. I now turn to much fuller descriptions of the data and how they are collected and analysed.

3.5 Datasets: Testimonies given at public hearings

As previously highlighted, ethnomethodological studies require particular type of data and commit researchers towards generating and analysing the data in certain ways (see Whittle and Mueller, 2015, Mueller *et al.*, 2012). Following the lead of Whittle, and colleagues, this entails collecting naturally occurring accounts. The giving of this kind of accounts occurs in diverse places: during meetings behind closed doors, annual general meetings or public hearings, or public conversations through the media, in management. The latter is the focus in this study, specifically transcripts of public hearings organised by the US Congress where the CEOs of the two organisations gave testimonies in respect of the conduct of their organisations. Public inquiry testimonies have been considered naturally occurring accounts (Silverman, 2014; Whittle *et al.*, 2016).

The use of testimonial accounts produced at public hearings and inquiries as data in organisation studies has been well established through a series of studies on organisational identity, legitimacy, sensemaking and accountability (e.g. Brown, 2004, 2005; Gephart, 1991, 1993, 2007; Suddaby, 2006). As Brown (2005, p. 95) notes, such accounts act as ‘locales for the conduct of primary research’. Such accounts are not just useful for understanding different kinds of organisational phenomena, but they also provide rich resources for addressing gaps in our understanding of some phenomena that staged data collection procedures (like interviews) may be inappropriate, difficult or unrealistic. The only caveat is that one must be cautious in over-generalising from such accounts given the limited cases for which they are given (Brown 2004).

The testimonies given at public hearings constitute a distinctive mode of accounts and the way they are rendered represents an act of accountability. Testimonies are particularly suitable for this study as they are considered ‘naturally occurring data’ (Silverman 2014) in that they are not staged for purposes of any study, albeit ‘staged’ in the sense of the setting in which they are being produced a ritualised public setting (Whittle *et al.*, 2016). Naturally occurring talk is particularly suitable for the type of discourse analysis undertaken in this study, because such talk potentially enables the study of accounts as produced in real-life accountability episodes. The significance of accounts produced in this kind of setting is that they generally inform institutional policies that might affect the future of the corporate entities whose executives are being held to accounts.

Data obtained from such public settings is in contrast to data obtained through interviews or questionnaires where the ‘facts’ being assembled are primarily consequential for a particular study and for the purpose of a particular researcher’s own agenda (Silverman, 2014). I acknowledge the possibility of CEOs having to undergo preparation for their appearance at the hearings, which undoubtedly involved media training and PR advice, and perhaps strategies for dealing with questions (Whittle *et al.*, 2016). An analysis of testimonies accounts produced in respect of organisations that are being subject to public scrutiny offers an opportunity to investigate the social rules, norms, principles and values, as well as situational requirements that corporate executives draw on and mobilise to manage their organisational accountability relationships with and responsibilities in society.

Public hearings represent an important discursive site in which accountability for important issues connecting different components of society takes and the accounts testimonies produced (Gephart, 2007). They tend to feature a considerable amount of interesting and relevant information that lends itself to discourse analysis. Appearing in such sites represent a fundamental aspect of leadership and provides access to examine how leaders make sense of their organisational accountability. Thus, it is reasonable to expect such data enable the analysis of discursive construction of organisational accountability.

Typically, public hearings are not organised for the purpose of any study, and the testimonies are not given with any particular study in mind. Accounts produced in such settings typically inform vital institutional policies and actions (e.g., regulatory reform) which are organisationally and societally significant in relations to the issue under

consideration, as in issues around the privacy of digital platform users (see Mueller *et al.*, 2016; Silverman, 2014). This is in contrast to data originally obtained from purposefully organised interviews or through questionnaire administration. In this latter category, the accounts being assembled are primarily consequential for the agenda of researchers (Silverman, 2014). Of course, it is expected that the CEOs were most likely to have engaged in some form of media training and advice-seeking from public relations firms. Perhaps, they might have even pre-empted what would be their strategies for handling questions on specific issues for which they are held accountable. Nevertheless, this is less relevant for the purpose the leaders are most likely to perform this socially and strategic important act of accountability as authentic and real as possible (Whittle *et al.*, 2016).

The data used in this study are taken from two different but related hearings, both held against the backdrop of events, and they had identical agenda and topics: issues of data-privacy practices and socially threatening contents. The two hearings provide dataset that this thesis use to illustrate the ways features and issues of accountability are handled, and the key discursive devices drawn upon by the CEOs to perform accountability-related acts. The two hearings were the first of such public accounting that involved the CEOs of the big tech companies, in which they were held to account for the real or perceived clash between their companies' practices and matters of public concern. Both CEOs appeared at different times but on the same subject. Both hearings were broadcast live and freely accessible after hearings. The Committee were yet to publish their final report.

The two hearings produced datasets that are sufficient and rich enough to explore issues of accountability and the discursive patterns of accounting. Both the video and the transcript for Facebook Mark Zuckerberg testimony was publicly available, whereas only the video of Google Sundar Pinchai's testimony was available (transcript was sourced by reaching out to the US National Security). These two hearings were selected because I had a strong conviction that, having watched most parts of it during live broadcast, that they would be suitable for exploring issues of accountability. It is important to note that other hearings have been conducted after these two, with focus on other questionable aspects of the organisational practices such as anti-competitive behaviour.

The first dataset (Case I for Facebook CEO testimony) was the transcript of the Senate hearing titled ‘Facebook, Social Media Privacy, and the Use and Abuse of Data’, which was held on 10 April 2018. The hearing was organised by the Senate Joint Committee on the Judiciary and Commerce, Science and Transportation. The hearing lasted for over five hours, with 169-page transcript, including 7 pages of the Facebook CEO Mark Zuckerberg’s opening statement separately made available. The issues considered, as the Chairman, Mr. Chuck Grassley highlighted in his opening remark, ‘range from data privacy and security to consumer protection and the Federal Trade Commission enforcement’.

The second dataset (Case II for Google CEO testimony) was the transcript of the House Committee on the Judiciary titled ‘Transparency and Accountability: Examining Google and its Data Collection, Use and Filtering Practices’, which took place on 11 December 2018. The hearing lasted for over 3 and a half hours. As it can be seen, both inquiries conducted to investigate the companies’ data privacy and platform security. In both cases, the entire sessions were broadcast live, and the complete footages are publicly available. Table 3.1 provides the details of the dataset and where they are accessed.

While the Senate Joint Committees comprised of 44 members, the House committee comprised of 30 members. Therefore, the entire conversations took place across 44 and 30 different episodes respectively (equivalent to the number of inquirers in each case) in which different issues around data-privacy practices and related issues are explicitly or implicitly discussed, and the analysis that follows is based on a theoretically informed selection of all the episodes in which these issues are interrogated. Each episode is marked by each Chairman’s introduction of the member of the committee who is next to ask the CEOs questions. Each committee member had five minutes to interrogate the CEOs.

The question–response–assessment sequence that characterises the interactions followed the patterns of committee members raising critical issues as part of their questioning turn to which the CEOs responded in their answering turns. This was in most cases followed by the interrogators’ assessment of the CEOs’ responses. Questions generally took different forms: such as those that interrogate critical issues, or invited the leader to explain ambiguous or contested aspects of the organisation or conflicting accounts of the event, those that requested for confirmation on certain issues, or those

that require justifications for questionable practices of the organisation, or those that requested for specific facts and figures, among others, among others.

It is important to note that the final reports of both hearings were yet to be published (only the official transcript of the Facebook's case have been published). Moreover, it is also important to emphasise that other hearings had been held in relation to the activities of companies including those involved subject experts giving expert-based testimonies on some of the salient matters of concerning the companies' controversial activities and social impacts. After the first appearances analysed in this thesis, there had been three subsequent hearings held where the two CEOs together with their counterparts from Amazon and Twitter dialogued with the congress on other matters, ranging from anti-competitive behaviour and management of menace of dis- or mis-information.

However, this thesis only focused on the first two hearings held in April and September 2018 which exclusively focused on the issues of data privacy and management of abusive and socially threatening contents. However, as efforts towards understanding background of the hearings and the companies' practices, I read many written submissions that were made to the inquiry committees, ranging from letters from academics, civil society groups, published reports, as well as interviews and speeches of key personnel of the organisation, including two documents written by Google's Chief Economist Hal Varian in 2010 and 2014. These were major materials used in writing about the empirical settings in the next chapter.

Table 3.1: Summary of the datasets and sources

Hearings	Details	Length	Data sources
FACEBOOK			
Hearing titled, “Facebook, Social Media Privacy, and the Use and Abuse of Data”	Held on Tuesday, April 10, 2018. The United States Senate Committee on the Judiciary and the United States Senate Committee on Commerce, Science and Transportation	169 pages The hearing lasted for over 5 and a half hours	Full transcript available (Senate Hearing 115-683, from the U.S. Government Publishing Office) https://www.govinfo.gov/content/pkg/CHRG-115shrg37801/html/CHRG-115shrg37801.htm
	CEO Mark Zuckerberg written testimony	7 pages	Available on https://www.judiciary.senate.gov/imo/media/doc/04-10-18%20Zuckerberg%20Testimony.pdf
GOOGLE			
Hearing titled “Transparency & Accountability: Examining Google and its Data Collection, Use, and Filtering Practices”	Held on Tuesday, December 11, 2018	The hearing lasted for over 3 and a half hours	Full hearing footage available on https://republicans-judiciary.house.gov/hearing/transparency-accountability-examining-google-and-its-data-collection-use-and-filtering-practices/ Full transcript obtained through ProQuest Congressional database. https://congressional.proquest.com/congressional/docview/t65.d40.12110018.s00?accountid=11243
	CEO Sundar Pinchai written testimony	3 pages	Testimony available on https://republicans-judiciary.house.gov/hearing/transparency-accountability-examining-google-and-its-data-collection-use-and-filtering-practices/

3.6 Analytical procedure

To understand the ways in which corporate executives construct and negotiate accountability in respect of the social harms associated with their organisational practices, an ‘ethnomethodologically informed discourse analytic’ approach (EDA) is employed (Mueller *et al.*, 2013; Whittle and Mueller, 2011; Whittle *et al.*, 2016). This enables me to analyse the accounts given by the executives and the practice of language use in making and giving the accounts. In analysing such accounts, it is possible to understand how they make sense of the accountability relations between their organisations and society and the associated responsibilities. The analysis of accounts they give would reveal how they structure their understandings of their responsibilities: what forms and levels of responsibility the organisations should bear, who (or what) should bear responsibility, what should be the criteria for evaluating the conduct and practices, whether and the extent to which responsibilities are discharged.

Using the EDA approach, I analyse the testimonies given by the companies’ CEOs to the US legislators at public hearings, focusing specifically on how they construe their organisations’ relationships with and responsibilities to wider society, as expressed through the repertoires of the discourses they use in constructing and rendering their accounts. The discourses refer to the key linguistic devices, styles, words, phrases or categorisation that make up their accounts, which are themselves derived from the common-sense ideals and logics. These discourses, I argue, are reflecting and shaping the form, system and standards of accountability emerging in the relationship between the companies and the state actors who are representing people and society at large.

The study conceptualises accountability (and allied concepts such as responsibilities) as discursively constituted (Yakel, 2001; Yang, 2014) and I explore how the companies’ relationships with and responsibilities to wider society (represented by state actors) are being discursively constructed, framed and negotiated within the accounts rendered by the CEOs. The testimonies analysed in are viewed as discursive events within which the potentially consequential ‘grammars of accountability’ (Mashaw, 2006) are embedded. This concept, as developed by Mashaw (2006), refers to key elements of accountability (formulated interrogative terms) that convey the ideas of who should bear what responsibilities and according to what criteria or terms should the

conduct and performance be assessed. I agree with Mashaw (2006) that the answers to these questions are associated with different institutional regimes and forms of governance. As Mashaw (2006, p. 117) argues, ‘once we get the analytics or grammar of accountability reasonably straight, and understand the purposes of different forms of accountability, we can then see more clearly what many accountability disputes entail’. The idea in this thesis is that the accounts rendered and the associated discourses will reflect the ways the CEOs structure their understandings of their responsibilities and specific criteria or terms by which they wish to be assessed.

I view these datasets and settings in which they are produced as potentially consequential in that they represent important sites for (re)constructing, contesting, and negotiating the systems and standards of accountability. The rationale for selecting the two hearings described in Table 3.1 is simply based on the fact that they marked the first appearance of the CEOs of Facebook and Google, the two pioneering companies whose business models are primarily surveillance capitalism (see Zuboff, 2019). These two hearings marked key moment in the history of digital economy in the US and beyond when the government began to show serious interests in making the big tech companies more accountable and attempts to develop a more meaningful system of governance than the existing system of self-regulation. The two hearings were organised in the aftermath of the Cambridge Analytica scandal, specifically in 2018 (April and November), to interrogate the adverse impacts of the companies’ business models on public values and societal interests.

I view the CEOs’ testimonies as an account and their responses to the legislators’ questions are construed with the logic of rendering an account (Arrington, Francis, 1993; Schweiker, 1993; Scott and Lyman, 1968; Shearer, 2002). I draw on Schweiker (1993) to approach the giving of an account as a discursive act in which key facts (such as ‘identities’, ‘interests’ ‘relationships’ and ‘responsibilities’ and so on) about the accountable selves and the entities they represent are oriented to as inter-subjectively constituted. This is consistent with the constitutive and performative role of language use as social practice in constructing social realities. I therefore locate the meaning of the testimonial accounts analysed in the constitution of the companies’ relationships with the state and responsibilities to society. This makes it possible to explore the repertoire of discourses that make up the CEOs’ accounts of their companies’ practices and harms, and how this both reflects and shapes systems and terms of accountability

(i.e. the terms with which they may be evaluated and governed) as well as specific responsibilities the companies might be expected to discharge. As an interpretive framework for mapping the testimonies, I draw upon Scott and Lyman's (1968) two-taxonomies of account (excuse and justification) and Poel and Sand's (2021) two broad classifications of responsibility (backward and forward-looking).

The specific analytical focus is on the instances where the CEOs were required to explain or justify specific aspects of their companies' business models and practices vis-à-vis the impacts have on people's privacy and safety. The focus also extends to instances when they are asked to articulate their stances on how to effectively regulate the practices. This was followed by detailed analysis of the selected instances for identifying the discursive patterns of accounting and the key interpretative repertoires used by the CEOs in interpreting and negotiating terms of accountability in the relations between their organisations and society, and for acknowledging, claiming, embracing, denying or minimising responsibilities in relation to harms associated with their practices, products and services. This produced three main categories of discursive devices or interpretive repertoires: (1) logics of individual choice, consent, and control; (2) technological solutions and favourable social comparisons; (3) some higher-order interests and values shared with those holding them to account. These are discussed detail in Chapter 7. As already mentioned, in addition to identifying these interpretive repertoires, the analytical narratives also contain explanations on why these discourses are important, how and why they were used in the ways presented in this thesis.

In line with the EDA approach, the analysis involves focusing on the actions performed by the accounts—that is, not just how accounts are rendered, but the social actions they accomplish or render possible. By focusing on how the CEOs construct different issues of accountability (e.g., responsibilities, interest or stake) in their accounts, this study involves examining how the CEOs define and frame their organisational roles and responsibilities in the development and mitigation of harms to their organisational practices pose to wider society. This requires paying attention to how the CEOs account for (frame, excuse, justify) aspects of their organisational practices that appear to be undermining public values and societal interests such as privacy, safety and security. This also involves examining how the accountable selves explain, excuse or justify the conduct of their organisations, including their own actions and actions of other members of the organisations.

The analysis captures the ways in which the CEOs account for their organisational practices and services, as well as the potentially untoward impacts on service users and the public at large. It also involves capturing how, in their accounts, they construe, interpret or negotiate tensions between these practices and public interests or values (such as accuracy of information produced on/via their platforms/sites; people right to privacy, public safety). Whilst the specific focus of accountability are the companies' handling of data and management of social harms on their platforms, the analytical focus is on instances that foreground issues of responsibility (in its multiple dimensions: as causality, blameworthiness, backward or forward-looking) for corporate acts—decisions, actions, inactions, as well as their stance on impeding institutional (regulatory) policies and system of accountability. These are the main criteria for locating relevant episodes and selecting specific instances from the transcripts, which are analysed in the detail in the next two chapters. This analytical procedure is informed by previous organisation studies that analyse accounts through of transcripts of public hearings (e.g., Hargie *et al.*, 2010; Tourish and Hargie, 2011; Whittle and Mueller, 2016) as well as the broader discourse analysis literature on *doing* accountability in and through discourse (Edwards and Potter, 1992; Potter, 1996, 2007; Potter and Wetherell, 1987; 1993).

Before detailing the specific steps followed in analysing the data, I wish to acknowledge the possible limits of the data used in this thesis, that is, already transcribed interactional exchange of accounts at public hearings. One of the limits of using such data is the impossibility of capturing the details of the talk-in-interaction in according with the conventional Jeffersonian transcription notations because the transcriptions available are simple and straightforward. Hence, detailed features of aspects of talk intonation, pauses, and overlapping speech. Nevertheless, this does not undermine the quality of the analysis, even though it could add further clarifications on how things are said (Whittle and Mueller, 2016). Now I turn to the detailing of the specific steps followed in analysing the data to explore how accountability is discursively constructed and constituted in the discourses of data privacy and socially threatening contents.

The actual process of analysing the data involves several iterative steps. Most importantly, the analysis is broadly informed by an interest in the accountability relationships between the US Internet companies in respect of real or perceived tension

between their innovative business model and critical matters of public concern. The specific aim is to explore the ways the CEOs seek to manage accountability of their organisations to the users and the general public. To this end, I was guided by the aforementioned criteria that define the analytical focus. Recall that I have explained the rationale behind the decision to focus on the transcripts of the two hearings as the focal accountability settings. Only three comprehensive hearings were available at the time from which to select from as far as public interrogation of the big tech. Out of these three, MZ was present in two, namely, the one held by the Senate Committees on 11 April 2018, and the other was held on 12 April 2018 by the House Committee. SP only appeared before the House Committee September 2018.

For MZ, the Senate hearing was selected because it was the hearing where the big tech CEO were held to account. The House hearing which was held the following was covered the topic. For SP, it was the only available hearing that was analysed. There was no doubt that the transcripts of both hearings would contain accounts seeking to explain the organisational data practices and privacy concerns because this was the primary focus of the two hearings, even though other related subtopics were discussed. The hearings feature the primary foci of this thesis, specifically, question-and-answer turns that foreground the issues of moral agency, responsibility or blame for past actions, as well as stake and stance on the impending new regulatory models.

The first main step was to watch the videos and read the transcripts using a technique of close-reading and note-taking. The watching of the video and close-reading was meant to achieve at least two purposes. First, it was aimed at achieving familiarity with the entire discussions. Second, it was to identify and delineate accountability episodes that could help address the research question according to the previously criteria set (i.e., question-and-answer sequence that focuses on the topics of data privacy, handling contents on platforms, focus on the nature of the business, data practices; issues of moral agency, responsibility or blame regarding specific actions undertaken by or in the organisations that are undermining or have potential to undermine people's right to privacy and public values and morality; and stake on possible regulatory policies.

The second analytical sept involved the reading of the delineated episodes or instances within the transcripts with a view to identifying specific topics being discussed (e.g., the nature of the organisations and their core business, issue of content

responsibility, companies' policies and practices, regulations, specific (in)actions and/or decisions leading up to morally controversial or contentious or questionable events such as data breaches, incidents of abusive and socially threatening contents). These were further scrutinised to identify how specific issues were accounted for, explained, excused, justified or represented. These also how agency, responsibility or blame, causes of questionable actions, decisions or events, were handled. I was asking myself questions like: Who and what are assigned agency, responsibility or blame? Examples found include the organisations, other firms in the tech industry, industry standard practices, technologies and technological (mal)functioning (bugs), service users, app developers etc. According to which logics are they justifying their activities, actions, decisions, or practices, or the accounts to be assessed?

The third analytical step involved the re-reading of the delineated sections of the transcripts with a view to identifying discursive devices used to handle the above issues. To help with this, a practical way discourse analyst approaches this task is to ask questions such as, what social actions people accomplish, or seek to accomplish, by using the discourse they use (Potter and Wetherell, 1987; 1993). To identify discursive devices the CEOs used—consciously or unconsciously—to accomplish these actions, familiarity with previous discourse studies work was particularly helpful because this aided the recognition of discursive devices or features already described in previous work. Specifically, I was reading all the sections that have been marked as explicitly addressing features and issues of accountability. These devices together with the outcomes of the previous step (step, the ways these notions of accountability are handled) produce what I call discursive practices for handling or managing accountability. The process of 'close reading' is particularly useful for the identification of discursive devices, and it is normally required for researchers to read a number of discourse analytical studies and texts in order to be able to recognize and understand these devices in accounts. Each of these steps was followed in the analysis of accounts of Facebook Mark Zuckerberg and those of Google Sundar Pinchai.

The fourth and final analytical step involved the mapping of key themes (discursive resources and what they do) from detailed examples which are then organised into three main categories of interpretative repertoires or discursive devices in chapter 7. This was the stage where analyses of the ways the CEOs construct and enact their sense of accountable with respect to the two categories of social harms associated

with their organisational practices and services were synthesized into three main categories of discursive devices. These three categories of discursive devices are matched with illustrated with samples of account extracts. The emergence of the three main categories of discursive devices was not a smooth process because it involves several iterations, going back and forth between the data and the literature, dropping, merging and morphing. The process continued for several months. It is important to note that this process was aided by a series of meetings and discussions with my supervisors, colleagues, and a retired professor of discourse/conversation analysis whom several meetings can be described as ‘real time’ learning discourse analysis.

Given that the analysis in this thesis follows an approach to discourse analysis called EDA, which combines elements of ethnomethodology and the study of ‘discursive devices’, a term that is derived from discursive psychology (Potter and Wetherell, 1987). Some of the ideas and ideals underpinning neoliberal and Silicon Valley ideology constitute significant part of the interpretative repertoires or discursive devices used by the CEOs to account for, or render intelligible, their organisations’ conduct, policies and practices regarding user privacy and public safety. It would therefore be useful to explain the use of the term ‘ideology’ in order to distinguish how it is captured in this ethnomethodologically informed discourse analysis in contrast to how it is captured in critical discourse analysis (CDA), another approach to discourse analysis, that is more associated to the analysis of term ‘ideology’. CDA, such as the work of Norman Fairclough, van Dijk (cited in the discussion of findings), offers a distinct approach to analysing ideology because it is grounded in a combination of critical linguistics and Marxist theory.

Essentially, CDA approaches the study of ideology differently to EDA. While the CDA seeks to use the concept of ideology as an explanatory resource by seeking to identify whose ideas and interests are promoted by talk or text, EDA seeks to understand how the notion of ‘ideology’ (i.e. a system of ideas and ideals, that forms the basis of economic or political theories and policies) are constructed in and through discourse. Specifically, the analysis in this study focuses on how this system of ideas and ideals that the accountable selves share with those holding them accountable are used to accomplish social actions in their accounts, such as to excuse or justify their societally harmful actions, omissions or everyday practices. Thus, my focus is on the ways in which ideology underpinning the organisations’ business models/practices are

constructed and legitimised in the CEOs' accounts (for example, through references to 'public interests', 'national interests', 'long-term business interests').

3.7 Quality criteria and reflections on the analytical practice

It is important to acknowledge the complexities of organising the discourse analysis of accounts in conversations, especially with respect to matching each theme with a distinct extract or a set of extracts. There are many instances where themes (in terms of key actions performed and/or discursive devices used in performing these actions) are found in a single extract that cannot be easily broken into smaller fragments without losing the meanings and richness of the analysis. This was the case in the two analytical chapters. What I have therefore done to address this inherent challenge is consider these two chapters as detailed (raw) analyses, used to capture the key themes as they emerge. There is therefore a chapter (Chapter 7) where all the key discursive devices are synthesised and further categories alongside the main social actions accomplished with the devices performing across the two chapters. Chapter 7 therefore constitutes a prelude to Discussion of key themes and how they contribute to our understandings of accountability.

I therefore turn to explain orientations of EDA scholars to ensuring and establishing reliability and validity. Given the exclusive focus of the notions of accountability as constructed and enacted by the accountable selves in real episodes of accountability as in public hearings, it needs to be acknowledged that the study is limited in its knowledge claims, similar to other work that has taken this perspective. In Brown's (2000, p. 50) words aptly capture this, 'this paper is an artful product designed not just to inform but to persuade ...' This renders irrelevant the debates over how generalisable or representative the chosen extracts or main findings are. Following Whittle and colleagues (2015), the knowledge claim is based on *theoretical and internal validity*, not on generalisability.

However, it is useful I explained the specific steps that I have taken in the course of reading and analysis the dataset. First, I would like to state that discourse of real accounts is not the easiest and most interests task. Yet, every phase of it was indeed a learning and fulfilling experience for me. I encountered a retired professor of DA/CA who showed interests in my study and even volunteered to second read some selected extracts, having been briefed on my specific focus (being ways features and issues of

accountability are explained and justified, and the discursive resources and as well as the functions they perform with respect to maintaining the status quo: organisational interests and legitimacy, towards developing a more meaningful system of accountability). She read some of the selected extracts independently and the purpose was to assess the validity of my analytical practice and coding of specific instances. Many of what she identified as going on within the conversations were significantly similar mine. The process compelled me to more reflective and bond me the data to point that it became monotonous. Just as my supervisors, she also read the three analytical chapters and offered several useful remarks that pushed the analysis to what was eventually presented in this thesis.

Table 3.2: Overview of methodology

Issues covered	Key choices made
Epistemological and ontological assumptions	Social constructionism
Research methods	Ethnomethodologically informed discourse analysis (EDA)
	Unit of analysis: Accounts and discourses mobilised in constructing and negotiating relationships and systems of accountability and associated responsibilities.
	Level of analysis: Organisation
Research context	Case: Social harms associated with the development and deployment of the new digital technologies and their affordances (i.e. business models they power). The impacts of the development and deployment of these technologies and the business models they power have on people's privacy and safety
	Context: The relationship between Facebook/Google and the American society
	Site: Public hearings held at the US Congress in the aftermath of the Cambridge Analytica scandal
Datasets	Testimonies given at public hearings
	Form: Published transcripts (talk/text, personal observations)
	Source: Publicly available and accessible
Analytical procedure	Close reading technique; Ethnomethodologically informed discourse analysis (EDA);
Quality criteria	Theoretical and internal validity. Multiple rounds of close-reading. The use of peer and expert-checking

Chapter summary

This chapter has described the methodology and key choices made with respect to data collection and analysis in a way that is consistent with the protocols for theoretical

and methodological perspective which is employed in this study. Table 3.2 provides an overview of a broad range of issues. I have introduced the context of the research and the rationale for selecting the context. In line with the theoretical approach, the study seeks to understand accountable actors' sense of their accountability to others, i.e., how the chief executives of these organisations construct and enact their sense of being accountable to society. To this end, the research is designed to identify the discursive devices CEOs employ in accounting for the social harms associated with their practices, products and services while responding to the various allegations, criticisms and questions from the legislators (as public representatives).

CHAPTER 4: CONTEXT

4.1 Introduction

Having briefly introduced the context of this study as the relationship between the Big Tech and the American society in the preceding chapter, it is important to elaborate on some of the issues highlighted as contexts for issues of and demands for accountability confronting the companies. The focus here is to expand on these characteristics of the context within which the analysis of accounts and constructions of accountability will be grounded.

Three levels of context are considered important for interpreting the datasets and for connecting them with the overarching research question. These are organisational (details about the companies under consideration), institutional (details about the macro-institutional contexts: legal, political and regulatory) and interactional (details about the public hearings analysed). The rationale is to properly orient the readers to the salient issues defining the demands for accountability confronting the two companies focused on in this thesis and to the key details that will be encountered and assumed in the datasets analysed in the next two chapters. To this end, this chapter attempts to provide an overview of the companies, their brief histories, their business models, and some of issues defining matters of and demands of accountability.

The impacts of digital technologies on people and society are at best mixed. Just as they have been hailed as positively and profoundly transforming people's and society's lives and relations, they have also come under scrutiny for their some of the socially harms associated them and their affordances. However, despite the positive affordances of new digital technologies especially in terms of human and societal advancement, there are unintended consequences (harms). This underscores accountability as a matter of great concern for organisation scholars and stakeholders. In particular, accountability of tech companies is essential and yet complex because of their significant impacts and the huge amount power they are currently exercising over people and societies. The new digital technologies are challenging our understandings of moral orders: responsibilities and rights. Fairness, justice, privacy, safety and other fundamental values are at risks posed by the new digital technologies like social media platforms and search engines and their affordances. Much of this transformation is

being led by the companies developing and deploying these technologies, especially the so-called Big Four (Facebook, Google, Apple and Amazon).

This means power in all ramifications. The economic power of these companies has in fact been compared to that of the states (Broeders and Taylor, 2017). This economic power when viewed in combination with their inherent technological power means they might be matching the state in terms of political power (Taylor, 2021). The technologies they are developing and deploying have also fortified the state's ability to govern and people's ability to hold state actors to account. The centrality and ubiquity of these technologies in many of the basic functions of personal and public lives means power to the companies developing and deploying them. Not only are they occupying the boundary of political power with their technological, social and economic power, but they are increasingly outgrowing the power that is traditionally exercised by private companies in society (Gillespie, 2010). The scale and asymmetry of power that the companies are exercising over people and society together with the social harms associated with their business models underscores an urgent to re-consider the traditional conceptions of and approach to corporate accountability.

The next section seeks to ground the notions of accountability in the context explored in this study and to examine some of the unique characteristics and conditions of the two organisations under consideration.

4.2 The challenges of digital technologies

Accountability has been an important theme in the discussions of the new and emerging technologies and organisations developing and deploying them as their core business and in rendering services to people, organisations, and society at large. For example, it is common to see the demands for accountability being expressed in the aftermath of disasters that resulted from technological failure, such as the Bhopal disaster (Castleman and Purkavastha 1985) and the explosion of the Challenger aircraft (Vaughan 1996; Romzek and Dubnick, 1987). Thus, the discussions typically focus on eliciting useful accounts, allocating responsibility and administering sanctions as appropriate. While the foci of in this existing work are important, the emphasis in this thesis is to examine the notion of accountability from the perspectives of organisations developing and deploying new digital technologies as their core business models, with specific focus on two of the so-called Big Tech companies.

As the Big Tech companies occupy a crucially important role in contemporary society, available discussions of the notion of accountability as related to corporations and their externalities can be found in the business and society literature, where accountability is indeed an enduring and major theme, though less discussed in relation big tech (for notable exceptions, see Flyverbom *et al.*, 2019). Discussions of accountability of Big Tech companies, like most discussions of corporate (public) accountability, are generally framed in terms of a relationship between two entities: the organisations (and their leading actors) whose form and level of public accountability are under examination, and the wider societies (and their representatives) to whom (or to which) they are accountable by virtue of their business operations situated within them. Notions of and demands for accountability are often expressed in terms of the perceived harms or threats posed by the business operations, practices, and services of these organisations to important social values like human dignity, privacy, safety and solidarity, suggesting a fundamental conflict or tension between private and public interests, which the organisations are being impelled to balance.

As these organisations increasingly shape the everyday lives of individuals, other organisations and societies at large, ‘we must examine the roles they aim to play, and the terms with which they hope to be judged’ (Gillespie, 2010, p. 347). One way to address this is to explore the accounts they give in the face of public scrutiny such as during or in the aftermath of societally significant events or states of affairs in which their business models, operations, practices or services are implicated. This, I propose, will allow us to understand how the accountable selves construe, make sense of, and negotiate the different aspects of accountability. Common questions of accountability that will guide the analysis in this thesis are who is accountable, to whom, about what, by processes should accountability relationships between assured and ensured, by what standards should conduct and accounts be judged, and what should be the effects of breach of the standards (see Mashaw, 2006).

While the first set of questions have been fairly settled as far the relationship between Big Tech and society is concerned, the same cannot be said of questions of normativity of accountability and associated responsibilities. Neyland and colleagues (2019, p. 262) label these questions as ‘normativity of accountability’. Notably, a key moment in the discussions of accountability of the Big Tech companies was the Cambridge Analytica scandal. This event is an important consideration in the analysis

of how accountability is constructed and enacted by the corporate actors whose accounts are analysed in this thesis. It is worthy of emphasis that the focus is not only retrospective allocation of responsibility and blame for the events leading up to this event but more importantly on making sense of systems and standards of accountability and responsibility in prospective (forward-looking) sense.

This aligns with recent calls in the discussions of ethics of innovations in science and technologies studies for a re-consideration or re-specification of the traditional notions of accountability and the ways the demands for accountability are commonly framed (for example, see Doorn, 2012; van de Poel and Sand, 2021). Thus, rather than focusing only on cases of alleged wrongdoing and the allocation of responsibility in terms of blame, liability or sanction for the alleged wrongdoers, the focus should be broadened to maximise the values of these technologies while mitigating the harms or threats they might be posing to users and society at large. Therefore, demanding and giving accounts for simply for the purpose of allocating responsibility, establishing blameworthiness and administering sanctions therefore need to give way for a more encompassing conceptualisation of accountability as social practice, which is aimed at rendering technologies and organisations developing them intelligible and governable.

The next section highlights the peculiarities of the two organisations under consideration, their core business and bases of their relationships with societies.

4.2.1 Big Tech and digital business models in the US

This section offers an overview of the two companies which are the foci of analysis in this thesis. It discusses the brief history of the companies, their business models (i.e., modes of operation, practices, products, services, revenue-generating strategies), their roles in of everyday personal and public lives, and the social harms associated with the business models.

As briefly introduced in the preceding chapter, the two organisations selected for this study are Facebook and Google. Public accountability is one of the most widely discussed themes in the academic literature and public discourse on the relations between digital technologies, organisations and societies. The focus in this thesis is on understanding how the CEOs of the two organisations, during their interactions with the US legislators, orient to the different aspects of accountability regarding the harms their business models and practices pose to societies. Accountability of these organisations to

societies has increasingly become a matter of critical concern for organisational scholars and key stakeholders for reasons that will be subsequently highlighted in this chapter. The peculiarities of the organisational business models and institutional structures shape how the matters of accountability are constructed and handled.

Big-tech companies, particularly the digital platform firms such as Meta-Facebook and Alphabet-Google, play a crucial role in the lives of most individuals, organisations and larger societies. With their innovative technologies and services, these companies play an increasingly prominent role in shaping everyday experiences and lives of the users and even the non-users. In particular, Facebook and Google play a central role in the ways information is organised, shared and consumed in our societies today. However this is not to say that their services exclusively bear positive impacts on people and society. Indeed, there are issues such as those surrounding the configurations of their platforms and services which appear to be undermining moral orders, cherished values and human rights. These are critical issues of accountability shaping and re-shaping the relations between organisations and society. Many of these remain increasingly shrouded in controversies. In particular, issues concerning who bears or should bear ultimate responsibility and what are the standards for defining and determining this responsibility (i.e., bearers and standards of responsibility).

While usual questions of accountability concerning who is to call on whom for an account and over what have fairly been settled in most relations, the same cannot be said of who should or would bear ultimately ultimate responsibility for harmful consequences of certain acts, omissions or states of affairs in specific contexts as they emerge. These are the very effects and features of accountability that are never finally settled but tend to be continuously contested, constructed, decided and defined. They are also very critical in that they form and re-form, shape and re-shape relations such as relations between business and society. In business-society relations, answering these questions determine the specific range and scope of responsibilities the organisations can be expected to fulfil and what principles should shape these responsibilities. This is what this dissertation is essentially about: to analyse how those in positions of responsibility (corporate executives in this case) understand and orient to different aspects of their organisations' accountability to society with respect their harmful consequences of their business models, practices, products and services. Broadly, common tasks associated with the nature of their business models and practices include

the management of conduct and contents and the implementation and fostering of human rights, for example, privacy and safety on platforms (Taddeo and Floridi, 2016).

I now turn to highlight why accountability is a critical issue for the companies and key stakeholders. The central argument in this thesis is that we need to start by understanding how the accountable actors within this sector orient to their accountability and responsibility to society with respect to harms associated with their business models and practices. While issues of accountability are inherently complex, they are particularly more complex in this context for the following reasons. Central to the issues of accountability of these organisations is the enduring controversies surrounding their core business models and practices, specifically concerning harms and threats these business models and practices pose to the service users and the general public alongside their benefits. The CEOs are thus faced with increasing pressures to be accountable and take full responsibility for the negative externalities of their tech-centred business innovations, data-driven business models and practices.

Indeed, this peculiarity has placed the big tech organisations in categories of businesses known in the corporate responsibility literature as ‘controversial businesses’, defined as ‘products, services or concepts that for reasons of delicacy, decency, morality, or even to fear to elicit reactions of distaste, disgust, offense or outrage when mentioned or when openly present’ (Wilson and West, 1981, p. 92, see also Cai *et al.*, 2012). In particular, the core business model of Facebook and Google is primarily configured around ‘data capitalism’ (West, 2019; Zuboff, 2015, 2019). Therefore, this thesis is particularly contributing to our understanding of accountability in the context of hybrid and controversial organisations.

This brings us to a unique feature of the organisations which is central to issues of accountability these organisations are enduringly confronted with: the issue of power. The power of these companies is increasingly appearing to exceed the responsibilities they are currently assuming (Gawer and Srnicek, 2021; Zuboff, 2019). While many of them began as start-ups that government had to nurture to grow and prosper, they have now become powerful forces capable of defending their position. The fact that governments had long taken a very light hand for decades to help the relatively nascent firms flourish implies that being they have operated with high level of discretion with minimal regulation. However, they have become increasingly powerful in all ramifications (economically, politically, technologically, information-wise) and are

playing vital role in many aspects of our lives as individuals, organisations and society. Given the growing power and their negative externalities (e.g., threats to privacy, democracy, anti-competition, socially threatening contexts), accountability has become a matter of great concern for organisational scholars and key stakeholders (Flyverbom *et al.*, 2019). There have been concerns that such amount of power, cannot be left to be exercised unaccountably (e.g., Healey and Woods, 2017).

Technology is among the key factors that account for this complexity, which may further render accountability problematic in this context. The fact that these organisations and their current business models are products and are still rooted in ongoing technological revolution. This revolution has produced and will continue to produce new and complex organisational forms. From computers, to internet, and more recently, billions of mobile devices and sensors, these digital technologies have created a global techno-social environment of pervasive connectivity and have translated into unprecedented power and abilities over people and society. This is well exemplified by the data capturing abilities. In addition, the influence power of these companies has been further cemented the advent of artificial intelligence. This has serious implications for accountability as the companies are shown sheer optimism and increasing dependence on artificial intelligence (and its techniques such as machine learning) in not only facilitating their business capabilities to processing and analyse big data. They are extending the functions of AI to accountability related activities that ordinarily require human judgment.

These technological advances have resulted in the creation of business model and practices facilitated, with mixed impacts on users and society at large. The evolution of technology has made it possible for companies to collect, store, and use vast amounts of data. The capture and analysis of this data are critical to the advertising-based business models. The main critiques of these business models and practices are constructed around data collection, processing, usage, transfer and storage, and the negative impacts they have on users and society. A recent book by Zuboff (2019) captures these concerns with the term ‘surveillance capitalism,’ used to describe their business models/practices which are based on advertising services to business and political organisations with users’ personal information, digital traces and online behavioural patterns constituting raw materials for this service.

The fact that users are baited and enrolled into pursuing the organisational goals is well disguised by the promise of cheap or ‘free’ access to the internet and social community. There is no disagreement about the fact that these models threaten societal core values such as freedom, democracy, and privacy (Zuboff, 2019; West, 2019). All these are done with a sort of immunity enjoyed from the legal and regulatory landscape that was originally introduced to nurture and preserve them to grow. As a result, the issues regarding their accountability to society is becoming a central question. Central to this issue is companies’ handling of users’ personal information and privacy. The companies’ ever-increasing abilities and appetite for data surveillance, collection and analysis pose threats to users’ right to privacy. Other issues of accountability include anticompetitive practices, and failure to tackle illegal or harmful digital content (see Gawer, 2020; Gawer and Srnicek, 2021).

The criticisms are based on the fact that the companies are monetising users’ personal information and other data generated by the users in ways that can generate huge profits, while they are not always aware of their own roles in a system that instrumentalises them, information digital behaviours and traces as an input, in a business logic fuelled by strategies of data-driven business model. Users’ privacy remains one of the critical issues that always to the fore in the discourse of accountability of tech companies because this is pervasively violated by digital platforms. In the most monumental case so far in the sector, Facebook has been increasingly exposed to accountability pressures in the so-called Cambridge Analytica scandal. Privacy risks go beyond just the immediately collected data and extend to an even broader range of inferred pieces of data about individuals. Platforms can use big data, algorithms, predictive analytics, models, and machine learning, exploiting raw collected data to create more and more inferences about individuals. These inferences are in turn used to manipulate, assess, predict, and nudge individuals—often without their awareness and nearly always without any oversight or accountability. Moreover, research has repeatedly shown these sorts of systems are plagued by biases and inaccuracies (Wachter and Mittelstadt, 2019).

Furthermore, these companies are said to be growing in power but shrinking in responsibility (Gawer, 2020). The internet once promised to deliver a fairer world, bringing down old power structures, where distributed computing and communication networks provided equal access for all to digital information and economic

opportunities. The technological advances have created paradox in sense of increasing concentration of economic and social activity in the hands of small number of large and powerful companies. Yet, most of them operate under self-regulation, a system in which they create their own rules of engagement with others, be they individual users or organisations and society at large. As such, they exercise huge control in designing their accountability systems with the users and the general public. This rule-setting function is part of the shelter that the companies have within which the companies have grown to this point.

It is my conviction that increasing understanding of accounts given by tech executives can reveal useful insights into how the accountable actor make sense of their accountability and that the conversations that produce the accounts can open opportunities for developing or forging more meaningful accountability relations. The conversations could create a momentum toward mutual understandings, clarifications, interpretations and negotiations of key assumptions and standards of accountability, and more specifically who should bear ultimate responsibility some of the negative externalities. In the next section, I explore brief historical antecedents of the business model and practices that are the heart of the issues of accountability explored in this dissertation.

4.3 Facebook's and Google's The development of digital business models

Facebook and Google both belong to the relatively nascent Internet sector of the technology industry in the US and elsewhere. Started as a government-sponsored network research project some five decades ago, Internet has evolved into a bedrock of the world's socio-economic systems. Internet has become a key domain of power and a critical issue of concern for many stakeholders. Initially construed as a space free from government regulation and intervention, the growing power, wave of scandals, and tide of threats to the social fabric and many issues of public concern have spurred calls for improving and strengthening accountability relationships of the internet sector to the society (Moore and Tambini, 2018). The most recent and consequential history of this sector can be traced to the early to mid-1990s (1991-1995), a period characterised by the growth of the internet technology. This was when the Web went public and was started to become everyday use. Except Google and Facebook that arrived relatively later, it was the period that many of the now renowned internet-based tech companies

were. For example, Yahoo was founded in January 1994, eBay and Amazon were founded in 1995. Clearly, as West (2019) argues, the evolution of internet-based business had its roots in the mid-1990s, the period heralding the sector-defining event of the dotcom bubble.

The period between 1995-2004 constituted another milestone in this industry because it marked the beginning of another significant change in the nascent Internet industry—that is, the full commercialisation of internet—which announced the creation of Facebook and Google. Google was founded in 1998 while Facebook was founded in 2004. The period was when many of these current giants were modelled and re-modelled to better exploit business opportunities brought forth by the internet technologies. Then, there was growth of businesses that are now utilizing the internet primarily as a marketplace for the sale of goods to one that placed primacy on the role of technologies in the production and harvest of users' data (West, 2019). There was a dot.com bubble burst of the early 2000s which necessitated the re-modelling of many of these companies (e.g., Yahoo, Amazon, Google) for survival. For example, Google and its field defining advertising-based business model which would later be adapted by about to be formed Facebook (in 2004). The core business of Facebook and Google is social media platform and search technology, respectively. However, both are built around the exploitation of big data and technological expertise, in particular the mastery and deployment of algorithmic functioning, for the primary purpose of offering online advertisement for business and political organisations. This is what constitutes more than 80 percent of the companies' revenue, the fact that has disrupted the traditional media industry that hitherto handled most of the corporate and political advertising services.

This brings us to another important issue around the companies' mode of business and classification. Because they provide news from for their users as part of their business service, these organisations are sometime classified as publisher, a fact that implies being regulated and held accountable the more traditional media, such as broadcasting and newspapers. However, they, as Moore and Tambini (2018, p. 161) suggest, 'are not like traditional media and have different business incentives'. Platform-generated contents unlike the contents produced by the traditional media perform 'the function of informing people and keeping up with an editorial mission, but rather of fuelling social interactions and forming the backdrop for advertising

campaigns and initiatives to keep people on the website longer' (Moore and Tambini, 2018, p. 161).

Google which is currently a subsidiary of Alphabet Inc. Google is an American Internet search company, founded in 1998 by Larry Page and Sergey Brin. Google's mission is 'to organize the world's information and make it universally accessible and useful'. With its headquarter in Mountain View, California, Google became a subsidiary of the holding company Alphabet Inc following a restructuring process in 2017. The company currently handles more than 90 percent of worldwide online search requests, placing it at the heart of most Internet users' experience. Whereas most of its services including the internet search are offered to the users 'free of charge', the company earns most of its revenue from digital advertisements offered to various businesses and political organisations in the US and across the globe. Based on 2017 annual report, Google's revenue from commercial advertisements accounts for 86% of its total revenue. Google's range of products and services include the Search, Map, Android and E-mail service. According to evidence presented at the public inquiries analysed in this study, Google's search engine organises the entire internet, and by extension almost all the information in the world. According to the Wall Street Journal, 90 percent of all internet queries or searches go through Google.

Facebook, also an American company (founded in 2004) by the current CEO and Chairman, Mark Zuckerberg together with his colleagues Eduardo Saverin, Dustin Moskovitz, and Chris Hughes (all were at the time students at the Harvard University. The mission was originally 'to give people the power to build community and bring the world closer together'. In 2017, Facebook changed its mission, in the context of Cambridge analytic scandal: 'to give people the power to share and make the world more open and connected'. With its headquarter also based in Menlo Park, California, Facebook's core services include social networking platform and advertising services.

As at second quarter 2020, the company reports having 2.7 billion monthly active users and 1.79 billion daily active users, making it the biggest social network worldwide (Facebook Quarterly Report, 2020). In this report, the company boasted of 3.14 billion monthly active users of at least one of its core products/services, which include Facebook Newsfeed, Messenger, WhatsApp, Instagram. Like Google, access to Facebook platform is 'free of charge', and the company earns most of its revenue from digital advertisements offered to various businesses including political groups across the

world. Similar to Google, Facebook's advert-based revenues account for 98%, based on 2017 annual report. The company's chief operating officer Sheryl Sandberg once described Facebook's core business model as based on 'holy trinity of user data, advertiser payments, and free content...and it is the hardest to explain'.

Google and Facebook jointly control no less than 51 percent of the global digital advertisement spending, and their shares never cease to grow (Galloway, 2017). While data has been used in commercial advertisements and political campaigns for decades, the amounts and forms of data obtained have seen an exponential growth (Zuboff, 2019). Commercial advertisements and political campaigns run by Google and Facebook on behalf of their paid customers have heavily been based on increasing amounts of data. This mass data is usually used to micro-target users (Zuboff, 2019). Indeed, this has continually generated public controversies and censures. However, despite these controversies, Google and Facebook remain very influential companies in America and across the globe. This is due to the centrality of services to everyday lives of people, organisations and societies around the world. This is power, and with such amount of power comes great responsibility (Galloway, 2017) and the need for greater accountability.

Meanwhile, there have been a series of scandals and cases where the companies and their leaders are accused of humanly and societally significant activities that are too yet too arcane for people and society to understand. They have also been described as a breach of trust and yet perceived reluctance to change. This underlies the increasing calls or demands for accountability. I now turn my attention to highlight some of these controversies that the companies have faced and how they have been historically addressed or responded to by the organisations' top echelons.

4.3.2 How Facebook and Google have historically responded to privacy- and safety-related breaches

Starting with Google which, according (Zuboff, 2019) originally 'invented and perfected surveillance capitalism' (p. 9). Google is currently led by CEO Sundar Pinchai who joined the company in 2004 as a Product Chief. In 2014, he was appointed to be in charge of the company's core products and services, such as YouTube platform, Google search, maps, Android and Gmail. Mr. Pinchai became Google CEO in October 2015. In December 2019, Mr Pinchai, after a restructuring process that led to the formation of

the Alphabet, was named the CEO of the Alphabet Inc., the new holding company (Google then became one of the subsidiaries). Mr. Pinchai took over from Google's co-founder Larry Page. On 11 December 2018, Mr. Pinchai testified before the US House of Committee on the Judiciary.

In contrast, Mr. Mark Zuckerberg is a founder, Chairman and CEO of Facebook. According to the curriculum vitae attached to the disclosure form submitted to the US House Committee on Energy and Commerce, Mr. Zuckerberg is described as one who 'is responsible for setting the overall direction and product strategy for the company. He leads the design of Facebook's service and development of its core technology and infrastructure'. On April 10 and 11, 2018, Mr. Zuckerberg testified before the US Congress (the Senate Committee on Judiciary and Commerce, Science, and Transportation, and the House of Representatives Committee on Energy and Commerce) regarding the company's handling of personal data. This was a direct consequence of the Facebook–Cambridge Analytica data breach, the issue that he describes as 'a breach of trust' between Aleksandr Kogan, Cambridge Analytica, and Facebook.

Mr. Zuckerberg first apologized for the situation with Cambridge Analytica on CNN, describing it 'a massive breach of trust and that we have a lot of work to do to repair that'¹. An article published by Farrell (2019) in Financial Times show that Mr. Zuckerberg once claimed, some nine years ago, that people do not care about privacy. However, he seems to have changed this stance since he is embracing the need for a comprehensive privacy protection in line with the EU's General Data Protection Regulation (GDPR) with promise to rebuild Facebook around an encrypted privacy-focused platform despite the company's huge reliance on data as its core business model's most important element. Before the hearing which produced the data analysed in this study, it is noteworthy that Pichai had initially declined to appear before the Senate Select Committee on Intelligence in September 2018, alongside Twitter CEO Jack Dorsey and Facebook chief operating officer Sheryl Sandberg (D'Onfro, 2018).

In 2005, Eric Schmidt (the then CEO of Google, 2001-2011, and Chairman, 2011-2015) made a public declaration in what appeared to be a sheer dismissal of the important privacy. Mr Schmidt asserted: 'there has to be a trade-off between privacy

¹Facebook, 2018 Mark Zuckerberg Q & A session with the press
<https://about.fb.com/news/2018/04/hard-questions-protecting-peoples-information/>

concerns and functionality’ (CNN, 2005). Similarly, in 2009, in his response to the public outcry that greeted the public’s initial discovery that Google retained individual search histories and these were also made available to government and its agencies like state security, Mr. Schmidt said: ‘If you have something that you don’t want anyone to know, maybe you shouldn’t be doing it in the first place, but if you really need that kind of privacy, the reality is that search engines including Google do retain this information for some time ... It is possible that that information could be made available to the authorities’ (Newman, 2009). In another instance, Mr Schmidt: ‘The reality is that search engines include Google do retain this information for some time’ (Newman, 2010 quoted In Zuboff, 2019, p. 12). Zuboff (2019) describes this statement as ‘a classic misdirection that bewilders the public by conflating commercial imperatives and technological necessity...makes surveillance capitalism’s practices appear inevitable’ (p. 15).

As a contrast, Mark Zuckerberg often argues that the trade-off is *non-existent in the long run*. In a Q & A session with the media, Mr Zuckerberg was asked whether he and his company ‘have ever made a decision that benefited Facebook’s business but hurt the community’. His response was: ‘In terms of the questions you asked, balancing stakeholders, the thing that I think makes our product challenging to manage and operate are not the trade-offs between the people and the business—I actually think that those are quite easy because over the long term the business will be better if you serve people’ (for reference, see Footnote 1). In 2010 Mark Zuckerberg, founder of Facebook, asserts that the desire for privacy as a social norm is disappearing, stating that people have really gotten comfortable not only sharing more information and different kinds, but more openly and with more people (Johnson, 2010).

What this statement does is to draw our attention closer to the probably the most fundamental issue underlying the need and demands for accountability from the leaders of these organisations. The existence of contradiction or tension between what the mission of these tech giants and the privacy of their users. On the one hand, the mission of these tech giants is about building community and bring the world together. On the other hand, these companies engage in practices that disregard the right to privacy of their users (Brusoni and Vaccaro, 2017). They exploit the personal data of the users as raw materials to their operations, specifically the business of micro targeting the users with advertisements paid for by corporate and political organisations.

Thus, part of what I expect the two CEOs to be held to account for is this apparent or perceived contradiction and the contestation associated with their organisational practices.

4.4 Regulatory landscape of the Big Tech in the US

This section explores how the Big Tech are currently being governed and regulated with specific focus on privacy and safety-related harms they pose to individual users and society at large. It reviews the existing institutional framework that is currently being used in governing the Big Tech and their business practices, with specific focus on the important details about legal-regulatory criteria or standards governing the Big Tech data practices—the collection, processing and use of data—how they seeking to minimising and/or mitigating the harms these practices pose to privacy of individual users and safety of the general public. In this section, therefore, I present the significant background details of the current governance and regulatory landscape of the data practices of the companies in the US. The importance of this in this thesis is underscored by its centrality to the development and understanding of the systems of accountability of the companies to the American public. Exploring and explicating these background details is also important because it would aid my analysis and interpretation of the CEOs' understanding of their organisations' accountability to society. The details would, among other aspects of the context, inform my interpretation of some of the ideals and logics that they could draw upon to construe, frame and negotiate their organisations' accountability for the harmful societal effects of their practices and services.

Regulation is an important device or mechanism for enacting and enhancing organisational accountability (Bovens, 2007, Dubnick, 1998), where accountability is about rendering the organisations and their practices intelligible and governable (Willmott, 1996). Though the overarching principles undergirding most regulations is prescription of what organisation are (and not) allowed to do and sanctions for violation (performing poorly and non-performing), one of the central arguments in this thesis is that this approach to governance only focuses on a narrow and technical aspect of accountability (Sinclair, 1995; Willmott, 1996). Not only does merely focusing on formulating and implementing legal-regulatory prescriptions conveys limited

possibilities of accountability, it, in contexts like the big tech, could distract us from a deeper engagement with the ideological realities of these technologies.

Importantly, in contrast to the EU, governments and data regulators in the US have been less reluctant and successful in instituting restrictions on data collection and analysis (Safari 2016). For example, precedent court cases and very limited constitutional provisions are often invoked to enact and enforce people's right to privacy in digital space (Jørgensen and Desai, 2017). The people's right to privacy explicitly is neither articulated in the country's constitution, nor is there any comprehensive federal law guiding corporate data practices. This is in contrast to what obtains in Europe where corporate data practices have been met with some legal-regulatory restrictions which accord some protection to people's privacy in digital society. In Europe, privacy has somewhat acquired the status of human rights, whereas in the US, the only extant law is the Privacy Act of 1974, which articulates key requirements and restrictions regarding data held by US government agencies (Hoofnagle, 2010; Jørgensen and Desai, 2017). This Act only focuses on the data practices of government and its agencies, such as the CIA or FBI, but does not explicitly apply to business organisations. A seemingly more relevant federal law that is commonly invoked to regulate the data practices of private companies is the Children's Online Privacy Protection Act of 1998 (COPPA). This requires OSPs and other data handlers to seek the consent of the parents of those under the age of 13 before collecting the children's personal information, and provides a right to opt-out of further data use and collection (Hoofnagle, 2010).

Furthermore, there is a Federal Trade Commission (FTC) founded in 1914, an agency primarily charged with the responsibility of regulatory OSPs, data practices and to ensure the protection of consumers' privacy. FTC has come to be known as the important institution for governing regulatory OSPs and holding accountable for their data practices. FTC, through the Fair Information Practices (FIP) mechanism, and notice and choice principles in particular (FTC 2012), has relied on self-regulation. Ever since 2011 when the regulatory initiative was launched which still allowed the OSPs to exercise a great deal of agency in self-formulating policies and programs to protect user data and privacy, scholars agree that no real success has been recorded in protecting user data and privacy, evidence of systemic failure of the use FIP and notice and choice principles in governing digital technology companies' data practices (Jørgensen and

Desai, 2017; Martin 2013, 2016; Solove 2013). Tables 4.1 and 4.1 present the key timelines of the enactment of this regulatory requirement and major incidents relating to Facebook and Google data practices, see Tables 4.1 and 4.2.

As the tables indicate, while the FTC has been able to institute some regulatory actions and sanctions against Facebook, Google and other firms, these are mainly based on the allegations of deceptive and unfair data practices, a system that has grossly ineffective in promoting responsible practices (Jørgensen and Desai, 2017; Solove, 2013). The problem with this system is that data owners who double as service users are reduced to ‘captive audience’ without functional opt-out mechanisms, thereby making notice and choice less meaningful (Popescu and Barah 2013). Schwartz and Solove (2011) summarize the idea behind the ‘notice and choice’ governance device: As long as a company provides notice of its privacy practices, and people have some kind of ‘choice’ about whether to provide the data or not, then privacy is sufficiently protected. The system leaves FTC with no real capacity and mandate to hold the tech companies to account for practices that undermine user right to privacy as long the conditions of fair and non-deceptive practices are met through consent, notice and choice principles.

According to Jørgensen and Desai (2017), the FTC’s mode of investigating privacy violations is based on ‘deception’ and/or ‘unfairness’ rules, that is, to determine whether users have been deceived, or whether the company unfairly takes advantage of their users. To assess the legality and legitimacy of the companies’ practices, the FTC often relies on a number of principles which include: ‘Notice/Awareness’, the requirement to notify individuals how and why their information is being collected before collection; ‘Choice/Consent’, the requirement to provide opportunities freedom to choose whether and in what manner, their personal information may be used for purposes other than the original reason the information is collected. The logic is to establish whether organisations obtained an *informed and freely given* consent from the information owners. And in cases where the case of violation is actually established (see Tables 4.1 and 4. 2 for key cases), the FTC typically enters into a form of contractual agreements with the organisations in question, which typically include payment of fines and/or pledge to avoid a similar occurrence in future, this agreement is what is known as a Consent Order. Such contractual agreements entered with the organisations whose practices are found to have undermined the user privacy is one way of establishing and ‘enforcing’ accountability.

A fundamental reason why the FTC's approach has recorded more of symbolic change than substantive change in the companies' practices is the overreliance on the use of largely unenforceable orders and sanctions. This system is not only limited in scope but has consistently proven to be a weak means of establishing accountability. The core FTC's orders, for example, are often defeated once companies could establish that they have accessed, captured and used data through the permission of the users. It does not really matter how the companies obtained this permission. The implication of this practices like surveillance is not illegal in any way, only often questioned and condemned on moral grounds. This has created a leeway that companies like Google and Facebook have exploited as there is no general limits on their collection or processing of personal information (Jørgensen and Desai, 2017). Further, this approach to privacy governance is mainly reactive because the FTC only focuses on issues that have occurred, caused harm, and generated public outrage (Hoofnagle, 2010; Jørgensen and Desai, 2017). The fact that most of the investigated cases end with settlement reinforces market rationality of these companies because the fines that the FTC gets are usually far less than the gains derivable from such practices (Hoofnagle, 2010). Little attention has been accorded to the role of communicative interaction or dialogue as a key essence of accountability.

Moreover, the assumptions upon which this approach 'ignore that relationship between the platforms [the companies] and the users is characterised by a fundamental power asymmetry' (Jørgensen and Desai, 2017; p. 126). Therefore, given the centrality of data to the business model of OSPs, there is a strong economic motivation to collect the maximum—rather than minimum—amount of personal data, while claiming to observe the FTC orders and rules accede to the popular demands for more information to be provided for the users to exercise their choice and autonomy (Jørgensen and Desai, 2017). However, this has consistently failed to offer any real sustainable solution to the fundamental conflict or discrepancy between the companies' core business model (the underlying economic logic driving the unfettered accumulation of people's personal information as advertisement data) and the right of the people to privacy and protection of their information.

Another important legal framework that offers a sort of shield against accountability and liability for data breaches is the California Consumer Privacy Act of 2018. This is a more recent development, and it is regarded as more comprehensive

privacy law, albeit a state rather than federal law. This is unsurprising given the status of the state of California being the home of tech companies (recall, it is the headquarter of Facebook and Google). In contrast to the federal Privacy Act of 1972 which only applies to government agencies, this Act applies to private actors and recognises a right to privacy. It applies to many businesses, including data brokers. The landmark law secures new privacy rights for individual consumers, including the rights: to know about the personal information being collected about them; how the information is used and shared; to know whether their personal data is sold or disclosed and to whom; to say no to the sale of personal data, of access their personal data; to request for the erasure of their personal information; to opt-out of the sale of personal information; and to non-discrimination for exercising their privacy rights.

Big Tech companies are also required to provide clear and candid information about their data practices. Whereas the FTC Act which makes no provision for individual users to request for confirmation from the tech companies that their information is being processed (Hoofnagle, 2010), Google and Facebook as California-based companies are required by California Privacy Act to include this in their privacy policies. The Act also recognises the right of individual users to request for their information to be deleted held when they exit the service. However, this Act only protects against serious invasions of privacy, and any invasion of privacy can be justified if there is a higher-order interest which is furthered by the practice (Jørgensen and Desai, 2017). According to Solove (2013), the US privacy protection law has remained largely unchanged since 1970s. The law essentially provides set of principles on data on managing data, and has consistently fallen short of providing people with meaningful control over their data. Accordingly, ‘it legitimises nearly any form collection, use or disclosure of personal data’ (Solove (2013, p. 1880).

To sum up, some scholars have contended that this regulatory environment is more of an enabler and shelter for these companies than a constraint (Flyverbom *et al.*, 2019; Zuboff, 2019). Thus, there has been calls for a more comprehensive regulation. Therefore, part of analytical focus in this thesis is to explore the ways in which Facebook and Google attempt to influence the governance systems and negotiate the ‘right’ terms for themselves with which they have to comply and could be held to accountable, going forward. By governance systems, I mean the procedures, rules and standards and terms for holding Facebook and other tech companies accountable. This

is within the study's broad aim of exploring how corporate actors understand, frame and negotiation key conditions of accountability relationships between their organisations and wider society with respect to harms associated with their business models. In doing so, I agree with Martin (2016) who suggests that the focus should shift from placing the onus of data and privacy protection on individual users to make an informed choice. It has now become to understand the roles and responsibilities the OSPs themselves want to take in minimising and/or mitigating the harms to user privacy. The same logic applies to the harm related to public safety: rather placing onus of content moderation on some selected users, it is important to understand how they frame and negotiate their own unique responsibilities.

Because these organisations are uniquely positioned to undermine or respect societal expectations about user privacy and public safety, it is therefore useful to inform our understanding on how they themselves construct, frame, enact, or make sense of, their own accountability and responsibilities for the negative societal effects of their business models. According to Martin (2016, p. 51), Facebook, Google and other OSPs are broadly placed within three hypothetical roles; first, as a member of a supply chain of information traders, second, within a network of digital surveillance actors; third as an arm of law enforcement. Since these organisations themselves have economic stake and are probably the top gainers from the user data, they have to bear bult of the responsibilities the privacy-safety protection and addressing the threats to these important societal values. Such responsibilities broadly include minimising and/or mitigating the harms to user privacy and public safety and enacting necessary changes to the configuration of their business models and service platforms. Afterall, the technologies and data accord the status of the most knowledgeable and powerful in the relationship and the entire digital ecosystem. Though the technologies have led to the democratisation of data, where more actors have access to more information about the service users, developing meaningful systems and standards of accountability for the harms the technologies and their 'affordances' pose to user privacy and safety languish (Langenderfer and Cook 2004).

Before proceeding on the empirical analysis of the ways in which the CEOs construct, frame or make sense of their organisations' accountability for the harmful impacts of their business models on society, it is necessary to give some background and organisational details about the two hearings that produces the main dataset

analysed in this thesis. This brings me to the final section in this chapter: an overview of the two public hearings used to examine how the CEOs of the two dominant OSPs make sense of their accountability for the harms associated with their business models.

4.5 Background of the two public hearings analysed

While previous sections have attempted to highlight the general background of the issues of accountability confronting the two organisations under consideration, this section summarises the proximate background of the public hearings that produced accounts analysed in this dissertation. This section provides an overview of testimonies (a unique genre of accounts produced at public hearings) as a natural site for investigating accountability as a practical task of giving and receiving of accounts. It further outlines key participants and key features of the two hearings selected for this study, i.e., who calls on who to account and for what.

The appearance of corporate executives at public hearings or inquiries that are investigating the questionable or scandalous business activities, models, strategies or practices of companies that the executives are leading signals crisis situations and threats to legitimacy of the organisations. The importance of such appearances resides in their symbolic nature. In the case of Facebook's and Google's appearances at the US congressional hearings, the appearances are oriented to defending and preserving their companies' business initiatives and models; to demonstrate capacity and willingness of their organisations to take responsibility for harms associated with their business innovations, models and practices and to maintain public's trust in their organisations. The accounts and discourses mobilised by Mark Zuckerberg and Sundar Pinchai during their talk-in-interactions with the legislators or political representatives at the US congressional hearings and the implications for our understanding of corporate accountability merit close-reading analysis because 'accountability' involves 'rendering intelligible aspects of some aspect of our lives or our selves...or our experience of the world' (Willmott, 1996, p. 23).

As it has been alluded to, testimonies given at public hearings present a natural and useful site to investigate accountability as a practical task of accounts giving and receiving as well as the ways in accountability is enacted, evaded or manoeuvred. According to Sulitzeanu-Kenan (2010), public hearings are typically organised for at least three main reasons, namely, establishment of accountability, responsibility and blame, promotion of public interests, and preservation and re-assertion of legitimacy of the government and those from who accounts are sought. Broadly speaking, the official mandate of public hearings includes ascertaining the facts of particular phenomena,

events and outcomes, what is wrong with a particular state of affair, what has happened or what is happening, what need to be done (Gephart, 2007).

It also involves defining and determining bearers and locus of responsibility. The issue of responsibility is often discussed at the episodes of public hearings. Indeed, the questions are typically framed with a view to defining and determining responsibility for an undesirable state of affair, error, failure or the controversial handling or management of a state of affair. Just as the questioned are typically framed to attribute responsibility to the accountable actors (referred to as witnesses in public hearings) and the organisations they represent, the actors are themselves see the settings as an opportunity to negotiate and re-negotiate individual and corporate-wide responsibility, blame and agency (Gephart, 2007). Accountability in this way is discursively oriented towards manage and negotiating (full acceptance, deflection, evasion, minimisation) of responsibility.

Public hearings constitute an interactional setting for this study. There are two specific hearings whose transcripts are analysed were organised by the standing committees of the US Congress (i.e., both the Senate and the House of Representatives). It is within these two hearings that accounts are elicited, given and refused. There are three main categories of participants, namely, the inquiry committees, the CEOs and the general over-hearing audiences. The members of the committees of the Congress that organised the public hearings are taken to represent the interests of the general public, and the socio-political norms, rules and values espoused or invoked by the CEOs and the members of these committees are reflective of the broader American society. Also, with the presence of multifarious over-hearing audiences like the media, civil society groups, and the general public, the accounts elicited and given are oriented to these general audiences rather than to the committee members alone. The answers to the questions who calls on whom to and for what are: the American society represented by the political representatives hold the digital platforms companies like Facebook and Google accountable for issues relating to the threats their data-driven business models pose to privacy and security.

In the course of producing the talk that constitute the testimonies, both the CEOs and the members of the committees oriented to the hearings as composed of questions asked by them and answers given in response respectively. That is, accounts elicited by the members of the committees and given by the CEOs. A statement by the Chairmen

laid down the procedure that governed conduct of the hearings. The two hearings were prompted by the recurring cases of privacy invasions and questionable contents. However, a proximate event that directly led to these hearings was the Cambridge Analytica scandal. While Facebook was directly involved, Google was only implicated because their shared business model, which was originally invented by Google (Zuboff, 2019).

The subsequent invitation of Google CEO to appear before the Congress after his Facebook counterpart exemplifies spread of legitimacy threats to organisations in response to reported corporate deviance (e.g., Jensen, 2006; Jonsson *et al.* 2009). This scandal event in particular further intensified the debates on the accountability and responsibility of these organisations to society with respect to questionable aspects of their practices, specifically concerning issues of data privacy and platform contents. The analysis of the discursive enactment and construction of accountability takes place in the light of, but not primarily about, these issues.

This scandal was first reported in December 2015 by a journalist of the *Guardian*. The first report had it that a political consulting firm known as Cambridge Analytica had access to the personal information of over 50 million Facebook users and might have harvested this data without the users' knowledge or permission, a violation of the FTC's core principles and the Consent Order last entered in 2011/2012 which would later be proven to be true (Guardian, 2015). On 17 March 2018, both the *Guardian* and the *New York Times* reported that Cambridge Analytica had exploited the personal information of approximately 50 million Facebook users without their knowledge and permission. Specifically, using a personality quiz he created, Professor Kogan collected the personal information of 300,000 Facebook users, and then collected data on millions of their friends. It was alleged that Facebook had given the app developers the permission to access the profile, newsfeed, timeline, and private messages. In a press release, Mark Zuckerberg described it as 'a breach of trust' with its users.

The FTC found that Facebook's privacy policies had deceived users in the past. To settle privacy violations, Facebook was fined a record fee of \$5bn by the FTC. The \$5bn fine is believed to be the biggest ever imposed on any company for violating consumers' privacy. After several years of initial, Facebook in April 2018 eventually disclosed publicly that a Cambridge University researcher might have improperly

accessed and shared the data of up to 87 million of Facebook users with a political consulting firm. It is noteworthy that this was the biggest all the incidents of data breach that had ever been reported in the history of the company and the entire Internet industry. In his announced, the FTC Chairman Joe Simons lamented, ‘despite repeated promises to its billions of users worldwide that they could control how their personal information is shared, Facebook undermined consumers’ choices’.

Finally, the US Securities and Exchange Commission (SEC) also found that although Facebook discovered the misuse of its users’ information in 2015, it did not clarify and formally disclose this for two years, instead telling investors that user data ‘may’ have been improperly accessed. SEC announced charges against Facebook for making misleading disclosures regarding its handling of user data. Facebook latter settled out court by agreeing to pay \$100m. It was after this incident that that the calls for accountability of tech companies were particularly loudest leading to constitution of public inquiries, which provide the data upon which this study is based.

Chapter summary

This chapter has presented the backgrounds to the data analysis in the next three chapters. I have shown how the nature of the business model of Facebook and Google—built around the systematic process of collecting, processing, using, storing and transferring data to provide advertising services to corporate and political organisations—raise an array of complex issues of accountability. Such business model and practices are laced with serious public criticisms and concerns protecting digital privacy of the users. This is also true of the frequent incidents of abusive or moral disapproving contents on their platforms and the threats these pose to threatening public. Therefore, the focus of the analysis, starting from Chapter 5 through Chapter 7, is on understanding how the ways the CEOs construct or contest their organisations’ accountability of social harms associated with their business models, practices and services. The analysis that follows examines how the CEOs construct and enact accountability for harms associated with their organisations’ business innovations, models, practices, and services, with focus on the issues of user privacy and public safety. It explores their understandings of their responsibility, who and what should bear responsibility, and the criteria by which they want their organisational conduct and practices judged. I explore the patterns of meaning-making as well as the common-

sense ideas and logics they draw upon in making sense of their organisations' accountability. The next three chapters are dedicated to analysing the accounts given by the CEOs.

Table 4.1: Timelines of major controversies surrounding Google data practices 2011-2018

Key dates	Issues
March 2011	The FTC first required companies to create a comprehensive data privacy program to protect consumer data privacy.
Oct 2011	Use of information without user knowledge and permission. Lack of clarity, lack of user control. Deceived users Agreement to settle charges in violation of own privacy promises and institution of Consent Order.
Nov 2012	Placed advertising tracking codes known as cookies on users computers without their knowledge and permission, after Google told them that they would be opted out of such tracking. Violation of previous settlement that prohibited it from misleading consumers over how they could control collection of their data. Payment of \$22.5 million to settle the charges that for misleading users and institution of Consent Order.
Dec. 2014	Billed in-app purchases without any password requirement or other method to ensure account holder authorization Unfair billing of in-app charges and institution of Consent Order
March 2015	Divulged search queries to third parties without knowledge and permission of the users Payment of \$8.5 million settlement in breach of the covenant of good faith and fair dealing
Dec. 2018	CEO Sundar Pinchai appeared before the House Judiciary Committee Hearing on its ‘data collection, use and filtering practices’ Report yet to published

Table 4.2: Timelines of major controversies surrounding Facebook data practices 2011-2018

Key dates	Issues
March 2011	The FTC first required companies to create a comprehensive data privacy program to protect consumer data privacy.
Sept. 2011	Introduced a program that allowed tracking of purchasing behaviour of users and notification of the users' friends of what had been bought –without any user knowledge and permission, offline tracking of users In Nov, it deceived users by telling them that they could keep their profile information private and then repeatedly allowing it to be shared and made public. Payment of fine for deceptive trade practice and institution of Consent Order
July 2012	Provided information to third parties, verified apps not checked. Users' not able to restrict access to profile information. Deceptive privacy settings; Deceptive verified apps program; Unfair and Deceptive 2009 privacy policy change Unfair and deceptive privacy policy changes/settings and institution of Consent Order
July 2014	Facebook's psychological experiment on 700,000 Facebook users No investigation reported
July 2015	Policy changes announcing commencement of routine monitoring of users' activities across the web for advertising purposes (inability of users to control their privacy settings; introduction of an 'opt-out' method for data collection) No investigation
March 2018	Cambridge Analytic scandal (first reported in April 2015) Biggest scandal involving giving access to third part app developers to access personal info of 87 million users, or failure to protect users' data Deceptive trade practice
April 10-11 2018	Facebook CEO attended Congressional hearings testifying about controversies over Facebook data privacy, and being questioned for almost 10 hours in two days by senators and representatives over the company's privacy policies

CHAPTER 5: ANALYSIS I

5.1 Introduction

The focus of this chapter is on the analysis of Mark Zuckerberg's testimony and construction of accountability for social harms associated with Facebook's business models and practices. The analysis will illustrate how MZ makes sense of and accounts for his organisation's business models and practices, and how he constructs and negotiates accountability for privacy-and safety-related harms associated with business models and practices. It involves understanding the ways MZ accounts for Facebook business models and practices as well as the harms the business models pose to consumer privacy and public safety. More specifically, I will explore how MZ discursively constructs 'what, is wrong with Facebook business models' and 'what should be done' in the light of ongoing public scrutiny, criticisms, and demands for accountability. How he accounts for responsibilities for past breaches of user privacy and public safety.

The analytical focus is on the ways the MZ interpret and negotiate Facebook's accountability for the societally harmful impacts of the organisational practices and business models. The analysis will focus on identifying various discursive devices used by MZ in his accounts for harms associated with the organisational practices and business models, specifically regarding issues of user privacy and public safety of the conducts and contents generated on and through the company's platforms. These issues are topicalised in various extracts, both explicitly and implicitly. Generally, these are foregrounded in conversational turns or question-answer-assessment sequences in terms of expressions of societal expectations, allegations, blame, critiques, threats of sanctions or government interventions and regulations. They are also foregrounded in discussions of specific incidents of questionable events, acts or omissions.

As highlighted in Chapter 2, the practice of accountability in the form of account-giving accounts and responsibility-taking, from the standpoint of CEOs, are integral part of leadership responsibilities and efforts at preserving organisational interests especially in the light of legitimacy-threatening events—in this case, the allegation of complicity of Facebook in the Cambridge Analytica scandal as well as the general states of affairs and enduring controversies relating to Facebook business models and practices. From the standpoint of the members of the hearing committee, interrogating the Facebook

business practices, holding the company to account through its CEO is part of their constitutional mandates. The extracts used throughout this chapter are illustrative and indicative rather than an exhaustive list of all instances where critical issues of accountability are raised, debated, interpreted and negotiated.

Table 5.1: List of participants whose words are quoted

Role	Name	Position
Leader	Mark Zuckerberg	Founder, CEO and Chair of Facebook
Inquirers	Charles Grassley	Chairman of Judiciary Committee
	John Thune	Chairman of Commerce Committee
	Bill Nelson.	Ranking member of Commerce Committee
	Maggie Hassan	Member of Commerce Committee
	Richard Blumenthal	Member of Commerce Committee
	Orrin Hatch	Member of Judiciary Committee
	Roger Wicker	Member of Commerce Committee
	Lindsey Graham	Member of Judiciary Committee
	Richard Durbin	Member of Judiciary Committee
	John Kennedy	Member of Judiciary Committee
	Kamala Harris	Member of Judiciary Committee

Table 5.1 is a list of participants whose words appears in this chapter as either in the extracts or quoted in the analytical narrative.

For clarity, throughout this chapter, the key themes recovered from the analysis of MZ’s accounts (i.e. interpretations and interpretative repertoires or logics through which MZ account for FB practices, and interpret or negotiate its accountability, in response to questions posed by the legislators) are written in *italic*. As highlighted in Chapter 3, these interpretative repertoires, or discursive devices, or can be any feature of his testimonies or ways in which the testimonies are rhetorically constructed and organised by which means MZ excuses or justifies some of the company’s (in)actions, (mis)conduct or specific states of affairs, and interpret or negotiate accountability in respect of the social harms associated with the company’s innovations, core business models, practices or services. Aspects of the CEOs’ testimonies (or the questions framings of the legislators whenever they enhance analytical insights) that strike analytical attention are underlined.

The process of holding to account and giving an account that follows generally patterns of question–answer, and in some instances, question–answer–assessment. It involves members of the committee holding MZ to account for his organisational business model, practices, policies and states of affairs. While questions by the members of the committee are generally critiquing the company’s business model, practices, policies and states of affairs, expressing societal interests, and seeking to

convey the expectations of the general public and the over-hearing audiences that they represent. In his own part, MZ is attempting to respond to the questions and critiques, acknowledge, accept, deny, minimise, mitigate or refute some of the allegations and critiques and defend himself and his company through account-giving and the account-constitutive discursive devices.

Generally in his responses, MZ give accounts to counter the accusations, criticisms and doubts cast against him and his organisation. Generally, the CEO with his accounts and constitutive discursive devices, in different ways and varying degrees, is enacting *accountability* by explicating, excusing, and justifying his company's business model, practices, or specific steps taken, not taken, or to be taken; interpreting, negotiating and reframing (admitting, avoiding, and displacing) allegations of blame; displaying willingness to adapt, change and learn. More specifically, three broad patterns of constructing responsibility can be identified. First, responsibility *acknowledged*, which involves expressing feelings of, promise, or willingness to take, responsibility in a manner that does not necessarily translate into the assumption of full responsibility (e.g., Extract 1 where MZ construes content responsibilities as supererogatory).

Second, responsibility is *deflected* by foregrounding other actors that potentially answerable, blameworthy, or responsible, or by invoking shared fates, identities, practices and problems (e.g., Extract 2). Third, topics that could potentially lead to attribution of responsibility are sometimes *deferred* by temporally shifting the topics or by reframing key parameters of the questions such as temporal focus, from past to future, description of measures to be taken in future, expression of willingness to change, to be more proactive, or to learn without taking on full responsibility for certain past acts or omissions and/or future actions (e.g., 13). These patterns of responsibility as well as various discursive devices used in constructing them are illustrated throughout the extracts.

The analysis is divided into two main sections. The first section (5.2) focuses on how MZ accounts and constructs responsibility for privacy and content-related harms associated with Facebook business models and practices. This is aimed at developing our understanding on how issues of accountability are constructed and negotiated, such as who should bear responsibility and appropriate standards for evaluating the organisational activities and social impacts (see Day and Klein, 1987; Sinclair, 1995;

Whittle and Mueller, 2015; Willmott, 1995). The second section (5.3) illustrates how MZ accounts for his company's stance on regulation. This is aimed at developing our understanding on how accountable actors attempts to co-constitute, (de)legitimise, influence, negotiate, or even subvert the very systems of accountability (in this case, proposed government regulation) that would later govern their corporate actions or decisions and the general ways business is conducted (see Whittle *et al.*, 2016; Yang, 2012).

5.2 Part I: Accounts of social harms associated with FB business models

The two extracts below centre on issues of multi-category membership (hybridity) and they are handled. Both extracts are taken from MZ's interchange with Sen. Dan Sullivan. The issue is the need to clarify the 'exact' nature of Facebook business. The question draws attention to the complexity and fuzzy boundaries of the business, and elicits MZ's ideas on how the company's business should be categorised primarily for the purpose of defining responsibility and determining 'right' regulation. MZ denies content-related responsibility through a claim of being 'a tech ceompany' which does not produce the contents.

Extract 1: Resisting imposed label 'I view us as a tech company'

- 1 **DS:** [...] one final question. It kind of relates to what you're
- 2 talking about in terms of content regulation and what exactly –
- 3 what exactly Facebook is. You know, you – you mention you're a
- 4 tech company, a platform, but there's some who are saying that
- 5 you're the world's biggest publisher. I think about 140 million
- 6 Americans get their news from Facebook, and when you talk to –
- 7 when you mentioned that Senator Cornyn – Cornyn, he – you said
- 8 you are responsible for your content. So which are you, are you
- 9 a tech company or are you the world's largest publisher, because
- 10 I think that goes to a really important question on what form of
- 11 regulation or government action, if any, we would take?
- 12 **MZ:** Senator, this is a – a really big question. I – I view us as a
- 13 tech company because the primary thing that we do is build
- 14 technology and products.
- 15 **DS:** But you said you're responsible for your content, which makes...
- 16 **MZ:** Exactly.
- 17 **DS:** ... you kind of a publisher, right?
- 18 **MZ:** Well, I agree that **we're responsible for the content, but we**
- 19 **don't produce the content.** I – I think that when people ask us
- 20 if we're a media company or a publisher, my understanding of
- 21 what – the heart of what they're really getting at, is **do we**
- 22 **feel responsibility for the content on our platform. The answer**
- 23 **to that, I think, is clearly "yes."** And – but I don't think that
- 24 that's incompatible with fundamentally, at our core, being a

25 technology company where the main thing that we do is have
26 engineers and build products.

At stake is whether the company should be categorised as a tech company, or a publishing company, or even a hybrid. Sen Sullivan asks ‘what exactly Facebook is’. This issue is central to the debates surrounding the debate on the appropriate regulatory system to govern the business model of Facebook (and other tech companies). As the extract indicates, it is key to determining who and what should bear what responsibilities for harms activities that take place on the platforms pose to public goods like public safety. The category ‘tech company’ is chosen by MZ to position Facebook as neutral facilitators and to attenuate accountability, downplay agency, and minimise responsibility.

In lines 13-15, MZ straightforwardly asserts the identity of the company as ‘a tech company’, justified by specification of the company’s ‘primary’ activities. Notice the expressions ‘I view’ and ‘primary’ (examples of *hedging device*). Hedging is used to qualify or limit statements, and to mitigate potential challenge (Pomerantz, 1984). It is also important to note the silence on the alternative category identity ascribed to the company (media company or publisher). This silence is taken up in the second turn in lines 16-17, where Senator Sullivan reminds MZ of his previous statement where he said Facebook is responsible for the content on its platform (‘But you said you’re responsible for your content, which makes...’). MZ is held accountable to a part of the question that is not addressed: the alternative categorisation and responsibility for the platform contents. Senator Sullivan poses a leading question (‘... you a kind of publisher, right?’). Before proceeding to analyse the rest of the interchange, here is a note on the exchange thus far.

The perspectives shared by Senator Sullivan on FB’s core business and the categorisation of its services remind us that the notions used to describe the business and services provided by Facebook (and Google) carry specific—and often contested—meanings (Ananny and Gillespie, 2016; Gillespie, 2010). Moreover, if major platforms are considered to function as news platforms, an important societal infrastructure, the issue about the categorisation of FB’s ‘exact’ business and services is inextricably linked with, and indeed often prompts the consideration of what responsibilities should be expected and normatively ascribed to them and the appropriate regulatory system—a

point I return to in the later part of this analysis and subsequently in the Dissertation's Conclusion and Discussion of main contributions.

MZ's response to this yes/no question of category ascription is oddly complex and elaborate. His response ('Well, I agree we're responsible for the content, but we don't produce the content') goes back to address the prior question on responsibility, but again not a confirmation or disconfirmation of the ascribed category. Although the 'well' preface of the account could be taken as agreeing with Mr. Sullivan's ascription of content responsibility, the qualification ('but we don't produce the content') makes it clear that the answer is to the previous question on responsibility. This depicts a *show of concession* (Antaki, and Wetherell, 1999) similar to a standard structure of concession accounts ('Yes, but...'). This qualification serves to mitigate a potentially implicating ascription, and helps to minimise the company's responsibility for the platform contents.

MZ *reformulates* the question on whether Facebook is a publisher from a yes/no format to one that deserves clarification. He creates a contrast between 'being responsible for the 'content' and 'producing the content'. This contrast is achieved in Zuckerberg's account through formulating of own preferred interpretation of the nature of the company's responsibility. He then follows it up with explanations on whether the company 'feels' (his word) responsibility for the content on its platform. The key issue here is that the terms of his account are not set by Senator Sullivan's original question, but by his version of the question. What his reformulation achieves is justification and re-legitimation of the category 'tech company', as well as offering him an opportunity to share his own true (albeit narrow) view of responsibility. In addition, the reformulation reconstitutes the issue of content responsibility and becomes more complex and nuanced, by creating an additional competing discourse ('content production').

MZ's attempt to further elaborate on his response produces a rather vague explanation of responsibility ('And – but I don't think that that's incompatible with fundamentally, at our core, being a technology company where the main thing that we do is have engineers and build products'). It is not fully clear if this statement means being responsible for the platform content is compatible or incompatible with the company's core activities of having engineers and building products. This could be interpreted as an effort to discursively align the company to the social and inquirers'

expectations. To sum up, what this extract shows is the complex nature of Facebook's core business, the challenge in categorising it, and the implication for defining key features and issues of accountability for managing and moderating potentially disapproving conduct and contents on the platform.

The extract reveal how MZ manages the ascription of an alternative and potentially problematic identity associated with the complex nature of the company's service by asserting and justifying the company's identity. This serves to manage expectations by circumventing unwanted ascription. With this, MZ reformulates responsibilities as supererogatory (i.e. responsibilities that are not required but the organisation is willing to assume to some extent, going forward). It is an example of *acknowledged but not full accepted* responsibility. While MZ expresses feelings of responsibility for the conduct and content on its platform, just like the traditional media and publishing companies, the commitment is partial and vague.

Extract 2 is taken from MZ's exchange with Chairman Charles Grassley (CG). This is the first question MZ is asked after presenting his written opening statement. Account is sought in respect of the conduct of the organisation and how it discharged its responsibilities in the events leading up to the Cambridge Analytical scandal and other incidents of breaches of data privacy. Chairman Grassley questions the company's failure in its responsibility to inform the users about the use of their information and failure to notify them when such information is compromised, and he also elicits explanations for the MZ/Facebook's view of responsibility with respect of informing/notifying users. The question draws attention to issue of transparency, non-disclosure and non-inclusive policy statements.

Extract 2: Foregrounding other actors (i.e., users and others tech firms)

- 27 CG: Facebook collects massive amounts of data from consumers..., yet
28 your data policy is only a few pages long and provides
29 consumers with only a few examples of what is collected and
30 how it might be used. The examples given emphasize benign
31 uses, such as "connecting with friends," but your policy does
32 not give any indication for more controversial issues of such
33 data. My question: Why doesn't Facebook disclose to its users
34 all the ways that data might be used by Facebook and other
35 third parties? And what is Facebook's responsibility to inform
36 users about that information?
- 37 MZ: Mr. Chairman, I believe it's important to tell people exactly
38 how the information that they share on Facebook is going to be
39 used. That's why, every single time you go to share something

40 on Facebook, whether it's a photo in Facebook, or a message –
41 in Messenger or What's App, every single time, there's a
42 control right there about who you're going to be sharing it
43 with – whether it's your friends or public or a specific group
44 – and you can – you can change that and control that in line.
45 To your broader point about the privacy policy, this gets
46 into an – an issue that I – I think we and others in the tech
47 industry have found challenging, which is that long privacy
48 policies are very confusing. And if you make it long and spell
49 out all the detail, then you're probably going to reduce the
50 percent of people who read it and make it accessible to them.
51 So, one of the things that – that we've struggled with over
52 time is to make something that is as simple as possible so
53 people can understand it, as well as giving them controls in
54 line in the product in the context of when they're trying to
55 actually use them, taking into account that we don't expect
56 that most people will want to go through and read a full legal
57 document.

There are two important features of this extract. The first thing to note is the intertwining of the backward-looking (retrospective) and forward-looking (forward-looking) responsibility in the question posed by Chairman Grassley (lines 6-10). Both questions raise issues that implicate the two phases of responsibility in innovation and technology sectors, namely, responsibility around the process of innovations and responsibility for the products (innovations) the result of such processes (van Poel and Sand, 2021). Another is the way MZ orients to roles and responsibilities of the users and 'others' within the industry through the expressions 'control right' and 'we and others'.

In lines 42-45, MZ makes reference to 'control right' enjoyed by the users to manage their own privacy. This works to displace part of the responsibility for privacy protection to the users themselves. In lines 46-47, MZ makes reference to other companies ('we and others in tech industry'). The phrase 'we and others' travels across all categories of companies in the industry, thereby depicting the issue as common and not unique to Facebook alone but in short it is everyone's problem. Taken together, the agency and role of the users are foregrounding, and the potentially blameworthy issue of non-inclusive policies is generalised across the industry. It is important to note how similarity with other companies within the industry is stressed as way to manage blame and criticisms. The rest of the account is how MZ seeks to mitigate the criticism of the company's privacy policies by highlighting the dilemma in having short privacy policies and the hypothetical 'long

privacy policies'. He compares the latter to 'full legal document' and claims it would be 'very confusing' for 'most people' to reading. This account works to justify and legitimise the company's policies. All of these work to dismiss the criticisms of polices bereft of transparency.

To sum up, the key feature of this extract is how issues of is responsibility is constructed in a way that foregrounds the agency and role of the service users themselves as well as other companies within the industry. First, it introduces the control resource and right of users to manage their information and privacy. Second, the problem is generalised to other tech firms ('we and others in the tech industry') by reformulating the issue as an industry-wide challenge. Finally, it is an attempt at managing expectations and mitigating criticisms regarding the company's privacy policies. The next extract draws attention to perceived tension between economic and moral responsibilities, with specific emphasis on the exposed conflict between business model and bottom line and the users' privacy and wellbeing. This extract is from MZ's exchange with Senator Maggie Hassan (MH).

Extract 3: Downplaying tension between private and public interests

- 58 MH: I've looked at Facebook's 2017 corporate financial statement,
59 where you lay out some of the major risks to your business.
60 One risk is a decrease in, and I quote, "user engagement,
61 including time spent on our products." That concerns me
62 because of the research we've seen suggesting that too much
63 time spent on social media can hurt people's mental health,
64 especially young people. Another major risk to your business
65 is the potential decline in – and here's another quote – "the
66 effectiveness of our ad targeting or the degree to which users
67 opt out of certain types of ad targeting, including as a
68 result of changes that enhance the user's privacy." There's
69 clearly tension, as other senators have pointed out, between
70 your bottom line and what's best for your users. You've said
71 in your testimony that Facebook's mission is to bring the
72 world closer together, and you've said that you will never
73 prioritize advertisers over that mission. And I believe that
74 you believe that. But at the end of the day, your business
75 model does prioritize advertisers over the mission. Facebook
76 is a for-profit company, and as the CEO you have a legal duty
77 to do what's best for your shareholders. So given all of that,
78 why should we think that Facebook, on its own, will ever truly
79 be able to make the changes that we need it to make to protect
80 American's well-being and privacy?
- 81 MZ: ... in a couple of different ways. The first is that I think
82 it's really important to think about what we're doing, is
83 building this community over the long term. Any business has

84 the opportunity to do things that might increase revenue in
85 the short term, but at the expense of trust or building
86 engagement over time. What we actually find is not necessarily
87 that increasing time spent, especially not just in the short
88 term, is going to be best for our business. It actually – it
89 aligns very closely with – with the well-being research that
90 we've done. That when people are interacting with other
91 people, and posting and basically building relationships, that
92 is both correlated with higher measures of well-being, health,
93 happiness, not feeling lonely, and that ends up being better
94 for the business than when they're doing lower value things
95 like just passively consuming content.

Senator Hassan's question exposes a tension between the company's business model and user' wellbeing and privacy. This is a critique of the company's business model in terms of the danger it poses to users' privacy and wellbeing by highlighting the tensions between the company's business model (and bottom line) and the concern for users' privacy and wellbeing. The idea expressed here is consistent with the notion of 'value conflicts' (van de Poel and Sand, 2021). This conflict or tension is managed by displaying long-term orientation.

MZ's account handles this value conflict by stretching the goal, creating two interrelated temporal referents and highlight the research conducted whose findings are contrary to the claims of Senator Hassan. In his response, MZ dismisses the notion of a conflict or tension between business model and users' wellbeing through the creation of two mutually reinforcing. The contrast is accomplished through a formulation of two different temporal frames or regimes of the company's focus and efforts: 'in the short term' and 'over time'. To show the importance of these two visualized regimes and dismiss the criticism relating to the perceived lack of concern for user privacy and wellbeing, MZ makes reference to the findings of the research the company itself conducted which he says: 'it aligns very closely with—with the [the users'] well-being'. A theoretical assertion is made in contrast to Senator Hassan's claim in (lines 31-36). The display of *long-term orientation* two the construction of two temporal regimes and reference to research work to resolve the tensions between the organisation's economic and social values. To put it simply, MZ is saying no tension in the *long-run*.

With this, we can see how MZ fairly displays two key attributes of a responsible innovator, namely *anticipation* of social consequences, both risks and benefits of innovations and feeding back to the innovation process; and *reflexivity* or ability to

reflect on the social goals, values, expectations, and promises of their innovations and awareness of their assumptions (Owen *et al.*, 2013; Stilgoe *et al.*, 2013).

The next extract is part of MZ's exchange with Mr. Charles Grassley (CG). The question is backward looking and seeking to establish blame and responsibility for potentially blameworthy action, inaction or negligence. The question is seeking to elicit MZ's awareness of cases where data was illicitly transferred in violation of the company's terms and conditions.

Extract 4: Topic shifting and claim of limited information

96 CG: Facebook handles extensive amounts of personal data for
97 billions of users. A significant amount of that data is
98 shared with third-party developers, who utilize your
99 platform. As of this – early this year, you did not actively
100 monitor whether that data was transferred by such developers
101 to other parties. Moreover, your policies only prohibit
102 transfers by developers to parties seeking to profit from
103 such data. ... besides Professor Kogan's transfer and now,
104 potentially, Cubeyou, do you know of any instances where
105 user data was improperly transferred to third party in
106 breach of Facebook's terms? If so, how many times has that
107 happened, and was Facebook only made aware of that transfer
108 by some third party?

109 MZ: Mr. Chairman, thank you. As I mentioned, we're now
110 conducting a full investigation into every single app that
111 had a – access to a large amount of information, before we
112 locked down platform to prevent developers from accessing
113 this information around 2014. We believe that we're going to
114 be investigating many apps, tens of thousands of apps. And,
115 if we find any suspicious activity, we're going to conduct a
116 full audit of those apps to understand how they're using
117 their data and if they're doing anything improper. If we
118 find that they're doing anything improper, we'll ban them
119 from Facebook and we will tell everyone affected. As for
120 past activity, I don't have all the examples of apps that
121 we've banned here, but if you would like, I can have my team
122 follow up with you after this.

Chairman Grassley asks MZ to confirm if he knows of other instances (aside the case involving Aleksandar Kogan and the one concerning Cubeyou) in which data was illegitimately transferred in violation of Facebook's terms and seeks clarifications on whether the CEO/company only became aware of the transfer through third parties. The question is specifically questioning MZ's accountability: the ability and willingness to account for, explain and justify one's actions or inactions (Boland and Schultze, 1996; Watson , 2004).

In his response, MZ expresses inability or unwillingness to account for specifics or specific details of the events through a *claim of limited information* ('I don't have all the examples of apps we've banned, but if you would like, I can have my team follow up with you'). As it can be seen, neither does MZ deny Mr. Grassley's criticism of having policies that permit data harvest and transfer. Instead, he orients to measures that the company is currently taking by investigating apps that had access to mass information, and the company's plans to any erring app ban as well as informing the users affected. This sort of response could be described as strategically evasive, achieved by shifting the focus of the discussion from accounts of the past to the current or future courses of actions, with the device of topic shift along the temporal dimension.

The phrase 'all the examples' is an important feature of this account which seems to tap into the design of the inquiry context (limited time available for each participant) as a resource to justify why the question cannot be sufficiently answered in the present context, even when the question requests for any instances or examples 'not all'. He manages to avoid providing the account sought by the inquirer through a subtle *appeal to the conditions* of the inquiry setting (i.e., the time constraint), and he in turn *defers* the account-giving by pledging to ask his team to 'follow up'.

Another important feature of this is the illustration of the limits to accountability that may manifest in accountability episodes due to backward-looking sense and pursuing accounts as blameworthiness (Anderson, 2009, van Poel and Sand, 2021). As it can be seen, MZ's displaying of limited knowledge comes as a means of resisting the account-giving. It provides evidence of how a strict pursuit of accounts to locate blame for past actions can undermine learning and diminish willingness of accountable actors in taking responsibility.

In the next extract, a similar pattern of accounting by that is built around *claim of limited information* in response to question to attribute blame. This extract is from MZ's exchange with Chairman Charles Grassley (CR). The main issue for MZ is to manage potential blame for inaction which does by explaining measures being taken to correct the anomalies.

Extract 5: Topic-shifting and claim of limited information

123 **CG:** Have you ever required an audit to ensure the deletion of
124 improperly transferred data? And, if so, how many times?
125 **MZ:** Mr. Chairman, yes we have. I don't have the exact figure on
126 how many times we have. But, overall, the way we've enforced
127 our platform policies in the past is we have looked at
128 patterns of how apps have used our APIs and accessed
129 information, as well as looked into reports that people have
130 made to us about apps that might be doing sketchy things.
131 Going forward, we're going to take a more proactive position
132 on this and do much more regular stock checks and other
133 reviews of apps, as well as increasing the amount of audits
134 that we do. And, again, I can make sure that our team follows
135 up with you on anything about the specific past stats that
136 would be interesting.
137 **CG:** I was going to assume that, sitting here today, you have no
138 idea – and if I'm wrong on that, that you're able – you were
139 telling me, I think, that you're able to supply those figures
140 to us, at least as of this point.
141 **MZ:** Mr. Chairman, I will have my team follow up with you on what
142 information we have.
143 **CG:** Okay but, right now, you have no certainty of whether or not
144 – how much of that's going on, right? Okay.

In Extract 5, Chairman holds MZ morally accountable to the ways he exercised leadership agency, authority and responsibility as the CEO. He asks if he has 'ever required an audit' and the number of times this had taken place. MZ confirms the first question, but unable to give the answer to the question part of the question ('I don't have the exact figure on how many times we have'). This is an example of *claim to limited information*. Instead, MZ highlights the specific actions and measures taken in the past and those that would be taken in the future to the data breach.

As it can be seen, his inability to provide the required statistics prompts Chairman's negative assessment ('I was going to assume that, sitting here today, you have no idea – and if I'm wrong on that, that you're able – you were telling me, I think, that you're able to supply those figures to us, at least as of this point'). In his assessment, Chairman treats the information sought as something that the CEO is morally expected to have and provide on the spot. The implication of this assessment of MZ's lack of response is that it casts MZ as 'uncooperative' (character) considering the fact it is the second question that he is asked on the day. In his response to Chairman's negative assessment of his inability to provide the required

figures, MZ pledges to have his team follow up with the Chairman. With this, personal agency and responsibility is displaced, or shared with the team.

In sum, the accounts and associated discursive devices are used to accomplish one purpose: *expressing willingness to adapt* by explicating measures being taken to correct and forestall anomalies. Another important feature of this extract is his claim to limited information. The next extract, taken from MZ's exchange with Chairman John Thune (JT) illustrates a similar act of explicating measures being taken to correct and forestall anomalies in a more nuanced pattern. These issues concern the accusations against the MZ and the company with respect to the company's privacy policies and failure to protect the users' right to privacy.

Extract 6: Highlighting the peculiarities and utilities of service offered

145 JT: This may be your first appearance before Congress, but it
146 is not the first time that Facebook has faced tough
147 questions about its privacy policies. Wired magazine
148 recently noted that you have a 14-year history of
149 apologizing for ill-advised decisions regarding user
150 privacy, not unlike the one that you made just now in your
151 opening statement. After more than a decade of promises to
152 do better, how is today's apology different, and why
153 should we trust Facebook to make the necessary changes to
154 ensure user privacy and give people a clearer picture of
155 your privacy policies?

156 MZ: Thank you, Mr. Chairman. So we have made a lot of mistakes
157 in running the company. I think it's – it's pretty much
158 impossible, I – I believe, to start a company in your dorm
159 room and then grow it to be at the scale that we're at now
160 without making some mistakes. And, because our service is
161 about helping people connect and information, those
162 mistakes have been different in – in how they – we try not
163 to make the same mistake multiple times. But in general, a
164 lot of the mistakes are around how people connect to each
165 other, just because of the nature of the service ... For
166 the first 10 or 12 years of the company, I viewed our
167 responsibility as primarily building tools that, if we
168 could put those tools in people's hands, then that would
169 empower people to do good things ... It's not enough to just
170 build tools. We need to make sure that they're used for
171 good. And I believe that, over the coming years, once we
172 fully work all these solutions through, people will see
173 real differences.

In Extract 6, MZ is responding to question about the company's policies with respect to users' privacy, including the accusations levelled against him for failing to honour his promises, and against the company for failing to protect their users' data.

MZ accounts for the issues by acknowledging and excusing mistakes at the same time, expressing the need to take a broader view of responsibility, and explaining the measures taken to correct the mistakes made to ensure that they do not happen again. A key feature of this extract is how MZ's personal and corporate accountability/responsibility is directly implicated and the ways he handles the issue, by invoking own personal circumstances as at the time the company was founded, and the nature and values of the service and own personal circumstances to manage criticisms.

In his response, MZ concedes to 'have made a lot of mistakes in running the company'. He handles his moral accountability by highlighting that the stage he was when he co-founded the company ('I think it's pretty much impossible...to start a company in your dorm room and then grow it to be at the scale that we're at now without making some mistakes). The phrase 'dorm room' (which is invoked in many other instances) is particularly pertinent here, functioning as a *stage of life device* (Antaki and Widdicombe, 1998, p. 138; Jayyusi, 1984, p. 106-109) which is used to foreground certain peculiar attributes of an individual based on the stage one is in life how such an individual and his/her actions be treated and evaluated for allocating credit and/or blame.

In this context, the phrase 'dorm room' is a *metaphor* that characterises a young person, precisely student, who should be seen as making 'mistakes' and not failures (and these mistakes are normal), a person who should be excused from harsh criticisms for his mistakes made while trying to do something not expected of people in his stage. The category implicates a conception of inexperience or immaturity, rather than failure. It constitutes MZ as experientially vulnerable and his inaction or inability to prevent the organisation that he co-founded from being used for harms as a reasonable youthful fallibility. Thus, his stage in life (from the time the company was founded up to this present time) is deployed as a device or resource for managing accountability.

MZ makes a further move by categorising the privacy breach as 'mistakes' and the fact that 'those mistakes have been different in — in how they — we try not to make the same mistake multiple times.' Characterising the breach as simply a mistake has the implication of downgrading or normalising the issue. His highlight of some of the beneficial aspects of the company ('helping to people to connect', 'empowering people to do good things') is example of a *metaphor of the ledger*

(Eliason and Dodder, 1999). This which serves to counterbalance the harms caused as well as helping to mitigate or neutralise accountability and blame by based on the assumption that that one has many good acts or intentions; hence, some bad actions are justifiable and tolerable.

The next extract illustrates another example of question-answer sequence that speaks to responsibility in retrospective or backward-looking sense. The extract is from MZ's exchange with Richard Blumenthal (RB), who Facebook of violating the FTC rule regarding non-consensual transfer of users' data.

Extract 7: Blame and responsibility for breaches displaced to third-party app developers

174 **RB:** Mr. Zuckerberg. You have told us today – and you've told the
175 world – that Facebook was deceived by Aleksandr Kogan when he
176 sold user information to Cambridge Analytica, correct?
177 **MZ:** Yes.
178 **RB:** I want to show you the terms of service that Aleksandr Kogan
179 provided to Facebook and note for you that, in fact, Facebook
180 was on notice that he could sell that user information. Have
181 you seen these terms of service before?
182 **MZ:** I have not.
183 **RB:** Who in Facebook was responsible for seeing those terms of
184 service that put you on notice that that information could be
185 sold?
186 **MZ:** Senator, our app review team would be responsible for that.
187 **RB:** Has anyone been fired on that app review team?
188 **MZ:** Senator, not because of this.
189 **RB:** Doesn't that term of service conflict with the FTC order that
190 Facebook was under at that very time that this term of service
191 was, in fact, provided to Facebook. And you'll note that the
192 Face – the FTC order specifically requires Facebook to protect
193 privacy. Isn't there a conflict there?
194 **MZ:** Senator, it certainly appears that we should have been aware
195 that this app developer submitted a term that was in conflict
196 with the rules of the platform.
197 **RB:** Well, what happened here was, in effect, willful blindness. It
198 was heedless and reckless, which, in fact, amounted to a
199 violation of the FTC consent decree. Would you agree?
200 **MZ:** No, senator. My understanding is that – is not that this was a
201 violation of the consent decree. But as I've said a number of
202 times today, I think we need to take a broader view of our
203 responsibility around privacy than just what is mandated in the
204 current law.

In Extract 7, Senator Blumenthal holds MZ to account for a perceived conflict in his account. Senator Blumenthal first asks MZ if his previous account that asserts that the company was deceived by the app developer (Aleksandr Kogan) when he sold user

information to a third party (in the context, Cambridge Analytica). A key theme here is the *reframing* of how a breach is labelled in order to mitigate or neutralise severity and liability as well as *deflecting blame and responsibility* to third party (the app developers). Other theme is an *appeal to not being aware* of the malicious intent of the app developers. Given that the degree to which an event is framed as a violation of core certain rules, standards, or values determines the extent to which such event becomes its blameworthiness, this is a direct threat to organisational legitimacy.

In his response, MZ upholds his previous account and confirms to be correct. Senator Blumenthal then shows on a big, printed placard the terms of service that he claimed Aleksandr Kogan provided to Facebook which conflicts with MZ's plea of deception. Based on this presented evidence, Senator Blumenthal Facebook then asserts that 'Facebook was on notice that he [Aleksandar Kogan] could sell that user information'. He then asks MZ if he has seen the terms of service before, which MZ says he has not seen before.

This is another instance of denial of agency and responsibility. While Senator Blumenthal's question seems to assume that MZ's plea of deception ought to have been informed by MZ's knowledge and full account of the incident as the CEO, MZ's response suggests otherwise. His response downgrades his agency by another negative epistemic device ('I have not'). The question of agency and responsibility continues with Senator Blumenthal's request to know the key actors responsible for vetting such terms of services which notified the company of the app developer's intentions to sell. Although his response, indicates the agent ('the app team review team'), he reconstitutes and transforms the question from actual responsibility and blameworthy action of app review team/company (for alleged complicity) to a 'normative' responsibility, using the phrase 'would be'. This is not only an attempt to protect the team's interest but to shield the company from threats to its reputation and public's trust. Senator Blumenthal's next question brings back the discussion to MZ's personal agency and blameworthiness ('has anyone been fired on that app review team?'). MZ answers in negative.

Senator therefore orients to the conflict between the app developer's terms of service and the FCT decree which requires companies to protect users' privacy. In his response, MZ portrays the company's platform policies as being against the action of the app developers, thus downplaying the accusation of intentionally licensing the

breach. Despite what appears to be a show of concession ('it certainly appears that we should have been aware that this app developer submitted a term that was in conflict with the rules of the platform'), MZ seems to be shifting the responsibility for the actual breach to the app developer while only admitting criticism not being 'aware' that the developers' terms were in conflict with Facebook policies.

MZ disagrees with Senator Blumenthal's assessment of the company's action as ('willful blindness, 'heedless and reckless' and 'violation of the FTC consent decree') by contesting the nature of the accountability issue, describing as not taking 'a broader view of our responsibility around privacy' and as well as non-violation of the FTC decree or any other current law. This at least allows him to express need to have 'broader view of responsibility' beyond the current legal imperative. This mode of accounting foregrounds an image of an expression of regret and, in turn, without necessarily taking responsibility for the company's role in the privacy breach. Agency, blame and responsibility are instead transferred to the developers who MZ claims deceives the company.

The next extract presents similar case of back-ward looking responsibility assignment and an account that transfers blame and responsibility to app developers. The main issue is about the responsibility to inform and notify key stakeholders when breach occurs. The extract is from MZ's exchange with Senator Bill Nelson.

Senator Nelson holds MZ accountable to why the company did not notify the users whose data was improperly transferred, when it was discovered. Senator Nelson asks (1) why the company did not inform the user, (2) whether the company has obligation to notify the users, and (3) if the company did inform the FTC the breach. FTC is an independent government agency charged with the responsibility of protecting consumers and enforcement of civil laws like antitrust laws.

Extract 8: Blame and responsibility displaced to third-party app developers

205 BN: When you discovered the Cambridge Analytica that had
206 fraudulently obtained all this information, why did you not
207 inform those 87 million?
208 MZ: When we learned in 2015 that Cambridge Analytica had bought
209 data from an app developer on Facebook that people had
210 shared it with, we did take action. We took down the app,
211 and we demanded that both the app developer and Cambridge
212 Analytica delete and stop using any data that they had. They
213 told us that they did this. In retrospect, it was clearly a
214 mistake to believe them.

215 BN: Yes.
 216 MZ: We should have followed up and done a full audit then, and
 217 that is not a mistake that we will make again.
 218 BN: Yes, you did that, and you apologized for it, but you did
 219 not notify them. And do you think that you have an ethical
 220 obligation to notify 87 million Facebook users?
 221 MZ: Senator, when we heard back from Cambridge Analytica that
 222 they had told us that they were not using the data and they
 223 had deleted it, we considered it a closed case. In
 224 retrospect, that was clearly a mistake. We should not have
 225 taken their word for it, and we have updated our policies
 226 and how we are going to operate the company to make sure
 227 that we do not make that mistake again.
 228 BN: Did anybody notify the FTC?
 229 MZ: No, Senator, for the same reason, that we had considered it
 230 a closed case.

MZ explains the measures taken by the company when it learned about the incident: ban and deletion of apps. He admits ‘mistake’ (‘it was clearly a mistake to believe them’) for not informing the users and FTC by *claiming that the company was deceived* (‘we should not have taken their words for it’). This works to deflect or shift responsibility and blame for the breach to the app developer, implying that the breach itself was out of the company’s control. Such expression together with the phrase ‘in retrospect’ (and its variants e.g., ‘in hindsight’ many times in the accounts) is an *appeal to hindsight-based defeasibility*, implying the company’s limited capacity to discern whether the app developers actually deleted the data. In effect, it is an excuse for a ‘mistake’, similar to saying that: ‘we couldn’t have known back in 2015 what now becomes clear’ (that the app developer and Cambridge Analytica had not deleted the data as claimed, and the consequences).

MZ then goes on to pre-empt what might be a critique of his account regarding the way he reported that the company had responded to the incident ‘we should have followed up and done a full audit then, and that is not a mistake that we will make again’. MZ further justifies why the company did not inform the users and FTC ‘we considered it a closed case’. He employs a *topic shifting device* that involves changing the focus of the question from the past to the future by explaining what the company has done to forestall similar ‘mistakes’ (‘we have updated our policies and how we are going to operate the company to make sure that we do not make that mistake again’). Together, this extract illustrates the *deflection blame and responsibility unto app developers by appealing to hindsight-based defeasibility, and displaying of willingness to learn*.

Accounts in Extracts 9 and 10 limit the role and responsibility regarding activities and contents on the platform by pointing to activities of other users including app developers who are exploiting the platform for their interest. Account in Extract 10 is used to demonstrate willingness to learn (an example of higher values).

This extract is taken from MZ's exchange with Senator Lindsey Graham (LG). The main issue is another allegation of 'complicity' in relations to a questionable ideology espoused by a member of his management team. MZ asserts that dissociates self and the organisation from the worldview by contextualising: act of explicating conditions and features of potentially questionable claims or events that unknown to those questioning them. MZ mitigates personal responsibility and blame by foregrounding the values of internal democracy practised.

Extract 9: Mitigating and negotiating blame by contextualising

- 231 **LG:** Thank you. Are you familiar with Andrew Bosworth?
232 **MZ:** Yes, Senator, I am.
233 **LG:** He said, "So we connect more people, maybe someone dies in a
234 terrorist attack coordinated on our tools. The ugly truth is
235 we believe in connecting people so deeply that anything that
236 allows us to connect more people often is 'de facto' good."
237 Do you agree with that?
238 **MZ:** No, Senator, I do not. As context, Bosworth wrote that
239 internally – that was an internal note. We have a lot of
240 discussion internally. I disagreed with it at the time he
241 wrote it. If you looked at the comment on the internet
242 discussion, a vast majority of people did too.
243 **LG:** Did you do a bad job as a CEO of communicating displeasure
244 of such thoughts? Because if he understood where you were
245 at, he would have never said it to begin with.
246 **MZ:** Well, Senator, we try to run our company in a way where
247 people express different opinions internally.
248 **LG:** **This is an opinion that disturbs me, and if someone that**
249 **worked for me said that, I'd fire them.**

In Extract 9, Senator Graham first asks MZ to confirm his familiarity a company's executive: Andrew Bosworth. Senator Graham then quotes a statement attributed to Bosworth where he is defending the mission of the company 'to connect people' with the ideology of 'the ends justify the means' He then asks MZ if he agrees with the statement. The context of this issue is that Bosworth was reported to have made this statement in a leaked memo, which was dated a day after the shooting and death of a Chicago man was recorded via Facebook live

(Hamilton, 2018, Business Insider). This statement is hearable as justifying terrorism.

In his response, MZ first expresses his disagreement with the statement before he goes on to downplay the severity of the statement through an appeal to the ‘context’ in which the statement was made (‘As context, Bosworth wrote that internally — that was an internal note’). He alludes to the internal discussions that had taken place on the statement, and insists that he disagreed with it at the time the memo was written. This appeal to location in which the ideology was expressed means that the idea was not originally meant for external audiences.

Senator Graham also invites MZ to assess his own leadership regarding how he personally handled (‘Did you do a bad job as a CEO of communicating displeasure of such thoughts?’). This is a negative assessment of MZ’s leadership with at two implications: it could either be taken as an accusation of MZ’s agreement with Bosworth’s statement or problem with his leadership. In essence, the question works to make accuse MZ of complicity or make him admit his moral failings regarding his non-exercise of his agency, authority and moral responsibility with respect to the ways he had handled the matter. In his defense, MZ produces another account which appeals to internal context which the inquirer is not privy to (‘we try to run our company in a way where people express different opinions internally’). This works to mitigate the negative assessment of him and his handling of the issue through an allusion to a commonplace leadership (participative style) which gives everyone freedom to contribute to the decision-making.

In sum, accusations and blame are managed by explicating mitigating circumstances that that are unknown to the public by explaining the context of a morally questionable claim by corporate executive and highlighting the internal democracy operates within.

To summarise, the analysis so far (Extracts 1-9) has illustrated how MZ’s accounts constitute efforts at explicating and justifying the organisational interests and stances on data privacy and issues related to conduct and contents on the company’s platform that are undermining public interests and values. Generally, his accounts, in different ways and varying degrees, perform *accountability* by (1) explicating business nature, model, policies, actions and steps taken or to be taken,

(2) dodging and displacing blame, justifying practices, (3) showing committing and willingness to committee, and (4) minimising responsibility. Examples analysed have revealed how MZ makes sense of the issues for challenging the relations between his organisation and society. Importantly, we have seen how his accounts and associated discursive devices are revealing a pattern of accountability and responsibility

In the next section, I examine the ways MZ, is questioned on his stance on government of regulation (which signals departure the current system of self-regulation), and how he accounts for his stance in a way that preserves and re-assert organisational legitimacy. Regulation is widely recognised in the literature a key accountability mechanism: an instrument or tool for developing, establishing, and improving accountability and making accountable actors/entities more answerable, responsible and sanctionable (Bovens, 2007, 2010; Dubnick, 1998). The five extracts analysed illustrate the stance of MZ and Facebook on government regulation.

5.3 Part II: Stance on regulation

Given that the core essence of accountability enacted in settings like this one is to render questionable organisational practices *intelligible and governable* (based on insights from ethnomethodological perspective). While state regulation (compared to corporate self-regulation) is among the most widely discussed tool for rendering organisations more accountability governable, it is a very contested issue. The development and implementation of any form of regulation to govern the business-society relations are often marked by contestation and resistance, and the relation between these big-tech companies and the American society is not an exemption. The debate on how to effectively govern the digital economy upon which the companies' business model relies is characterised by some tensions among different public and private interests and within some of the legitimate public values (such freedom of expression, privacy and safety).

To contextualise the interpretations made about the extracts examined in this section, it is noteworthy that Facebook and other tech companies currently operate under a system of self-regulation; they are exempted from certain legal provisions which other companies/sectors that involve kind of oversee news production (such as the mainstream media companies) are subject to. Section 230 of the American

Communication Decency Act of 1996 exempts platform companies from liability for facilitating the production and sharing of information on their platforms. However, this provision has been touted as a key barrier to achieving meaningful accountability. This has led to calls for more meaningful mode of governance specifically in form of government regulation. However, path to such regulation is not straightforward as the company's commitment and technical expertise are still being sought given the legislators and regulators themselves know little about the companies' business models, operations and practices (Pasquale, 2015). Their business models and practices still remain largely unintelligible to average people including those calling them to account.

To illustrate the practicality of the problem and prospects of developing effective regulation and the implications for the debates on accountability, this section examines MZ's articulations and constructions of stance on regulation by analysing how he handles questions on the subject. The ways in which MZ articulates the company's stance on regulation are mapped into three key discursive themes (1) Disclaiming anti-regulation stance; (2) Equating the own initiatives, policies and practices with the proposed regulatory changes; and (3) Highlighting dangers associated with the proposed changes.

Extract 10: A conditional committal stance to regulation

- 250 SG: Here's the question that all of us got to answer: What do we tell
 251 our constituents, given what's happened here, why we should let
 252 you self-regulate? What would you tell people in South Carolina,
 253 that given all of the things we've just discovered here, it's a
 254 good idea for us to rely upon you to regulate your own business
 255 practices?
 256 MZ: Well, senator, my position is not that there should be no
 257 regulation.
 258 SG: Okay.
 259 MZ: I think the Internet is increasingly ...
 260 SG: You embrace regulation?
 261 MZ: I think the real question, as the Internet becomes more important
 262 in people's lives, is what is the right regulation, not whether
 263 there should be or not.
 264 SG: But – but you, as a company, welcome regulation?
 265 MZ: I think, if it's the right regulation, then yes.
 266 SG: You think the Europeans had it right?
 267 MZ: I think that they get things right.
 268 SG: Have you ever submitted ... (LAUGHTER) That's true. So would you
 269 work with us in terms of what regulations you think are necessary
 270 in your industry?
 271 MZ: Absolutely.
 272 SG: Okay.

273 SG: Would you submit to us some proposed regulations?
 274 MZ: Yes. And I'll have my team follow up with you so, that way, we
 275 can have this discussion across the different categories where I
 276 think that this discussion needs to happen.
 277 SG: Look forward to it.

Extract 10 is from MZ's interchange with Senator Graham (LG). The overall themes here are what I describe as a disclaiming anti-regulation allegation (line 256), **conditional committal stance** on regulation (line 265) and how deploys industry differences to seek differential regulation (lines 274-276).

Rather than answering the question, MZ interprets the Mr. Graham's question in line 6 as an indictment (being against regulation). He denies having an illegitimate stake or interest on the subject ('...my position is not that there should be no regulation'), example of a *disclaimer*. This works as an immunity against his view being taken as anti-regulation, thus representing illegitimate personal stake on a legitimate issue that concerns the society at large. It qualifies as an example of stake inoculation (Potter,). In the second turn, Senator Graham later holds MZ accountable to the original question. MZ *reformulates* the question which works to transform it into a rhetorical question ('I think the real question, as the Internet becomes more important in people's lives, is what is the right regulation, not whether there should be or not').

It takes several turns before the inquirer obtains a sort of preferred (albeit not entirely satisfactory) response from MZ. His response ('I think, *if* it's the right regulation, then yes') is not a commitment *per se*, but what can be described as 'commitment to commit': **a conditional commitment** with *pledge* to embrace regulation provided that certain conditions are fulfilled or certain things are taken into consideration. It is important to note that the condition stipulated by MZ to fully commit to the course of action is also vague. This also highlights *mutual distrust* between the CEO and the committee: MZ not being trusted to support regulation and him not them to enact produce the regulation.

However, in the last turn, MZ again is **claiming and seeking exemption** for the company by stressing that there are 'different categories' that need to be considered in the development of 'right' regulation for the industry ('...we can have this discussion across the different categories where I think that this discussion needs to happen'). This works to further reinforce his disclaimer that he is not necessarily against regulation as implied, but the question of what constitutes the 'right' regulation is what needs to be

addressed, and more importantly, the need to appreciate and understand the diversity among the firms within the industry as an important factor that to be considered in deciding on the right regulation.

Extract 11 is another example of how MZ justifies his stance on regulation, this time around by highlighting dangers pose by potential regulatory system to legitimate interests and values. MZ highlights how regulation might undermine the freedom of enterprise and innovation, by appealing to the interests of the budding tech entrepreneurs. The extract is from MZ's exchange with Senator Roger Wicker (RW). The extract also illustrates how MZ emphasises differences within the industry to pursue differential treatment in regulation.

In Extract 11, Senator Wicker holds MZ accountable to his personal views on what the 'right' way to regulate the industry. Senator Wicker frames his question as one possible of line of action on how to regulate the industry —having 'consistent privacy protections for consumers across the entire Internet ecosystem'. Such regulation is expected to be based on the type of user information handled by each company, as opposed to the companies involved in this.

MZ orients this question as an issue that is perhaps conceived out of lack of understanding of the industry dynamics. He explains two broad categories of tech companies in terms 'the expectations that people have' of each of them. While MZ presents his explanations of the different categories of the companies within the industry as disinterested discussion of issues of concern to all the players in the industry, his company's interest is visibly invoked to discount the suggestion for 'consistent privacy protections'. His response is oriented toward making a case for differential regulations in contrast to Senator's Wicker's proposal, grounding his position the differences across the internet ecosystem (another example of doing difference).

MZ's narration of his 'own story' to orient the committee is at best cautionary because it highlights the undesirable impacts regulation might have on budding entrepreneurs. This is to suggest that his opposition to a particular regulation goes beyond his commercial interest of the organisation. This presents MZ's stance on the regulation as transcending parochial interest and marks an orientation towards others and higher values (e.g., freedom of enterprising of budding entrepreneurs).

This is another way of defending organisational legitimacy by aligning corporate interest with public interest, through cautionary narratives of own stories.

Extract 11: Appealing to interests of budding tech entrepreneurs

278 RW: My question is going to be, sort of, a follow-up on what
279 Senator Hatch was talking about. And let me agree with
280 basically his – his advice, that we don't want to
281 overregulate (inaudible) to the point where we're stifling
282 innovation and investment. I understand with regard to
283 suggested rules or suggested legislation, there are at least
284 two schools of thought out there. One would be the ISPs, the
285 Internet service providers, who are advocating for privacy
286 protections for consumers that apply to all online entities
287 equally across the entire Internet ecosystem. Now, Facebook
288 is an edge provider on the other hand. It is my
289 understanding that many edge providers, such as Facebook,
290 may not support that effort, because edge providers have
291 different business models than the ISPs and should not be
292 considered like services.
293 →So, do you think we need consistent privacy protections
294 for consumers across the entire Internet ecosystem that are
295 based on the type of consumer information being collected,
296 used or shared, regardless of the entity doing the
297 collecting, reusing or sharing?
298 MZ: Senator, this is an important question. I would
299 differentiate between ISPs, which I consider to be the pipes
300 of the Internet, and the platforms like Facebook or Google
301 or Twitter, YouTube that are the apps or platforms on top of
302 that. I think in general, the expectations that people have
303 of the pipes are somewhat different from the platforms.
304 →So there might be areas where there needs to be more
305 regulation in one and less in the other, but I think that
306 there are going to be other places where there needs to be
307 more regulation of the other type. Specifically, though, on
308 the pipes, one of the important issues that – that I think
309 we face and have debated is ...
310 RW: When you – when you say "pipes," you mean ...
311 MZ: ISPs.
312 RW: ... the ISPs.
313 MZ: Yeah. So I know net neutrality has been a – a hotly debated
314 topic, and one of the reasons why I have been out there
315 saying that I think that should be the case is because, you
316 know, I look at my own story of when I was getting started
317 building Facebook at Harvard, you know, I only had one
318 option for an ISP to use. And if I had to pay extra in order
319 to make it so that my app could potentially be seen or used
320 by other people, then – then we probably wouldn't be here
321 today.
322 RW: Okay, well – but we're talking about privacy concerns. And
323 let me just say, we'll – we'll have to follow up on this.
324 But I think you and I agree, this is going to be one of the

325 major items of debate if we have to go forward and – and do
326 this from a governmental standpoint.

I now turn to the final and more elaborate example of how MZ manages and negotiates the ‘right’ regulation for the company. The extract is from MZ’s exchange with Senator Orrin Hatch (OR). Senator Orrin directly invites MZ, in a more welcoming tone, to offer his own suggestions on the types of legislations that could help address the problems revealed by the Cambridge Analytica saga. He appeals to higher values (e.g., innovation and enterprising, national economic and political interests).

Extract 12: Appealing to national economic and political interests

327 **OH:** Whenever a controversy like this arises, there’s always the
328 danger that Congress’s response will be to step and
329 overregulate. Now, that’s been the experience that I’ve
330 had, in my 42 years here. In your view, what sorts of
331 legislative changes would help to solve the problems the
332 Cambridge Analytica story has revealed? And what sorts of
333 legislative changes would not help to solve this issue?

334 **MZ:** Senator, I think that there are a few categories of
335 legislation that – that make sense to consider. Around
336 privacy specifically, there are a few principles that I
337 think it would be useful to – to discuss and potentially
338 codified into law.
339 One is around having a simple and practical set of – of
340 ways that you explain what you are doing with data. And we
341 talked a little bit earlier around the complexity of laying
342 out these long privacy policies. It’s hard to say that
343 people fully understand something when it’s only written
344 out in a long legal document. This needs – the stuff needs
345 to be implemented in a way where people can actually
346 understand it, where consumers can – can understand it, but
347 that can also capture all the nuances of how these services
348 work in a way that doesn’t – that’s not overly restrictive
349 on – on providing the services.
350 That’s one. The second is around giving people complete
351 control. This is the most important principle for Facebook:
352 Every piece of content that you share on Facebook, you own
353 and you have complete control over who sees it and – and
354 how you share it, and you can remove it at any time. That’s
355 why every day, about 100 billion times a day, people come
356 to one of our services and either post a photo or send a
357 message to someone, because they know that they have that
358 control and that who they say it’s going to go to is going
359 to be who sees the content. And I think that that control
360 is something that’s important that I think should apply to
361 – to every service.
362 And the third point is – is just around enabling
363 innovation. Because some of the abuse cases that – that are

364 very sensitive, like face recognition, for example – and I
365 feel there's a balance that's extremely important to strike
366 here, where you obtain special consent for sensitive
367 features like face recognition, but don't – but we still
368 need to make it so that American companies can innovate in
369 those areas, or else we're going to fall behind Chinese
370 competitors and others around the world who have different
371 regimes for – for different new features like that.

In Extract 12, MZ highlights three principles that he says can be converted into laws, which jointly seek to prevent any potential state intervention by presenting the move as having the potential to undermine business innovation, competitiveness and growth. First, he talks about ways in which privacy policies of all companies dealing with/in user data can be made simple for users to read and understand the terms and conditions of using the platforms and how their data might be used. Second, he suggests the idea of giving users 'control' over how and who they want to share their information with. The implication of this first two principles is to a further defense of the organisational position and legitimization of its practices, with no radical changes needed. This is achieved by invoking the category 'control' as the 'most important principle' that his own company always operated on which can be applied to other tech companies. With the orientation to the need to grant more freedom to the users, his account constructs the topic of privacy as users' responsibility, therefore shifting the discussion away from his own responsibility to the users. The implication is that is that it not just the company's responsibility but more of users' responsibility to manager their information and protect their privacy. MZ seems to be *expanding the loci of accountability and distributing burdens of responsibility to a range of actors*.

His third point orients to the problematic nature of certain legislations, by deploying within neoliberal ideals and norms. The neoliberal discourse constructs an asymmetry between government interference in business operations and freedom required for successful business operations, which may constrain business innovation and success. This discourse is used to de-legitimise calls for government regulation. He highlights potentially dangerous consequences such regulation could have on business climate and national economy (note: no specific form is stated). In building his case, he appeals to higher values: such as national interest and innovation ('but we still need to make it so that American companies can innovate in those areas').

The appeal is constructed by setting up a *contrast* between ‘America’ and ‘China’ and the businesses in both climes. He orients to the presence of ‘different’ regulatory regimes available in the later and positive impacts it has on the business growth and survival. He appeals to *threat* (‘or else we’re going to fall being Chinese competitors if...’) if ‘right’ (albeit unknown) regulation is not enacted. The implication of this is that it casts doubt on the utility of the proposed radical changes to the way the industry is governed and regulated, for example, the argument for a consistent rule and regulation governing all the companies across the tech industry regardless of their business model and types. To describe or classify state regulation as a threat to business innovation and national economy portrays the suggestion for government intervention as uncritical.

Extract 13 is taken from MZ’s exchange with Senator Todd Young (TY). It is an example of how MZ he constructs his organisation’s stance by demonstrating adaptability and responsiveness, thereby orienting to government regulation as irrelevant (line 387-389, ‘those policies and principles that you articulated are generally how we view our service already’, lines 365-366: ‘it’s not clear that it would be a fundamental shift’). MZ’s expression (‘depending on the details...the details just matter’) is another evidence of conditional committal stance to regulation.

Extract 13: Promoting internal initiatives to demonstrate responsiveness

- 372 TY: Might we create stronger privacy rights for consumers either
 373 through creating a stronger general property right regime
 374 online; say a new law that states unequivocally something
 375 that you said before, that users own their online data or
 376 through stronger affirmative opt in requirements on
 377 platforms like yours. Now if we were to do that, would you
 378 need to retool your model? If we were to adopt one of those
 379 two approaches?
- 380 MZ: Senator, could you repeat what the approaches are again?
- 381 TY: Yes. So one is to create a stronger property right for the
 382 individual online through a law, that states unequivocally
 383 users own their data. The other one is a stronger
 384 affirmative opt in requirement to be a user on Facebook.
 385 Would you have to fundamentally change the Facebook
 386 architecture to accommodate those policies?
- 387 MZ: Senator, those policies and the principles that you
 388 articulated are generally how we view our service already. So
 389 depending on the details of what – what your – the proposal

390 actually ends up being – and the details do just matter a
391 huge amount here – it's not clear that it would be a
392 fundamental shift. But the details really matter and if this
393 is something you're considering or working on, we would love
394 to follow up with you on this because this is very important
395 to get right.

Extract 14 is another albeit more nuanced example of how MZ *equates proposed changes with the existing practices*. The extract is from Senator John Kennedy (JK). In a series of conversational turns, the question highlights critical aspects Facebook's practices as areas that need changes. The key feature is the way MZ neutralise all the criticisms, and render the proposed changes superfluous or irrelevant by demonstrating adaptability and responsiveness. This is done by equating the proposed changes with the company's existing practices. His strategy is to assert that the critical areas (users' control, agreement, right over personal information and how the data is being used and transferred) identified are reframed as something similar to the existing practices of the company. This is marked by the expression 'we already do that' and its variants. This works to not only deny the criticisms, but also to delegitimise proposed regulatory changes by describing them something that is already part of the company's practices.

Extract 14: Promoting internal initiatives to demonstrating responsiveness

JK: Mr. Zuckerberg, I come in peace ... I – I don't want to vote to have to regulate Facebook, but by God I will. That – a lot of that depends on you. I'm a little disappointed in this hearing today. I just don't feel like that we're connecting. So – so let me try to lay it out for you from my point of view[...]You can go back home, spend \$10 million on lobbyists and fight us or you can go back home and help us solve this problem and they're two. One is a privacy problem the other one is what I call a propaganda problem. Let's start with the privacy problem first. Let's start with the user agreement. Here's what everybody's been trying to tell you today, and – and I say this gently. Your user agreement sucks [...]...The purpose of that user agreement is to cover Facebook's rear end. It's not to inform your users about their rights Now, you know that and I know that. I'm going to suggest to you that you go back home and rewrite it. And tell your \$1,200 an hour lawyers, no disrespect. They're good. But – but tell them you want it written in English and non-Swahili, so the average American can understand it. That would be a start. Are you willing – as a Facebook user, are – are you willing to give me more control over my data?

MZ: Senator, as someone who uses Facebook, I believe that you should have complete control over your data.

JK: Okay. Are – are you willing to go back and – and work on – on giving me a greater right to erase my data?

MZ: Senator, you can already delete any of the data that's there, or delete all of your data.

JK: Are – are you willing to expand that, work on expanding that?

MZ: Senator, I think we already do what you're referring to. But certainly, we're always working on trying to make these controls easier.

JK: Are – are you willing to expand my right to know who you're sharing my data with?

MZ: Senator, we already give you a list of apps that – that you're using. And you signed into those yourself, and provided affirmative consent. As I've said before ...

JK: Right. But when I use – on that – on that – on that user agreement ...

MZ: ... we don't share any data with ...

JK: ... are – are you willing to expand my right to prohibit you from sharing my data?

MZ: Senator, again, I believe that you already have that control. So, I mean, I think people have that – that full control in the system already today. If we're not communicating this clearly, then that's a big thing that we should work on. Because I think the principles that you're articulating are the ones that we believe in and try to codify in the product that we build.

JK: Are – are you willing to give me the right to take my data on Facebook and move it to another social media platform?

MZ: Senator, you can already do that. We have a download-your information tool, where you can go get a file of all the content there, and then do whatever you want with it.

JK: And you're – are – then I assume you're willing to give me the right to say, "I'm going to go in your platform, and you're going to be able to tell a lot about me as a result, but I don't want you to share it with anybody"?

MZ: Yes, senator. And I believe you already have that ability today. People can sign on and choose to not share things, and just follow some friends or some pages and read content if that's what they want to do.

JK: Okay.

To summarise the analysis of Extracts 10-14, MZ's stance on regulation can be described as conditionally committed (his commitment is subject to having a 'right' regulation that understand industry nuances and distinctiveness of Facebook). Specific actions performed include disclaiming allegation of being against regulation, equating proposed changes with changes already executed internally, highlighting dangers in potentially wrong regulation. An emphasis is placed on how new system of regulation can undermine some legitimate interests and values by narrating his own start up story. In all, the key discursive devices revolve around appeals to higher-order interests (such

as interests of the budding tech entrepreneurs, national economic and political interests) values (such as freedom of enterprise, innovation, adaptability, responsiveness and willingness to learn from mistakes). This serves to signal openness to regulatory move, while at the same seeking to maintain the current system of self-regulation.

Chapter summary

A number of themes have emerged, first in terms of the ways MZ accounts for the practices of Facebook, as a way to maintain the status quo (i.e., legitimacy of the organisational practices, and of the current system of accountability). The various actions performed by the MZ include explicating business models, policies, actions and steps taken or to be taken, dodging and displacing blame, justifying practices, expressing to willingness to change things, and minimising responsibility. Others include how the labelling of an event is reframed in order to lessen its severity, claiming limited information, expressing willingness to take a broader view of responsibility. With respect to regulation, MZ negotiates his organisation's stance on regulation by disclaiming anti-regulation stance, emphasising differences between Facebook and other companies within the industry, highlighting dangers of regulation.

The key discursive resources drawn in his accounts include: (1) Notions of choice, control and consent; which highlight the roles and responsibilities of the users (2) Technology solutions (3) Shared practices and problems with other companies; (4) The roles of app developers and platform malicious users; (5) Higher values (such as national interests, innovation and freedom of enterprising, adaptability, responsiveness and learning). These themes will be further explored and consolidated in the next chapter where I will analysis the testimonial evidence of Sundar Pinchai. Before proceeding with this case analysis, it is important to summarise what themes that the analysis in this chapter have produced. One of such overarching themes is with respect to the way MZ constructs the organisational accountability in a way that responsibility is distribute among Facebook and multiple actors across users, technologies, entire industry, and third-party app developers. Another overarching theme is how accountability is performed with no real criterion for judging the organisational practices and accounts of the practices, indicating the very nature of accountability in this context as very much under construction.

The accounts depict a situation in which there is no clarity about the single formalised standard for judging what ‘counts’ as acceptable the organisational conduct and practices. What is however clear is that the accountability and legitimacy transcend a mere compliance with law or regulatory mandates. There is also no singular orientation to what is deemed ‘worthy’ because a great deal depends on the particularities the organisation (e.g., complexity settings which highlight the roles of multiple actors) of and the wider institutional (political and social) systems. The analysis also demonstrates how accountability is not only, through often portrayed as, clear terms conditions and terms that impose or prescribe responsibilities. In this context, accountability is more about accounting for the organisational conduct in terms of social-cultural norms, beliefs, and moralities. Indeed, such normative rules are central to the practice of giving an account and are reflective of typical of public accountability practice which defies simple agent-principal relationship.

Clearly, as against the portrayal of accountability fixed and objective features that are imposed on the organisations, the analysis has drawn attention to how corporate actors play an active role constituting (co-constituting) the very bases and systems of accountability to which they could be subjected. The ability of the CEO to produce ‘situationally appropriate’ accounts benefits from their awareness and understanding of ‘culturally defined background expectations’ (Scott and Lyman, 1968, p. 53). What is clear so far is that accountability is under construction. Matters surrounding who and what should bear what responsibilities and according to which criteria should conduct and performance be assessed are subject to interpretation and negotiation. Accountability is framed around the need to balance private and public interests.

CHAPTER 6: ANALYSIS II

6.1 Introduction

The focus of this chapter is on the analysis of Sundar Pichai's testimony and construction of accountability for the social harms associated with the Google's business models and practices. The analysis will illustrate how SP makes sense of and accounts for his organisation's business models and practices, and how constructs and negotiates accountability for privacy-and safety-related harms associated with business models and practices. More specifically, how the CEO discursively constructs 'what, is wrong with Google business models' and 'what should be done' in the light of ongoing criticisms and demands for accountability. Just like Facebook, the focus is on two matters of public concern that guide the selection of extracts analysed in detail: (1) Privacy-related harms (Social harms associated with data collection, surveillance, process, storage, transfer, sale, use), and (2) Safety-related harms (Social harms associated with the conduct and contents produced on and via the Google platforms and sites). The analysis illustrates how the CEO responds to questions regarding Google's practices and policies regarding these two matters.

The following excerpt from the opening statement of a ranking member of the Committee, Mr Jerrold Nadler (JN) captures some of these issues:

'...given the public's widespread use in reliance on its (Google) products and services, there are legitimate questions regarding the company's policies and practices, including with respect to...the protection of user privacy' (JN)

Table 6.1: List of participants whose words are quoted

Role	Name	Position/role
Leader	Sundar Pichai	CEO, Google (witness)
Inquirers	Robert Goodlatte	Chairman of the Judiciary Committee
	Jerrold Nadler	Ranking member of the Committee
	Sheila Jackson Lee	Member of the Committee
	Darrell Issa	Member of the Committee
	Stephen Cohen	Member of the Committee
	James Jordan	Member of the Committee
	Henry Johnson	Member of the Committee
	Theodore Poe	Member of the Committee
	John Rutherford	Member of the Committee

6.2 Part I: Accounts of harms associated with Google business models

A central concern is in the ways the CEO account for their business models and practices and the harms associated with these. Specifically, the focus is on how the accounts construct responsibilities for privacy and context-related harms, and key discursive devices deployed. The extracts selected for the detailed analysis cover a wide range of themes relating to the ways the organisation is living up to the societal expectation in protecting or failing to protect and even compromising the users' personal information and public safety. The extracts range from short exchanges (a single turn, e.g., Extract 1) to long exchanges (multiple turns e.g., Extract 9).

A key feature of the company's business model is the use of increasingly invasive tracking technologies originally designed to provide tailored services to the users, and later to target advertisements to them. The latter is a key accountable matter which the CEO is held account for, and it is the focus in this section. The first extract is taken from SP's exchange with the Committee Chairman Robert Goodlatte (RG) who holds SP to account for the issue of tracking that is fundamental to data collection practices. SP attempts to normalise the surveillance practice (the act of tracking and collecting people's locations and other information) by mobilising the notions of 'choice' and 'control'.

SP is held to account for the scope and scale of information that the company's technologies particularly 'the Android operating system' track and collect on the activities of individual users of smart phones. RG criticises Google for this practice. In his response, SP asserts that how and what the company does to protect users' privacy in any of the services the company provides. As it can be seen, SP does not necessarily deny the practice of surveillance, nor does he fully concede it. Instead, he asserts that the company gives users 'transparency, choice and control' regarding any services the company provides. RG holds SP to provide specific answer to the question asked ('the answer to my question, my first question is yes. Is that correct? That the information that I cited is gathered by Google?').

Extract 1: Notions of 'choice' and 'control', uses to deny illegality and minimise responsibility for breach

396 RG: Mr. Pichai, is it true that the Android operating system
397 sends Google information every few minutes, detailing
398 the exact location of a smart phone within a few feet,
399 the speed of movement of the phone, the altitude of the

400 phone, sufficient to determine what floor of a building
 401 the phone is on, the temperature surrounding the phone
 402 and other readings? And if so, with Americans carrying
 403 their phone with them virtually at all times, doesn't
 404 the collection of this volume of detailed information
 405 really mean that Google is compiling information about
 406 virtually every movement an individual with a smart
 407 phone is making, every hour of every day?

408 SP: Mr. Chairman, thank you for the question. Today, for any
 409 service we provide our users, we go to great lengths to
 410 protect their privacy, and we give them transparency,
 411 choice and control. Android is a powerful platform, and
 412 -- and provides smart phone for over two billion people.
 413 And as part of that, it depends on the applications
 414 users choose to use. If you're using a fitness
 415 application which is detecting the number of steps you
 416 walk, you expect it to send that information. But it's a
 417 choice users make. We make it clear, and -- and it
 418 depends on the use cases.

419 RG: So the -- the answer to my question, my first question is
 420 yes. Is that correct? That the information that I cited
 421 is gathered by Google?

422 SP: It -- if -- if the -- for Google services, you have a choice of
 423 what information is collected, and we make it transparent.

The implication of this is that the volume of information being collected by the company is not necessarily illegal insofar as it is not collected, without the consent of the users. The notion of 'choice' is specifically invoked by SP to play down the allegation of illegality or suggestion that this is done illegitimately and illicitly ('But it's a choice users make.'). This notion of choice derives from market liberalism which portrays the individual users as rational actors who have the full capacity and freedom to decide for themselves and therefore emphasising personal responsibility and indirectly downplaying the need for state interventions.

The invocation of the notion of choice suggests that whatever information that is collected is done legitimately, and that all users enjoy control over this, insofar as the company is transparent in its services and how this is done ('we make it transparent'). This works to normalise the practice of surveillance and dismiss the criticism that the company does little to ensure information symmetry about its practice of collecting information without users' awareness by contending that the information about this practice is freely available and accessible for users to make their choice and exercise their freedom. Thus, the notion of choice acts as a discursive resource with which SP attempts to dismiss the criticism of (lack of) transparency, and therefore denying any wrongdoing or remedial responsibility.

In Extract 2, SP mobilises the logic of control, but more implicit in this instance.

Extract 2: Notion of control

- RG: Do you think average users read the terms of service and the updates that are very frequently sent to us?
- SP: Beyond the terms of service, we actually offer – we remind users to do a privacy check-up, and we make it very obvious every month. In -- in fact, in the last 28 days, 160 million users went to -- went to their “My Account” settings, where they can clearly see what information we have -- we actually give, you know, show it back to them, and we give clear toggles by category where they can decide whether that information is collected, stole, or more importantly, if they decide to stop using it, we work hard to make it possible for users to take their data with them if they choose to use another service.

SP is held to account for his personal opinion or understanding on whether the average users read the terms of and the frequent updates. The notion of choice is further implicitly mobilised to dismiss this criticism. He explains that the company offers something beyond the terms of service. That is, ‘privacy check-up’ which he claims ‘remind[s] users to do a privacy check-up, and is made ‘very obvious every month’. He makes reference to exact number of users that did the check-up ‘in the last 28 days’, when ‘160 million users went to -- went to their “My Account” settings’). Furthermore, he stresses that this freedom of choice is also extended when the users want to stop the app (‘if they decide to stop using it, we work hard to make it possible for users to take their data with them if they choose to use another service’).

The next extract (Extract 3) shows how SP handles an implicit accusation by Mr Stephen Cohen (SC) who seeks clarifications on how the company is still engaging in tracking user location even when the I.P. is off.

Extract 3: Enrolling the entire industry (Diffusion of responsibility)

- 424 SC: You said that you can turn off your location history, but
425 that still your I.P. address will track your information. Is
426 that correct?
- 427 SP: All I mean, not just common to Google. Many internet
428 companies do collect -- and sometimes store -- I.P.
429 information for security reasons. For example, we need to
430 know the language in which we serve your search results.
431 There may be some location information, you know, in there.
432 Location turns out to be in the fabric of how people use
433 internet today. I do think it's important, there is
434 legislation in this area. As a company, we want to try and
435 simplify things, and be state-of-the-art. But it is a

436 complex area. We realize we need to do better, and we are
437 working on it.

SP handles the accusation that the company still tracks people's information even when the I.P. address is turned off by emphasising the general purpose of the I.P. information and that the off-line tracking is 'not just common to Google' that other Internet companies do collect and sometimes store I.P. information'. Accordingly, due to the fact that it is not peculiar to Google alone, and that it is not just for the benefit of the company but for 'security reasons' and the benefits of the users (including the determination of language which the internet users need to be served), the company is not doing anything illicit or unusual. Rather, tracking location is 'in the fabric of how people use internet today'.

This description of the practice handles accusation in such a way that it downplays criticisms and the suggestion that the issue of off-line tracking is illegitimate, presenting it as a normal part of the structure and standard practice within the industry: what everyone does' and 'what our business requires'. In so doing, SP positions his leadership accountability as follows: 'we did not engage in illegal or illegitimate practice of tracking of user location for our own personal interests, we only engage in standard, routine practice which is what everyone does for security purposes'.

This is an instance of diffused responsibility, as he attempts to rationally justify the off-line data tracking which he does by co-opting the entire Internet industry. With this, the locus of accountability is shifted or placed at the industry level rather than the organisational level (other instances of diffused responsibility will be found in Extract 7).

In Extract 4, SP responds to an explicit accusation from Henry Johnson (MJ). Here, the accusation is about having a stake or vested interest in tracking people's locations.

Extract 4: Invoking logics of choice, consent and control

438 HJ: ... Yesterday, the New York Times published an in-depth
439 investigation of your location tracking applications that
440 sell_purportedly identified -- or excuse me, personally
441 identified data. Google has said that it doesn't sell data,
442 but as a corporation deeply involved in the business of
443 consumer data use in advertising, your company benefits from
444 applications that track consumer locations. How do you
445 differentiate what Google does with geolocation on data from
446 companies with applications that track and sell the data?

447 SP: As a company, we do not sell user data. That would be
 448 against our principles and how we -- how...
 449 HJ: Well, how do you differentiate what you do with the
 450 geolocation data from companies that do sell the data? How
 451 do you -- how do you differentiate what you do with that
 452 data versus what these applications that do track and sell
 453 the data do?
 454 SP: An important source of differentiation. We do not and would
 455 never sell user data. We do give consumers preferences about
 456 how their data is used for advertising. Most of our user
 457 experience are --we make our advertising relevant based on
 458 the key words you type, and that's where we get most of our
 459 information. We -- you can just type in "Control your ad
 460 settings" into Google and you can actually change the use of
 461 your personal data for advertising as well. We allow that as
 462 an option for our users.

In Extract 4, Mr Johnson holds SP to account for the company's stake in the personal data of its service users. The allusion to the fact that Google 'benefits from applications that track consumer locations' serves to cast doubt on the company's claim that it does not sell data. Also, to hold SP to account, Mr Johnson constructs a 'reality disjuncture' (Pollner, 1987) —that is, a seemingly conflicting account of conducts regarding 'applications that track and sell the data'.

The first discursive move here is a disclaimer used to deny having a stake in location applications that sell users' personally identified data. His response 'we do not sell user data. That would be against our principles...' works to dissociate the company from an obviously questionable practice of selling data. Mr Johnson again holds SP to the original issue of the difference between what these applications do and what Google itself does with the geolocation data. SP flatly denies this allegation: 'we do not and would never sell user data'. He then continues: 'We do give consumers preferences about how their data is used for advertising'.

This is another instance of mobilisation of neoliberal tenets through the word 'preferences' (a variant of 'choice'). The emphasis 'do' is hearable as describing preference-giving as a routine and standard practice. He, however, mitigates potential criticisms for using data for advertising by highlighting the 'settings' made available for the users to exercise their personal choice and control over how their data is being used for advertising. Taken together, the account confirms the known (i.e., the use of data for advertising), but denies any notion of illicitness or illegality, by insisting that the company *always* secures the consent the users before proceeding with the data usage.

This works to downplay the criticism of having illegitimate stakes in the handing of the users' data.

In sum, the key discursive moves deployed for handling accountability include another instance of the mobilisation of neoliberal logics of choice, preference and control to legitimise data being used for advertising, and 'stake inoculation' (Potter, 1996), the process through which he denies that the company has any illicit or illegitimate interest in the tracking and keeping of users' data other than useful advertisement.

Extract 5 shows how SP handles accountability by displaying limited information/knowledge.

Extract 5: Avoidance of accounts by displaying limited information/knowledge

- 463 TP: ... I'm over here on this side. I have an iPhone and if I move
464 from here and go over there and sit with my Democrat friends,
465 which will make them real nervous... (LAUGHTER) ... does
466 Google track my movement? Does Google, through this phone,
467 know that I have moved here and moved over to the left? It's
468 either yes or no?
- 469 SP: **Not by default.** There may be a Google service which you have
470 opted in to use, and **if...**
- 471 TP: So Google knows that I am moving over there? It's not a trick
472 question. You know, you make \$100 million a year. You ought
473 to be able to answer that question. Does Google know through
474 this phone that I am moving over there and sitting next to
475 Mr. Johnson -- which would make him real nervous. It's his
476 question. It's yes or no?
- 477 SP: I wouldn't be able to answer without looking at...
- 478 TP: You can't say yes or no?
- 479 SP: **Without knowing more details,** sir.
- 480 TP: If I walk over there and sit next to Mr. Johnson and carry my
481 phone, does Google know that I was sitting here and then I
482 moved over there?
483 [Interruption: You're welcome any time, Judge] (LAUGHTER)
- 484 TP: Yes or no?
- 485 SP: I genuinely don't know without knowing what... (CROSSTALK)
- TP: I'm shocked you don't know. I think Google obviously does.

The extract is from Theodore Poe (TP) who also holds SP to account for the issue of surveillance (tracking the movements of people) in a way that is different from what has been seen in the previous extracts. Mr Poe seeks a yes/no answer to the question on whether the company track people's movement.

By saying 'I wouldn't be able to answer without...knowing more details', SP underlines that his lack of direct, specific answer in this instance is neither an intentional ploy to evade the question nor an indication of his inability, but problem

with the question. SP's expression implicitly points to the incompleteness of the question. This is further oriented reinforced by the statement 'I genuinely don't know without knowing what ...'. Rather than the usual downgrade of his own knowledge, the salient issue here is with the status of the question and perhaps the limited understanding of the questioner. By prefacing his account with the phrase 'not by default', a discursive marker which announces conditional answer, this works to inadequacy of the question. As a form of 'hedging' device, it is a subtle way of saying the question posed by Mr Poe cannot be answered with a simple yes/no response, as Mr Poe might have expected. SP's statements obstruct Mr Poe's attempt to exclude or nullify the middle ground when the question is explicitly framed to elicit a yes or no answer, thus deflecting accountability as an 'interrogatory pursuit of confessional truth' (Lynch and Bogen, 1996, p. 181).

Summary. The analysis so far (Extracts 1–5) illustrates how SP handles accountability for the company's practice of tracking user data by drawing on understandings of neoliberal logics of choice and control in order to limit corporate responsibility and liability. The neoliberal logics constitute bases for downplaying some of the morally questionable aspects of the company's business model and an amour for the company's legitimacy. In broadly similar ways, SP accounts (or avoids accounting) for some of the legitimacy-threatening issues raised by the inquirers by invoking the notions of choice and control as excuses and/or justifications for the Google's data tracking practices. With these principles as discursive resources, SP is able to diminish or diffuse accountability for issues surrounding data tracking, suggesting no problem with the company's practices insofar as individual consumers enjoy freedom of choice and sovereignty or control over their data. However, this assumption ignores how this freedom of choices and control is exercised within the context of an imbalance relation between the company and the consumers.

Extract 6: Avoidance of accounts by displaying limited information/knowledge

486 DI: ... I ask unanimous consent now that a -- an article
 487 from the Wall Street Journal on October 8 of 2018 be
 488 placed on the record. And in that article, it talks
 489 about that the user data be -- breach, and it also makes
 490 us aware that there's a memorandum at Google, and that
 491 memorandum has been requested by multiple members of
 492 Congress, including Senator Thune. Would you commit to
 493 provide that memorandum to Congress, so that we can know
 494 more about the internal workings related
 495 to this breach?

496 SP: You know, I'm happy to have my office follow up on it. I'm not
497 fully aware of all the specifics there, but definitely, I commit
498 to following up with your office on it.

Extract 6 is taken from SP's exchange with Darrell Issa who accuses Google of failing to provide certain memorandum of information that could have helped the Congress to understand the internal workings of the company especially about regarding a reported data breach. The extract illustrates how SP handles the moral implications of allegation of intentionally withholding vital information through reference to his epistemic or knowledge state. In response to the accusation of strategic opacity and request to commit to provide the memo, SP begins his account by expressing his interest in the issue raised and willingness to ask his 'office to follow up'. He then goes on to issue a claim of not having sufficient knowledge about the specifics of the unmet request for the memorandum.

Such a claim of insufficient knowledge suggests that he is just discovering, or knowing about the issue, and this works to avoid full commitment to provide the requested memorandum. SP moves to avoid any further criticism or resistance to lack of full commitment to supply the memo through a promise to ask his office to follow up on the subject. In this case, SP manages accountability by claiming limited knowledge and shifting the locus of accountability to his office to avoid full commitment to provide the memorandum.

I turn to another transparency issue specifically around the company's privacy policy. Extracts 7 is taken from SP's exchange with Mr. John Rutherford (JR). The company's privacy policy is criticised for being too long ('your policy is 20 pages long, changes multiple times a year') and one that users find difficult to understand ('I quite frankly don't understand all of it'). SP is then asked to account for whether the policy applies to the company's service such as Google Search or Google Maps also applies when consumers interact come in contact with cookies.

Extract 7: Notion of consent

499 JR: ... I'm going to go back to the privacy policy and talk
500 about some of those issues because I think it's very
501 important for the American public. You mentioned the
502 **transparency in your policy** but when -- I know your
503 policy is **20 pages long, changes multiple times a year**.
504 I have to ask a couple questions about the policy
505 because I quite **frankly don't understand all of it** and
506 that is the -- the policy states that Google's data
507 collection applies when quote, "you use Google service."

508 And so most consumers would think that means Google
 509 Search or Google Maps. My question is does the policy
 510 apply when a consumer contacts a DoubleClick cookie? Are
 511 you then -- are they then under that policy or not?
 512 SP: Today our product that called Google Ad Manager and in
 513 general when users interact with our services, we need
 514 their consent and by law we need to apply our privacy
 515 policy so we can offer them the full protection suite
 516 and -- and fulfil our obligations. So as part of that, I
 517 think if you're interacting with our ad services, we do
 518 get the consent for our privacy policy.
 519 JR: So that is written in the policy and they have -- OK.
 520 Your privacy policy says you collect voice and audio
 521 information when you use audio features. However, does
 522 this mean Google assistant is recording our voices and
 523 conversations? How -- how about when just using Google
 524 voice or - or is that actually being recorded?
 525 SP: Today if you invoke Google voice by either using the microphone
 526 or you say okay Google and issue a command. We treat it like a
 527 search query, and record the activity. But we have a separate
 528 setting in which as a user you can choose whether you want these
 529 stored or not and so we give users the choice and option.

In his response, SP gives a minimal attention to the criticisms about the lack of clarity of the company's privacy policy. Instead, he emphasised how this policy is applied across all the company's services by providing another example of company's service (i.e., Google Ad Manager) to which the policy also applies.

In this way, SP is able to adapt his answer to a more favourable topic as a way to dismiss the allegation of the ambiguous and unclear privacy policy. He goes on to offer justification for the application of the privacy policy to all the company's services: because it is required 'by law' and it is a part of fulfilling the duty to provide 'the full protection suite'. SP also maintains that the company does get the consumer 'consent' for the privacy policy. In the remaining part of this extract, SP further mobilises the logics of 'choice and option' that he claims the company gives to the users for them to decide on whether they want their data stored or not, albeit still leaving out on the issue of whether the policy, which the users are consenting to, is indeed and clear and intelligible to them. Thus, SP handles accountability by giving minimal attention to the contentious issue of policy ambiguity and shifting to a more favourable topic on the principle of consent and what legal requirement.

Extract 8: Blaming bugs

530 HJ: ... Yesterday, Google disclosed that private profiled data
 531 of over 52 million users may have been exposed. I understand
 532 that you're phasing out the Google Plus platform, but many

533 Americans trust your e-mail platform and countless other
 534 products with their personal information. **And you admit that**
 535 **you collect private data for use in advertising.** How can we
 536 be assured, considering this new breach, that the personally
 537 identifiable information of consumers is safe with you?
 538 SP: Congressman, it's an important question. This is why we
 539 undertake all of these efforts, we do all the important
 540 products like Gmail. The reasons -- you know, building
 541 software inevitably has bugs associated as part of the
 542 process. We actually undertake a lot of efforts to find bugs
 543 and so we find it, we root it out and we fix it and that's
 544 how we constantly make our systems better. And you know, and
 545 the biggest data risk we normally -- you know, we see for
 546 our users is around security, that, you know, their account
 547 gets hacked or something. That's why we work hard -- Gmail
 548 is an area where we have invested a lot. We have an advanced
 549 **protection program**, I would embrace members of the Congress
 550 to sign up for it if you're using Gmail. It - it allows a
 551 second layer of protection to your account, which makes it,
 552 you know, much, much harder to get your account, you know,
 553 misappropriated in any way.

Extract 8 shows how HP assigns blame to bugs and limits the company's responsibilities while highlighting the steps the organisation is taking to address the risk posed by bugs. SP is asked on Google's obligation to safeguard people's personal information, in the light of admission that the company collects private data for use in advertising and the recent disclosure of a breach that affected over 52 million users.

In his response, SP foregrounds the role of 'bugs', construing it as an 'inevitable' part of the company's operations and the process of building software. He chooses to highlight about what the company is doing to live up to its responsibility of safeguarding user data as well as addressing the problem of unwanted feature bugs that unavoidably undermine the company's system and security of data. He orients to the concern of the users regarding 'account hacking', as the biggest data risk. SP positions the company as 'undertaking all efforts', 'work[ing] hard' and having 'invested a lot'. He also locates the solution to be this problem and risk of bugs in another software ('We have an advanced protection program').

The implication of this is that the data breach referenced by Mr Johnson is treated as the product of bugs (an aspect of technologies that often and inevitably poses threats to effective functioning a computer system) and which the company is doing everything in its capacity to find and fix. In other words, it is the bug that is responsible for the company's failure. In other words, it is the bug that exposes the user data. Thus, the company is framed as having limited capacity to prevent the 'inevitable bugs' from

compromising users' data, but can *only* react with curative measures after a breach has been discovered or reported. This conception of bugs (a common view in the industry) undermines accountability, functioning as a form of excuse for privacy breach and for not having to account for corporate responsibility and role in a specific problematic event and issue that implicates the company's operation, for example, as Mr Johnson raises the company's use of data for advertisement.

Such explanation for a breach, though is common, diminishes and obscures the company's role and responsibility. It suggests an attempt to transfer, or at best, distribute agency and responsibility with a non-human agent which cannot be held to account (i.e., bugs). The foregrounding of the role of bugs allows SP to manage accountability for the breach by populating the locus of agency and responsibility to include the bugs as non-human actors. This discursive mobilisation of bugs is not only deployed in displacing and dispersing causal responsibility, but also extended to the management of remedial responsibility, as seen in the last part of the account given by the CEO: 'the bug allows a second layer of protection to your account, which makes it, you know, much, much harder to get your account, you know, misappropriated in any way'.

In sum, SP enacts accountability by establishing the bugs as an (non-human) agent responsible breach, thereby limiting the company's agency, role, and blame to introducing corrective measures. This is another instance of an orientation to *limited responsibility*, wherein SP locates part of the burdens of responsibility for breach of users' data and privacy, and only accepts part of the remedial responsibility which itself is assigned, or at least, shared with another form technology ('an advanced protection program'). This emphasis on technologies (bugs, advanced protection program) has clear implications for establishing accountability and more specifically the bearers of ultimate responsible. In this case, for example, the company's responsibility for privacy protection is distributed.

6.3 Stance on regulation

This section considers how SP accounts for the company's stance on regulations. Two extracts are selected to compare SP's stance with Mark Zuckerberg's stance on regulation. The overarching issue in Extracts 9-10 is the way his stance on regulation. In Extract 9, he rejects the notion of absence of regulation. He also expresses preference

for a ‘global consistent regulation’, in stark contrast to Mark Zuckerberg’s preference for differential regulation.

Extract 9: Regulation regarding contents on platforms

554 POE: You want the government to regulate Google?
555 SP: **Today** we are subject to a lot of regulation, across many
556 different agencies.
557 POE: But you’re not subject to the definition of what bias is by
558 the government coming in and saying Google cannot be biased
559 and we the government are going to decide what’s biased and
560 what’s not biased. You’re not subject to that philosophy,
561 are you?
562 SP: Not today.

Extract 10: Swalwell

563 SW: ... Does the United States need a national privacy law?
564 SP: Congressman, I – I’m of the view, given how important
565 privacy is, that we are better off with a – in more of a
566 single overarching ... I’m of the opinion that we are better
567 off with more of an overarching – in (ph)our data production
568 SW: And – and you know, in Europe just last year, they
569 implemented the General Data Protection Regulation, known as
570 GDPR, and the goals were for consumers to know, to
571 understand and consent. And would you agree that if there
572 was a framework in the United States to have a national
573 privacy law, that would be the, you know, critical framework
574 to have? Know, understand and consent?
575 SP: You know, we’ve had quite a bit of experience, now,
576 working with GDPR and we have done it for many, many months.
577 And, you know, I think there are – you know, I think it’s
578 well-thought-out, crafted piece of legislation. I do think
579 there is some value for companies to have consistent global
580 regulations. I think it’s also important for users as they
581 navigate services globally. And so I do see value in
582 aligning where we can.

Chapter summary

In the first section, the analysis shows a broadly similar pattern of enacting accountability. However, in the second section, contrary to what appears as more libertarian stance taken by Mark Zuckerberg, SP is not in any way opposed to government regulation in any of the aspects of the company’s business practices. Like Mark Zuckerberg, he also highlights preference. The difference in preference provides a hint on the struggle that involve enacting and implementing regulation.

CHAPTER 7: CROSS-CASE ANALYSIS

7.1 Introduction

This chapter attempts to synthesise the main findings from the two previous chapters where I analysed the CEOs' accounts of critical issues associated with their organisational practices and services and their constructions of organisational accountability for these issues. It discusses the ways in which the two CEOs account for the issues associated with their organisational practices and services that are perceived to be undermining user privacy and public safety. These are organised in terms of three main categories of interpretative repertoires (described in this thesis as discursive devices) used by the CEOs. The chapter is a prelude to answering the overarching research question and two objectives that the study was set out to address.

Essentially, the analysis shows that both CEOs account for two these issues and orient to their organisations' accountability in broadly similar ways. The analysis produces three categories of discursive devices (previously defined as a set of ideas, ideals and logics that make up the CEOs' accounts and through which they interpret, reason about, and negotiate their organisations' accountability. These include: (1) notions of free choice, consent, and control; (2) technology solutions and industry comparisons; and (3) higher-order interests, stakes and values such as freedom of enterprise, innovation and national interests (see Figure 7.1). The accounts are contextually meaningful in that they reflect the particularities of the organisations (i.e., nature of their core business models and their services as well as the focal digital technologies around which these models and services are built). They also reflect the wider institutional conditions and realities (social and political dynamics) which are well manifested and represented in the nature and framing of questions by the legislators.

The CEOs' accounts are not only oriented to explaining and rationalising the organisations' business models, practices and services as well as their questionable aspects, alleged violations of public values, omissions and undesirable states of affairs, but also to defend and preserving organisational legitimacy by attempting to bridge the gaps between the public expectations and the companies' practices. Similarly, the repertoires of discursive devices are oriented towards to accomplish these goals of defending and preserving organisational legitimacy. The nature of the critical issues (i.e.

the impacts of their business models on user privacy and public safety) for which the CEOs are held to account could be described as what as ‘*routine nonconformity*’, a term from the literature on the dark sides of organisations. Routine nonconformity is a form of ‘organisational deviance [that] is a routine by-product of characteristics of the system itself [...] a predictable and recurring product of all social systems’ (Vaughan 1999, p. 274).

The accounts and associated discursive devices are comprised of excuses and justifications (Scott and Lyman, 1968) as some elements of apologies (Hargie *et al.*, 2011; Koehn, 2013). In the next section, I elaborate on the three categories of discursive devices.

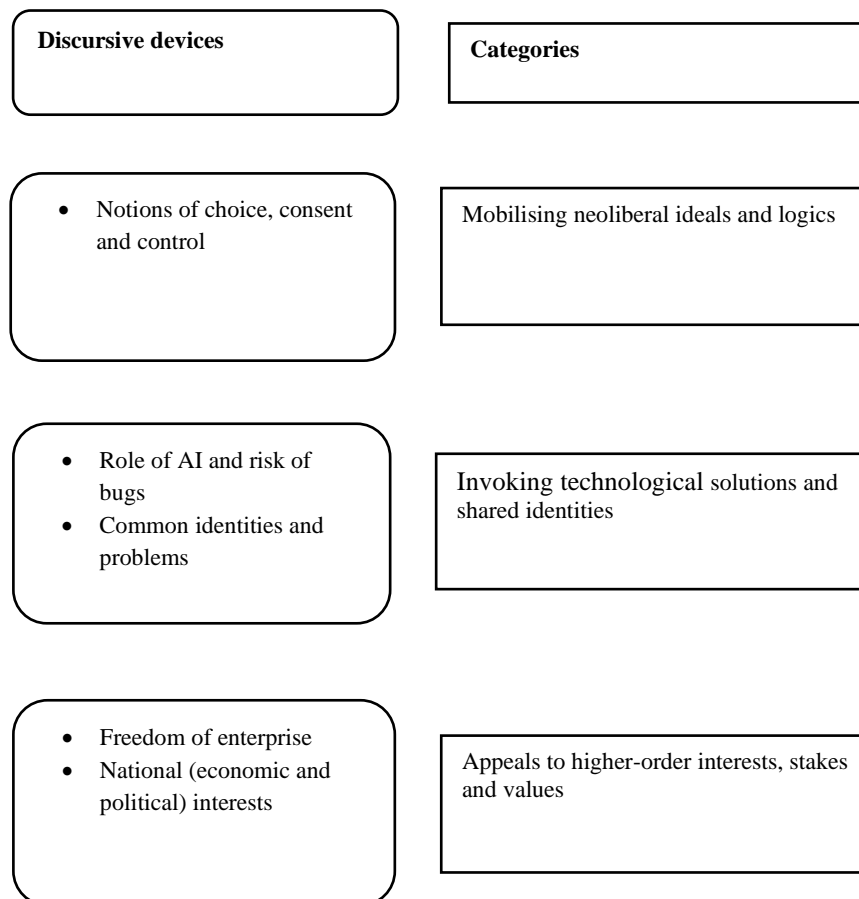


Figure 7.1: Three categories of discursive devices used by the CEOs in accounting for social harms associated with their business practices

7.2 Mobilising notions of choice, consent and control

This is the first category of resources in the accounts of the CEOs is a considerable emphasis on the *choice* and voluntary *consent* of the users and *control* they exercise over their data. They are marked by rhetoric purporting the availability of necessary mechanics and settings enabling popular consent users to exercise their choice, consent and control over their information, and the claim that the companies *always* ensure they secure their consent before their information can be used. The discourse foregrounds the centrality of users' autonomy and awareness and background the questionable practices surrounding collection and usage of data by Facebook and other third parties. The logics mobilised in these accounts are consistent with key neoliberal ideals and rhetoric choice, individuality and responsibilisation, which in this case frame users as autonomous and responsible for their own privacy (Fairclough, 2000). This resonates with the overriding logic that undergirds the companies' core business model, known as 'surveillance capitalism' (Zuboff, 2019). The corollary of these logics as mobilised here is the view of privacy-related issues as individual problems rather than societal issues.

Accountability is enacted in this sense by defending the organisational practices relating to issue of privacy by foregrounding the ability, awareness and right of the users to exercise freedom of choice and control over their information and who can access the information. This discourse emphasises and foregrounds the users' roles and responsibilities and constructs them as able and free to determine and manage their personal information and privacy. In this way, the organisational responsibility for privacy and related issues is limited and minimised. However, the framing of users as capable of exercising choice and control over their obscures the information and power asymmetry between the organisations and the users. It also clouds the practical and technical challenges involved in exercising this enforcing their right to privacy and engage the organisations in the event of breach. In practice, the ability for citizens to engage with the tech organisations about their data practices is generally limited as it is demonstrated in many cases in which the companies fail to inform users about how their data could be used by the companies themselves and failure to notify them in the event of compromises.

By foregrounding the agency, roles and responsibility of the users to protect their information and manage privacy, this repertoire serves to take away from the

organisations some burdens of responsibility. The insight also empirically illustrates Sandel's (2012) theoretical assertion on the 'expansion of markets and market-oriented reasoning into spheres of life traditionally governed by non-market' (p. 265). This discursive repertoire hints how market values is corrupting and displacing nonmarket values. Market logic of free choice is being deployed to justify questionable practices of surveillance, non-consensual capturing, use and transfer of people's data. In other words, market logic is being used to handle issues of accountability for privacy. Both issues of accountability and privacy fall within the 'civic' logic, and their values appear to be viewed strictly through the 'market' logic (Boltanski and Thévenot, 2006). The mobilisation of the market logics serves to legitimise or rationalise the organisational practices, policies and current states of affairs.

7.3 Invoking technology solutions and shared identities

This involves the invocations of some of tech solutionism (technology as solutions to all forms of social problems) and shared identities (emphasising similarities between their practices and problems and those of other companies) in order to spread responsibility (capacity, causality, blame, task) for questionable practices across the entire industry. Both CEOs placed a considerable emphasis on the capabilities of technologies and the sheer generalisation of practices and problems for which the legitimacy of their organisations are being questioned. Different components of technologies are prominently featured—and understandably so—in the CEOs' accounts of their organisational practices, policies and states of affairs. These accounts highlight roles of artificial intelligence, algorithms, as well as general menace of bugs. These are tech logics, part of the Silicon Valley ideology: a set of assumptions undergirding the development of technologies for their constructed roles in the lives individuals, organisations and society in general. This ideology assumes that technologies determine the development of its social structures and cultural values and as a result, every societal problem has technological solutions with strong belief in the ubiquitous and unqualified capacity of technologies as an organising framework of a society (Healey and Woods, 2017; Russel, 2019).

These logics amplify the capabilities of key components of technologies. With this, privacy invasions are being displaced into matters of 'inevitability', the moral agency and responsibility of the organisations for privacy breach and protection, as well as content-related issues are limited. Part of this responsibility is displaced to

technologies. The CEOs expressed sheer optimism in, and reliance on, *technology solutions* to most of the issues of accountability. Specifically, such emphasis attributes some form of responsibility to certain types of technologies, thereby relieving the companies of some responsibility. These discursive features are central to the construction of *acknowledged but distributed responsibility*. Key components of technologies, notably including artificial intelligence and bugs, and are constructed as non-human actors that are capable of addressing critical issues confront the organisations. These technologies are represented as necessary solutions to the key issues for which the CEOs and their companies are being questioned. Technologies in this sense are being framed to manoeuvre accountability and circumstance responsibility (as capacities, liability, blame, sanctions). A recent case in sight is how algorithm was designed by Volkswagen to manipulate accountability mechanisms and regulatory standards meant to detect pollution.

In this case, while AI is represented as an important non-human actor that the organisations and the society need to rely on to address the issue of data privacy and harmful contents, bug is constructed as a malicious actor blamed for a series of data breaches and privacy violations. They are presented as a natural, inevitable part of tapping the benefits and capabilities of technologies. The accounts of the CEOs, however, highlight what they the companies are doing to minimise the malicious of general menace of bugs. This draws our attention to key assumptions undergirding the design and use of technologies, and how such assumptions challenge our understanding of accountability. The discourse of technologies is mobilised to mitigate and negotiate attribution of moral agency, blame and responsibility for organisational actions or inactions. In presenting the role of the artificial intelligence, the CEOs frame technologies as autonomously capable of solving most of the data related problems. Also, many incidents of data breaches are attributed to the risks of bugs, which are framed as ‘normal’ and ‘inevitable’ part of exploiting the massive opportunities that technologies present to us. The problem and risks of bugs captures a common reference to the ubiquitous menace of bugs as the cause of privacy problem, while downplaying the agency, intentionality and volition of the companies and the key actors.

Second, reference to *other firms in the industry* in order to reframe the issues as the shared practices and problems. This is marked by the enrolment and insertion of other companies in the conversations. In this ways, other companies within the industry are enrolled and inserted into context of the companies’ practices and practices. This

discursive repertoire shows how the companies are made similar. This repertoire, like the neoliberal rhetoric, perform the distribution of responsibility for data privacy and other critical issues across the entire industry. They achieved this by arguing that the issue in question is not just about their companies alone, but what other companies within the industry do. This marks an attempt at generalising issues for which they were being held accountable by using discourses that explicitly implicate other firms or the entire industry. Sample discursive markers include ('we and others in the tech industry have found this challenging', 'Many internet companies do collect and sometimes store I.P. information'). This constructs an industry-wide phenomenon rather than a singular organisational affair, thereby distributing accountability and responsibility across the entire industry.

The discourse expands the loci of accountability to various actors in order to diffuse some aspects of responsibility away from the organisations alone. One way they do is by reframing the issues under consideration as industry-wide matters. The entire industry was co-opted into the allegation of questionable data practices, and the blame and responsibility are displaced to the entire industry. With this, the loci of accountability are expanded to the entire industry. They also re-focus the specific terms of the questions, allegations, and criticisms from organisation to industry level (i.e., by referencing the entire industry and highlighting the similarities with other firms within the industry). There are many instances where answers to questions posed by the members of the inquiry committees are reconstituted from the focusing on the organisations to the entire tech industry. This discourse depicts how responsibility for privacy protection or failure to protection is reframed as collective responsibility rather than the responsibility of one particular organisation.

The accounts are marked by membership categorisation devices such as collective pronouns 'we', 'ours', 'others' and terms that seek to enrol the entire industry and many other third parties app developers into the allegations, blame and criticisms for potentially reproachable events, actions or inactions. The specific DDs used fashion a sense of shared practices and collective responsibility. They redistribute across multiple actors criticisms and responsibility for activities that appear to be undermining data privacy. By enrolling other tech companies into accountability and blame discourse, the accounts are oriented to diminishing responsibility for privacy issues.

This suggests the acceptability of many of the activities and practices for which the organisations are being scrutinised by illustrating that they are also undertaken by

significant others and therefore somewhat rational. The issues are framed in terms that create allegiances and dispel differences, thereby constituting ‘social proof’ (Tourish and Hargie, 2012, p. 1054) for the organisations. While shared responsibility is not in itself bad, the flipside of this tendency to dissipate accountability and responsibility in ways that turn privacy-related issues into ‘no one’s responsibility’, a situation that renders accountability problematic. MZ in his account of stance on regulation and in seeking exemption or preferential treatment is seen reversing this pattern of similarities to make a case for what he considers a very important factor to be recognised ‘across the different categories’ where he thinks that this discussion of ‘right’ recognition needs to happen.

Considered together, this repertoire of discursive devices serves to downplay the moral agency, blame and responsibility of the companies by framing accountability as collective. The findings highlight how various agents (‘technologies’, ‘the users’, ‘the entire industry’ including ‘third-party app developers’) are enrolled to share the burdens of accountability (in terms of causality and blame) for privacy- and safety-related harms and responsibilities for remedying them. This highlights how context might be rendering accountability more problematic. The findings highlight how logics of tech serve the accountable selves to avoid accountability. The invocation of technology serves to limit responsibility of the organisations.

7.4 Appealing to public interests, stakes and values

The excuse and justification here are accomplished through an appeal to higher-order concerns connected to some of the legitimate interests and values: things that were widely acceptable and deemed worthy of being pursued within the society. The CEOs’ accounts, especially in MZ’s accounts, draw upon these ideals connected to entrepreneurship, innovation and national interest to excuse and/or justify certain aspects of the companies’ business models, practices and policies that are being critiqued or questioned.

With respect to the past cases of privacy- and safety-related breaches, the appeal to a higher set of ideals takes the form of emphasising the *responsiveness and learning* taking place in the organisational life *as well as* highlighting how the questioned practices are *not necessarily illegal* or violation of certain orders but *the need to take a much broader view of responsibility*. These discursive devices are oriented towards reframing terms of evaluation, shifting the conversations from questions that doing

blaming and criticism to highlighting positive and praiseworthy actions, reactions or attributes, such as how the organisations have learnt to be more proactive, or how they are ensuring that mistake made by the organisations has been different over years, thereby signalling learning, improvement, and responsiveness.

In this way, the device works to foreground positive values associated with the organisations and the process of handling questionable issues while backgrounding or downplaying questions or even refusing to provide details needed for specific events or circumstances. The potentially blameworthy issues are thus reframed as something more positive, virtuous and future-oriented issues. In some instances, the CEOs redirects the temporal flow of the conversation from the past to the future by highlighting the measures that they and their organisations are taking. The implication being that from this point forward and given the highlighted learnt lessons and planned or already executed measures, there will be no further moral lapses.

In the context of accounting for corporate stance on regulation, this appeal to higher values takes the form of highlighting the certain institutional (regulatory) policies might have on *innovation and freedom of enterprising* and the importance of these values on *national economic and political interests*. These also include appealing to the peculiarities of the services and its benefits to the society. These are connected to the national economic and political interests. For example, MZ appealed to innovation and freedom of innovation in his advocate for moderate and right regulation requirement by expressing concern for the prospective tech entrepreneurs.

Considered together, accountability is enacted in this sense through efforts geared toward highlighting social norms and values associated with or implied by the organisational practices, services, including measures taken and processes followed in responding to issues. Furthermore, this is also marked by efforts at constructing congruency between these values and the generally acceptable behaviours recognised by the committee members. Previous studies have considered this as legitimisation strategy since legitimacy is said to be under threats when there is an ‘an actual or potential disparity exists between the two value systems’, i.e., values professed by the organisations and the general norms and societal demands (Dowling and Pfeffer, 1975, p. 122). It can be argued that accountability in this sense is oriented at reconciling the two value systems is about defending, maintaining or restoring organisational legitimacy. Threats in this sense take the form of the new regulatory orders being proposed. The devices serve to maintain the legitimacy of the organisations, to dismiss

the notion of conflict/tension between the organisational business model, on the hand, and privacy and safety and other kinds of social values, on the other hand.

Chapter summary

This chapter has synthesised the themes and findings across the two preceding chapters, illuminating the repertoire of discourses and discursive devices mobilised by the CEOs in enacting accountability for their business practices.

Table 7.1 An overview of three categories of discourses recovered from the CEOs' testimonies with illustrative extracts

Discourses	Illustrative extracts	Roles in enacting and negotiating accountability
<p><u>Key discourses</u>: Notions of choice, consent, control</p> <p><u>Key issues</u>: Privacy invasion, surveillance, apparent lack of transparency, policy statements, and non-consensual use of personal data</p>	<ul style="list-style-type: none"> • 'Mr. Chairman, I believe it's important to tell people exactly how the information that they share on Facebook is going to be used. That's why, every single time you go to share something on Facebook, whether it's a photo in Facebook, or a message — in Messenger or What's App, every single time, there's a control right there about who you're going to be sharing it [your data] with.... you can change that and control that one line' (MZ) • '...Today, for any service we provide our users, we go to great lengths to protect their privacy, and we give them transparency, <u>choice and control</u> ... it's a <u>choice users make</u>.' (SP) • 'Senator, your point about surveillance, I think that there is a very important distinction to draw here, which is that when organisations do surveillance, people do not have control over that, right? On Facebook, <u>everything that you share there you have control over</u>. You can say I do not want this information to be there. You have full access to understand every piece of information that Facebook might know about you, and you can get rid of all of it. And I do not know of any surveillance organisation in the world that operates that way, which is why I think that that <u>comparison just is not really apt here</u>'. (MZ) • '... when users interact with our services, we need their consent and by law we need to apply our privacy policy so we can offer them the full protection suite and -- and fulfill our obligations. So as part of that, I think if you're interacting with our ad services, we do get the consent for our privacy policy... But we have a separate setting in which as a user you can choose whether you want these stored or not and so we give users the <u>choice and option</u>.' (SP) • '...The second is around giving people complete <u>control</u>. This is the most important principle for Facebook: Every piece of content that you share on Facebook, you own and you have complete <u>control</u> over who sees it and — and how you share it, and you can remove it at any time. That's why every day, about 100 billion times a day, people come to one of our services and either post a photo or send a message to someone, because they know that they have that 	<ul style="list-style-type: none"> • Handle allegations of blame and critiques • Responsibilise the users by foregrounding their roles • Emphasise that the companies are doing what the users want • Minimising organisational responsibility • Frame privacy as an individual matter (property right) rather than collective matter (human right)

	<p><u>control</u> and that who they say it's going to go to is going to be who sees the content. And I think that that <u>control</u> is something that's important that I think should apply to — to every service.' (MZ)</p> <ul style="list-style-type: none"> • 'Beyond the terms of service, we actually offer — we remind users to do a privacy check-up, and we make it very obvious every month. In -- in fact, in the last 28 days, 160 million users went to -- went to their "My Account" settings, where they can clearly see what information we have -- we actually give, you know, show it back to them, <u>and we give clear toggles by category where they can decide whether that information is collected, stole, or more importantly, if they decide to stop using it</u>, we work hard to make it possible for users to take their data with them if they choose to use another service.' (SP) 	
<p><u>Key discourses:</u> Tech logics, solutions and shared identities</p> <p><u>Key issues:</u> Data breach and privacy invasion, surveillance, harms avoidance, contents moderation and platform oversight</p>	<ul style="list-style-type: none"> • 'There are obviously limits of, you know, native speakers that you can hire or of people that have eyes on the page. Artificial intelligence is going to have to take the bulk of this. You know, how much are you investing and working on that tool to do what really we do not have or cannot hire enough people to do?' (MZ) • '... Yesterday, Google disclosed that private profile data of over 52 million users may have been exposed. I understand that you're phasing out the Google Plus platform, but many Americans trust your e-mail platform and countless other products with their personal information. And you admit that you collect private data for use in advertising. How can we be assured, considering this new breach, that the personally identifiable information of consumers is safe with you?' (SP) • '... This is why we undertake all of these efforts, we do all the important products like Gmail. The reasons -- you know, building software inevitably has bugs associated as part of the process. We actually undertake a lot of efforts to find bugs and so we find it, we root it out and we fix it and that's how we constantly make our systems better. And you know, and the biggest data risk we normally -- you know, we see for our users is around security, that, you know, their account gets hacked or something.' (SP) • 'To your broader point about the privacy policy, this gets into an — an issue that I — I think we and others in the tech industry have found challenging, which is that long privacy policies are very confusing.' (MZ) • 'All I mean, not just common to Google. Many internet companies do collect -- and sometimes store -- I.P. information for security reasons. For example, we 	<ul style="list-style-type: none"> • Emphasise the capabilities and roles of AIs in performing oversight functions (to identify and address most problems, including • Emphasise the role of bugs in data breach (bugs as a scapegoat) • Emphasise shared identities, practices and problems, as a social proof since most companies do and experience it, which made it 'natural' or normal' • Use to displace part of the agency, responsibility and blame.

	need to know the language in which we serve your search results. (SP)	
<p><u>Key discourses</u>: Appeals to superordinate ideals, interests and values</p> <p><u>Key issues</u>: Privacy invasion, regulation, changes</p>	<p><i>Innovation and freedom of enterprise:</i></p> <ul style="list-style-type: none"> • ‘... we have made a lot of mistakes in running the company. I think it’s — it’s pretty much impossible, I — I believe, to start a company in your dorm room and then grow it to be at the scale that we’re at now without making some mistakes’ • ‘And the third point is just around enabling innovation. Because some of the abuse cases that — that are very sensitive, and I feel there’s a balance that’s extremely important to strike here,... but we still need to make it so that American companies can innovate in those areas, or else we’re going to fall behind Chinese competitors and others around the world who have different regimes for — for different new features like that.’ • ‘Yeah. So I know net neutrality has been a — a hotly debated topic, and one of the reasons why I have been out there saying that I think that should be the case is because, you know, <u>I look at my own story of when I was getting started building Facebook at Harvard, you know, I only had one option for an ISP to use.</u> And if I had to pay extra in order to make it so that my app could potentially be seen or used by other people, then — then we probably wouldn’t be here today.’ • ‘I think it’s really important to think about what we’re doing, is <u>building this community over the long term</u>. Any business has the opportunity to do things that might increase revenue in the <u>short term</u>, but at the expense of trust or building engagement <u>over time</u>. What we actually find is not necessarily that increasing time spent, especially not just in the <u>short term</u>, is going to be best for our business.’ • ‘<u>I agree that we’re responsible for the content, but we don’t produce the content.</u> I — I think that when people ask us if we’re a media company or a publisher, my understanding of what — the heart of what they’re really getting at, is do we feel responsibility for the content on our platform. The answer to that, I think, is clearly “yes.” And — <u>but I don’t think that that’s incompatible with fundamentally</u>, at our core, being a technology company where the main thing that we do is have engineers and build products.’ <p><i>Learning, improvement, and responsiveness:</i></p> <ul style="list-style-type: none"> • ‘...those mistakes have been <u>different in</u> — in how they — we try not to make the same mistake multiple times’ • ‘...<u>those policies and the principles that you articulated are generally how we</u> 	<ul style="list-style-type: none"> • Highlight the values and virtues of corporate practices, products, services, and the ways of handling issues • Downplay tension between economic and social-moral responsibilities • Negotiate changes in regulation • Preserve corporate interests and power

	<p><u>view our service already</u></p> <ul style="list-style-type: none"> • <u>'...we're going to take a more proactive position on this and 'do much more regular stock checks and other reviews of apps, as well as increasing the amount of audits that we do.'</u> <p><i>National interests:</i></p> <ul style="list-style-type: none"> • <u>'...but we still need to make it so that American companies can innovate in those areas, <u>or else</u> we're going to fall behind Chinese competitors and others around the world who have different regimes for — for different new features like that.'</u> <p><i>Legal compliance:</i></p> <ul style="list-style-type: none"> • <u>'My understanding is that — is not that this was a violation of the consent decree. But as I've said a number of times today, I think we need to take a broader view of our responsibility around privacy than just what is mandated in the current law.'</u> 	
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CHAPTER 8: DISCUSSION

8.1 Introduction

This chapter will continue from where Chapter 7 stopped: the synthesis and discussion the three main categories of discourses mobilised by the CEOs in accounting for the social harmful aspects of their organisations' business innovations, models, practices and services. It will discuss the main contributions these findings make to theory and research on corporate accountability. It will discuss the implications of the CEOs' patterns of accounting and associated discourses in terms of the peculiarities, problems and possibilities of the form of accountability that appears to be emerging in this setting. The first part of this chapter is an overview of what has been done so far in this thesis. This is followed by the discussion of the four main contributions to theory and practice. The limitations and directions for further research are also discussed. The final section present the concluding reflections.

8.2 Theoretical contributions

The overall objective of this thesis has been to develop an understanding of accountability from the perspective of the accountable selves. This thesis explores the way in which corporate actors orient to, construct or contest accountability of their organisations in relation to social harms associated with their business practices. It builds on burgeoning literature theorising the problems and possibilities of accountability in different domains of social relationships. The empirical context is the evolving relationship between the Big Tech (a small but powerful group of companies whose core business is to develop and deploy new technologies for rendering some sorts of public utilities) and societies. The focus is specifically on the relationship between Facebook and Google and the American society. The companies are currently facing heightened public scrutiny and demands for accountability in respect of the social harms associated with their business innovations, models, practices, products and services. The harms posed by their business models to user privacy and public safety are among the core issues underlying the demands for accountability.

Methodological insights are drawn from ethnomethodologically discourse analysis, an approach to analysing social phenomenon that combines elements of ethnomethodology and the analysis of discourses. An ethnomethodologically informed discourse analysis (EDA) of the testimonies given at public hearings is conducted (with the key facts of the case built from relevant reports, declarations, and other

documents produced by the organisations, legislators, regulators as well as civil society organisations). Specifically, the analytical focus is on the patterns of accounting and constructing (claiming and disclaiming) responsibility for the harms their organisational practices and services pose to user privacy and public safety. On this basis, I delineate the repertoire of discourses used in accounting and constructing responsibility and discuss their underlying assumptions and potential implications. The findings contribute to the debates on the problems and prospects of making organisations more accountable for some of the harms their business practices pose to wider society.

Crucially relevant to the interpretation of the testimonies analysed was the Cambridge Analytica event and the alleged roles played by the business models of the two companies. While Facebook was directly involved in this Cambridge Analytical scandal, Google was not involved but was indirectly implicated by its shared business models with Facebook. As a result, Google CEO was also called to account seven months after his Facebook counterpart was interrogated on scandal, and in general, the questionable aspects of Google's business model. More specifically, the analytical focus is on the categories of discourses the CEOs mobilise in their accounts, and in constructing and enacting accountability to society. At stake for the CEOs is the impending threats from the changes being demanded by the public in the mode of governing and regulating the companies' business innovations, models and practices. The companies are currently governed by a system of self-regulation with practically non-existing standards of conduct. is what the companies currently operate on.

The implications of this is that the accounts given by the CEOs are oriented towards maintaining the regulatory status quo or at least making a case against profoundly radical reforms that could threaten the legitimacy of their business models and practices. In other words, the accounts serve to manage, mitigate and negotiate any impending threat from the vociferous demands for changes in the way the organisations operate and how their business practices are being regulated. The key findings, as presented in the previous chapter, show that the accounts produced by the CEOs in respect of their organisational practices are broadly similar, despite attending different public hearings at different times. The thesis findings illuminate the problems and possibilities of accountability and shows the manner in which the CEOs of these two organisations are attempting to enact a particular kind of accountability by mobilising three main categories of discourses at their disposal. The three main

categories of discourses recovered from the CEOs' testimonies include (1) Notions of choice, consent and control, (2) Technology logics and shared identities (technology is frequently advanced and promoted as a solution to many pressing societal problems and grand challenges), (3) Appeals to higher-order interests and values. These discourses show the ways in which the CEOs make sense of their organisations' responsibilities and how they attempt to influence and negotiate specific standards or terms with which they want their business innovations, models, practices and services to be assessed vis-à-vis the impacts on people and societies.

Next, I discuss how the findings contribute to the literature on corporate accountability and the debates on how Big Tech could be rendered more accountable and governable.

8.2.1 The discursive construction of distributed responsibility

The first contribution is to the burgeoning literature theorising accountability as socially constructed phenomena (Sinclair, 1995; Yakel, 2001) and the small but growing stream of research analysing the role of language use in the construction and negotiation of issues of accountability (e.g. Hargie *et al.*, 2010; Tourish and Hargie, 2012; Whittle and Mueller, 2016; Whittle *et al.*, 2016, 2019). Based on the testimonies given by Facebook and Google's CEOs to the US Congress during two public hearings conducted in the aftermath of the Cambridge Analytica incident, this study shows how testimonial accounts can illuminate the ways in which the structure their understandings of the accountability and responsibility of their organisations for potentially harmful impacts their business models and practices on people and society. Three discourses are identified and they represent the discursive work that the CEOs engaged in to create a shared sense of responsibility.

This study sheds light on the ways in which corporate actors are responding to grand societal challenges in which they involved or implicated, in this case, the harms the new digital technologies pose to people and society. In exploring the accounts given by Facebook and Google CEOs and their patterns of claiming of disclaiming responsibility for the harms posed by their corporate practices to people's privacy and safety, the analysis develops an understanding of the ways tech CEOs structure their understanding of their organisations' accountability and associated responsibilities. The insights offered, I argue, have important implications for the organisations and the American society (and beyond) and the relationship between them. This thesis draw attention to the micro-linguistic mechanisms underpinning the construction and

determination of responsibilities (causal and remedial) for harms brought to being or exacerbated by the new digital technologies and their affordances.

In this case, the CEOs are heard construction a sense of collective responsibility for the causing and remedying the harms these technologies are posing to two important public values (i.e., privacy and safety). Through the three main categories of discourses (namely, notions of choice, consent and control; technology logics and shared identities; and appeals to higher-order interests and values) and the accounts they constitute, a shared sense of responsibility is being fashioned. Taken together, these discourses serve to reduce different burdens, elements and forces of responsibility (in its varied senses: agency, capability, blame, tasks) of the organisations currently under scrutiny by spreading them across these multiple agents, including the users, AI technologies, bugs, third app developers and the whole industry. If these accounts are honoured and discourses are become institutionalised, the previously contested notion of responsibility might be changing to distributed responsibility. This repertoire of discourses serves the CEOs and their organisations in attenuating the burdens of accountability for harms their business models pose to privacy and safety.

While prior research (e.g. Tourish and Hargie, 2012; Whittle and Mueller, 2011) has shown how corporate actors mobilised discourses made up of ‘spectre of impersonal global events’ to deny personal responsibility for an event and/or the perceived untowardness of the event, this study shows how discourses built up of are techno-neoliberal ideas mobilised to distribute or spread responsibility across a range of agents, which invariably lighten or reduce the organisations’ own responsibility. Instead of attributing the events or states of affairs in which they implicated to a set of external agents and forces, the accountable selves in the case find convenience in distributing the burdens of accountability among virtually all the actors including technologies that make up the digital ecosystem. These co-optation of all the key agents (such as users, third party app developers, technologies, entire industry) means an expansive locus of accountability. However, when the locus of accountability becomes expand this wide, the process of accountability and allocating responsibility becomes difficult, if not impossible.

This study illuminates a complex pattern of responsibility discourses (acceptance and avoidance and claiming and disclaiming) and draws attention to one of the challenges that is associated with the process of allocating responsibility for some of

the social harms arising from the development, deployment and workings of digital technologies: the ‘problem of many hands’ (Thompson, 1980, 2008). This problem is commonly linked with a complex system that involves multiple agents and actors. Clearly, the development and deployment of digital technologies and their affordances typically entails actions and interventions of multiple agents (individual service users, corporate users, third party app developers, technologies themselves and so on). The digital technology settings create a complex and dynamic ecosystem that typically breeds the problem of many hands. While the problem of ‘many hands’ is not new as it has been well developed in theory of accountability and responsibility in moral philosophy and political science (see for example, Bovens, 1998; Thompson, 1980, 2008; van de Poel *et al.*, 2015, 2018), this is uniquely foregrounded in the accounts given by the CEOs and the discourses they mobilise. These, I argue, render the process of allocating and assigning responsibility even more problematic.

With such discourses, responsibility for users’ privacy and harmful conduct and content are diffused. The diffusion of responsibility illustrates how CEOs, and their organisations can evade or minimise their responsibility. This phenomenon, although yet to be fully explored in understanding the problems of accountability in the relations between big tech and society, has been examined in relations to other issues like climate crises (see for example, Neeru *et al.*, 2012). The two common manifestations of this problem of many hands—namely, complexity of activities and multiplicity of actors—notably characterise the contexts of technology developments and innovations (van de Poel *et al.*, 2015, 2018). The problem of many hands is exacerbated in such settings characterised by complexity and fragmentation, both of which manifest in the business of Facebook and Google is constructed and conducted. A major challenge of collective agency and responsibility is the possibility of obfuscating an already complex line of accountability. Accepting a narrative collective responsibility in this context could muddle the boundary of organisational accountability and responsibility in ways that it difficult for regulators and other powerful stakeholder to allocate responsibility for the mitigation of the harms associated with digital technologies.

This pattern of accounting also resonates with van Dijk’s assertion (1998, p. 276) about a form of ‘ideological work’—means of preserving and/or reproducing ideologies—through ‘the distribution of agency, responsibility, or blame’. The accounts and discourses analysed in this study are being deployed to justify and

normalise the harms associated with the organisational business models/practices as well as minimising by collectivising organisational responsibilities (both in retrospective and prospective senses) for addressing them. While van Dijk did not specify how, this study empirically exemplifies ways such an ideological work plays out in a specific and practically consequential context. All of these discourses and problems to which this study draw our attention require further consideration and sustained critical attention of multiple stakeholders.

The emphasis paid to the constitutive and performative role of language means that this study has addressed calls for more research to the use of language and to explore the discourses being mobilised in the ways organisations are responding to societal grand challenges (see Whittle *et al.*, 2019, call for research in EGOS Sub theme 53). The analysis sheds light on the nature of accounts and accounting practices of corporate actors when they are being subjected to public scrutiny for their organisational practices as well as the implications such patterns of accounting have for both organisations and/or society and the relations between them. Through an ethnomethodologically informed discourse analysis of how the CEOs account for their organisational practices and responsibilities in ‘real’ settings where the organisationally and societally significant events or states of affairs are being interrogated by those officially authorised to call the organisations and their key actors to account, the study contributes towards explicating the link between doing and talking about accountability (Sinclair, 1995).

The EDA approach allows the possibility of capturing social practice and construction of accountability, that is, the process of doing and talking about accountability. The approach makes it possible to approach accountability as an interpretive act (Sinclair, 1995). The language-in-use plays a critical role in rendering the actions intelligible. Importantly, the analysis of language-in-use sheds light on the discursive devices, that is, the commonsense ideals or logics the CEOs draw on in their account and the patterns functions of accounting produced by such logics. The analysis reveals a complex pattern of accounting. The accounts combine elements of excuses and justifications. Whilst the CEOs acknowledge critical aspects of their innovative business models and practices and express feelings and sense of responsibility for these issues, their accounts and the constitutive discourses enact a sense of collective responsibility which avoids or nullifies *full and sole* responsibilities for user privacy and public safety.

Further, returning to the literature on the sociology of accounts (Scott and Lyman, 1968), a framework that distinguishes accounts along the lines of excuses and justifications. While excuses involve acknowledging the pejorative qualities of acts or states of affairs (accepting that they are ‘bad’ but denying full responsibility), justifications accept responsibility for the acts but deny or downplay how ‘bad’ they are. Reflecting this two dimension-taxonomy of accounts in the findings of this study, the pattern of accounting and the three categories of discursive devices recovered from the CEOs’ testimonies combine elements of excuses or justifications.

It could be argued that two of the categories (mobilisation of the neoliberal logics and technological solutions including social comparisons) seem to be about making excuses because they seek to spread responsibility to others (such as the service users and the whole industry) and the other category (appeal to higher-order principles and values) seems to be about making a justification because the accounts and constitutive discursive devices seek to point out how bad (or worse) things could happen if the industry was to be more tightly regulated¹. Such pattern of accounting clearly defies the assumed demarcation between excuses and justifications or responsibility acceptance avoidance. A more nuanced understanding of accounts is advanced.

8.2.2 Accountability of under construction

This study also contributes to the burgeoning literature exploring the ways in which accountability relationships are being constituted, contested, and manifested (Neyland, 2012; Neyland and Coopmans, 2013) and literature seeking to understand ‘different forms of accountability that are permeating our relations’ (Munro and Mouritsen, 1996, p. xi; for more recent examples of such calls, see Joannides, 2012; McKernan and McPhail, 2012; McKernan *et al.*, 2009). More specifically, this study contributes to this literature by outlining the ways in which CEOs of Facebook and Google (two of the Big Tech companies) orient to and construct the accountability of their organisations with respect to the social harms associated with their business innovations, models and practices. This thesis contributes to the burgeoning stream of literature (e.g. Flyverbom *et al.*, 2019) exploring the critical issues associated with the emergence, development and deployment of new digital technologies in organisational and societal contexts by drawing attention to the ways these technologies are being

¹ Thanks to the examiners for this useful suggestion.

deployed challenge our extant understanding of accountability, both in theory and practice.

The thesis specifically addresses calls for research on issues of accountability associated with the new digital technologies and the ways these technologies are being deployed by organisations developing them to create new forms of services as well as those adopting them to transform already established services (Flyverbom *et al.*, 2019). By analysing the accounts the CEOs gave to political representatives during public hearings organised in the aftermath of the Cambridge Analytica scandal for the purpose of interrogating the key events leading up to the hearings, this study illuminates the peculiarities of the form of accountability that appears to be emerging in the relationship between the Big Tech and the American society. The accounts given and discursive repertoires mobilised by the CEOs show the manner in which they are trying to project and legitimise a particular form of accountability with respect to harms or threats their business innovations, models, practices and services pose people's privacy and safety.

Clearly, the form accountability is taking is closely linked to the very nature of the pressures confronting the organisations and those institutionally empowered to hold and make them accountable and the specific issues they are being asked to 'explain, justify and take responsibility' for (Messner, 2009, p. 918). Specifically, the notions of and demands for accountability are underpinned by the perceived tension between private and public interests and the pressures faced by these companies and their leading actors to take active responsibility for addressing the harms their private interests pose to public interests and to be responsive to the legitimate concerns and demands of the public. Furthermore, such demands from the companies and their key actors to be accountable for the harms their business practices pose to people and society are socio-political in nature. Accountability in this context relates less to the 'personal' than 'structural' discourses described by (Sinclair, 1995, p. 232) as 'the articulation of understandings about the way things work, derived from prevalent ideologies and the language that accompanies them'. The CEOs orient to and frame their organisations' accountability for harms associated with their business innovations, models and practices in a way that downplays the tension between their own private interests and public interests. Thus, while demands for accountability in this context are closely linked to a broad set of socio-political concerns and values, the

accountable selves choose to construe their accountability in their own preferred frames through the grand narratives and logics of neoliberalism.

As these organisations evolve so also should their responsibilities to society should evolve. Accountability regimes need to be continuously created and designed and standards of conduct should be products of social interactions, interpretations and negotiations. How, when, and to what extent this may happen is a question that should enrol a wide range of stakeholders functioning as the ‘moral community, whose beliefs, concerns, demands and values will serve to judge’ (Schweiker, 1993, p. 236) rather than what either of the parties considers ‘sensible or proper’ as if accountability is general duty to pursue the public good according to their own criteria’ (Sinclair, 1995, p. 233). The organisations need to match their rhetoric with actions by making conscious efforts in acknowledging and embracing public concerns and demands by broadening their definitions of ‘good’ beyond their own criteria or frames but more in tune with the moral community define as ‘proper and sensible’. In order to avoid the possibility of accountability taking the form that is subservient *only* to private values and economic logics (Shearer, 2002), the general understandings of accountability need to be reconsidered (e.g., Roberts, 2009) and seen as acceptance of and full commitments to fundamental responsibilities, rather than dispersing them to numerous secondary agents.

In exploring the ways CEOs of Big Tech discursively orient to and structure their understandings of their responsibilities, this analysis highlights some of the challenges of making these organisations more accountable. These, among other things, include the challenge associated with determining specific criteria or standards by which acceptable conduct should be ascertained and assessed and the in establishing what should be the consequences of breaching these standards. Specifically, what should be the extent and form of responsibilities placed on the organisations for ensuring that organisations prevent and remedy potential harms that users and the general public could suffer from engaging their digital platforms or using any of their services? Further, accountability is also problematic because of the contestation on how the organisations and their core business should be categorised setting standards for governance and regulation. The challenges of accountability are also reflected in the complexities associated with the technologies upon which their business model rely. For example, the CEOs could be seeing contesting and resisting the categorisation of their organisations as ‘publishers’, constituting one way through

they were negotiating for minimal responsibility and liability for potential violations of users' privacy and public safety on their platforms.

The repertoire of discourses mobilised by the CEOs in contesting and negotiating bases and standards of their organisations' accountability illuminates the degree of responsibility these organisations are ready to embrace in addressing the social harms associated with their business innovations and draw attention to the terms by which they want to their conduct and practices to be judged. This finding directly addresses Gillespie's (2010) calls for research to examine the responsibilities they are willing to bear and standards by which they want to be judged. It elucidates the ways in which accountable actors appear to be shaping the regimes and standards of accountability that govern or would govern their conduct. This is part of evidence that shows that accountability still under construction and is shaped by the contextual particularities.

The analysis demonstrates how accountability is shaped not just by the legal, political and regulatory institutions, but more importantly by the peculiarities of the organisations. Besides the macro-institutional factors, the peculiarities of the technologies and the organisations developing and deploying them are also important factors that shape the construction of accountability and the form that accountability appears to be taking in this domain of social relations. Specifically, accountability is being shaped by the nature of the two organisations, the complexity of technologies, which they are developing and deploying as their core business and in rendering public services (such as social networking services, information and internet search engines). Research on accountability has largely focused on various mechanisms and means by which the less powerful actors are held accountable by the more powerful actors and this typically entails stipulating and allocating specific roles, clearly defined obligations that the former need to fulfil and prove how they are fulfilling them for which could face sanctions for not fulfilment. This implies that those being held accountability are generally assumed to be less powerful which could be required to comply with certain prescriptions and fulfil certain obligations stipulated by those to whom they are accountable. However, this assumption of power of account holders over the accountable actors point to how accountability might become problematic in context where there is this condition of power asymmetry that favours the account holder cannot met.

In this case of Big Tech companies' relationship with the American society and state, the traditional conception of accountability faces some difficulties as the condition of power asymmetry appears to favour the organisations, as against the account holders. Due to the scale and significance of their innovations and the affordances of the technologies they are developing and deploying and their growing influence in our lives as individuals, organisations and society, the big tech companies are rapidly outgrowing all traditional forms of institutional power in the American society and beyond (Gillespie, 2010; Holloway, 2017; Zuboff, 2019). Thus, the conventional conception of accountability as a mechanism of control, as something that is simply fixed and imposed on the organisations and their key actors to constrain their courses of actions, does not hold in this context. This treatment of accountability downplays the agency of the accountable entities/actors and the role they play in constituting (or at least co-constituting) the very bases, systems, structures and standards of accountability by which their actions and interactions are governed.

What this thesis does is to foreground the active role of the accountable entities in influencing and shaping the workings of accountability systems (Yang, 2012). Beyond the prescriptive view of accountability—which sees accountability as something ‘imposed on actors and to which actors must [passively] respond’, conditions with which they simply need to comply (Yang, 2012, p. 258), this case draws attention to the ways actors themselves attempt to influence and negotiate the very bases, systems and terms of their accountability within which they would need to operate and conduct their business. This revelation about the active role the accountable entities are playing in constituting and determining the very bases and terms of their accountability is logical given that . It ties in well with the fact that the very bases, systems and terms of accountability in this context are still being ‘created, negotiated, challenged and decided’, not yet ‘finally settled’ (Munro and Mouritsen, 1995, p. xi). This is consistent with Willmott's (1996, p. 25) argument that the features, processes and terms of accountability need to be seen as ‘contextually-dependent matters’ that ‘are invariably subject to interpretation and negotiation; they are never wholly predetermined’. Even where in more formalised systems of accountability where key features are seemingly tightly, ‘processes of accountability are often complex and problematic precisely because, in practice, the meaning of what we say and do is potentially open to multiple interpretations’ (Willmott, 1996; p. 25).

The analysis conducted in this study reveals the CEOs' attempting to enact and legitimise a particular form of accountability that fits their own criteria or frames of judgment regarding what constitute acceptable business models and practices and who (and what) should bear what responsibilities. Indeed, accountability in this context is under construction. The relationship between technology companies and the American society and beyond is still evolving and holds various possibilities that need to be unlocked. This resonates with Sinclair's (1995, p. 231) argument that accountability is 'continually being constructed'. I agree with Munro and Mouritsen (1996) we need to see accountability 'as more than a background against which day-to-day decisions are being made. It perhaps the very accountabilities themselves that being continuously created, negotiated, challenged and decided' (p. xi). Similarly, Kreiner (1996, p. 99) notion of 'mutuality' as key feature of accountability process is pertinent here and should guide how accountability is approached.

This is particularly true when we consider the complexity of the settings (technology development) which underscores the need to keep up with pace of the innovation and evolution of the focal objects of accountability (the digital technologies and their affordances such as the digital business models). Key features of the settings such as multiplicity of agents and unpredictable, long and far-reaching chains of causality create complexity and uncertainty in accountability process, particularly in defining who and what bear what responsibilities (van de Poel and Sand, 2021). Thus, the debates on the accountability and responsibility of Facebook, Google and other tech giants—whether for the specific instances of data privacy and security breaches in the Cambridge Analytica scandal or similar incidents that foreground other categories of social harms associated with the development and deployment of digital technologies—remain open. Both the organisations and the various groups that are officially shadowed with duty or that are taking it upon themselves to hold and make the technology organisations more accountable would need to reconsider their thoughts of and approaches to accountability. For example, this underlies the limits of an overarching legal and regulatory framework as a standalone mechanism of corporate accountability (this point is further discussed in the practical implications).

What is clear to this point is the fact that the conversation between the CEOs and the legislators is marked by a discursive struggle over what should be the appropriate criteria, systems and terms of accountability and this struggle is likely to continue beyond these hearings for a number of reasons, such as the complexity of the settings.

The struggle is evident in the manner in which the CEOs performed ‘account-giving’ (the contents and framings of answers), but also in the manner in which the legislators perform ‘holding-to-account’ (the contents and framings of questions). The discursive struggle is marked by claims and counter-claims on the part of both parties to the accountability conversations. This discursive struggle, I propose, is consequential for the future of the organisations and the possible directions of the governance and regulation system that may be eventually adopted. It is pivotal to the social construction of reality of these technologies and of future of the organisations developing and deploying the technologies. It is part of the micro-mechanisms that will be shaping the systems and terms of accountability and associated responsibilities, and have important implications for whether or not there would be any substantive change in the regulatory status quo, as well as the extent and the form this might take.

8.2.3 ‘Interests’ as a discursive resource in negotiating accountability

The third contribution of thesis is to how ‘interest-discourse’ is strategically mobilised as a resource for enacting and negotiating for a particular kind of accountability and system of governance and the implications this has for ongoing efforts at rendering these organisations more accountable and governable. The study contributes to research on the relationship between accountability and ideology (Benediktsson, 2010; Tetlock *et al.*, 2013) and the constitutive role of interest-talk (Whittle and Mueller, 2011; Whittle *et al.*, 2014) in understanding the relationship in the context of the relationship between Big Tech, wider society and the state. The repertoire of discourses recovered from the CEOs’ testimonies shows the way in which ‘interest-talk’ (discursively marked by appeals to some higher-order interests, stakes and values) is mobilised by the CEOs in enacting and legitimising a particular form of accountability, system of governance and mode regulation. The CEOs draw on their understandings of ‘interests’ (some legitimate concerns and matters of importance to the audiences and the wider society) in order to enact accountability and the specific demands, conditions and systems of accountability that are about to be imposed. The analysis highlights the roles of interests in the enactment and negotiation of a favourable form accountability and system of governance. This serves the CEOs to justify the need to maintain the regulatory status quo, which means the preservation of the legitimacy of the organisations and their business models/practices.

This is marked by the considerable and frequent references to some of the legitimate interests, stakes and values of the legislators and the over-hearing audiences

(which include individual service users, budding tech entrepreneurs and left-wing politicians). The CEOs highlight some of the dangers and dooms of any ‘ill-conceived’ regulatory regime may pose to individual, social, economic and political progress. For example, Mark Zuckerberg points to certain types of regulation could undermine the choices of individual users and unfairly deny them of access to ‘free’ services offered by the companies through their technological innovations. The CEOs also appeal to the need to protect freedom of enterprise and business innovations by drawing attention to how regulations might constitute a barrier to burgeoning tech entrepreneurs and freeze out small firms out of the industry. Serious concerns were also expressed and shared on the impacts any not well thought-out new regulatory mode could have on business innovations and growth. The dangers posed to business innovations and growth are also linked to the interest of the country at large, that is, the concerns about the country’s economic and political competitiveness in direct comparison with countries like China. Such appeals to interests are used to justify and make a case for the maintenance of the regulatory status quo, that is, the current system of rendering the organisations accountable and governable based on corporate self-regulation.

The study contributes to the literature highlighting the limitations of viewing interests as actors’ internal state of mind that drives actions (e.g. Whittle and Muller, 2011, Whittle *et al.*, 2014). The findings further develop Whittle and Mueller’s argument that interests should be treated as a key component of meaningful social practice, rather than a cognitive state, essential driver of actions. The findings illuminate the manner in which the CEOs orient to, construct and attempt to negotiate their organisations’ accountability in accounts given to the legislators, thus advancing the extant understandings of how interest is mobilised as a resource in discursive interactions. In this case, interest-talk is used to manage issues of accountability, specifically, to negotiate for particular form of accountability and system of governance. The study advances the understanding of ‘interests’ beyond the conventional treatment as explanatory variable in organisational and social sciences.

This is one of the findings that is made possible by the ethnomethodological approach to studies of accounts and accountability. What EM offers here contributing towards the development of a more advanced and insightful understanding of interest as a topic for analysis rather than as a variable for explaining organisational conduct and practices. In this context, ‘interest’ is one of the three main categories of

discourses mobilised by the CEOs in their accounts and in delegitimising the calls for more radical system of governance and in legitimising the regulatory status quo or minimal changes in the status albeit according to their criteria, frames and standards.

EM compels taking seriously the discursive-interactional work that is being carried out through the accounts being produced and rendered about the interests and allied concepts of stakes, whether of the account givers and relevant stakeholders. To delegitimise the demands for a particular system of accountability (change in regulation), the CEOs not only discuss how any uncritical regulatory move pose dangers to the business innovations and growth (the interests of their organisations) but also orient to what is at stake for the country at large (i.e. the dangers any uncritical change in the current regulatory mode pose to the freedom of enterprise to the detriment of the burgeoning tech entrepreneurs and to the detriment of the American economy and global competitiveness).

EDA by its very nature investigates methods people employ in account for, and making sense of certain actions, decisions, events or situations in which they are involved or implicated, the interests of account givers and demanders in a particular state of affairs, the stake they have in focal states of affairs, as well as their reasons for favouring or pursuing a particular course of action (see Edwards and Potter, 2005; Potter and Hepburn, 2008). The analysis shows how the CEOs construct an 'interested' stance (Potter and Hepburn, 2008, p. 3) in the calls and demands for new mode of regulation (i.e. system of accountability) by drawing on their awareness and understandings of some of the legitimate concerns of the legislators and the governments in general.

The accounts used in achieving this construction of an interested stance draw on some ideological beliefs, norms and values (examples of macro-level Discourses) as resources to justify and legitimise their own stance on regulation while delegitimising the alternative. Notably, not only do the CEOs orient to and promote their own interests in their accounts, there are considerable reference to ideals and values that show they also care about others' interests, but what they achieve for the management of accountability matters (like how and by what standards the organisations should be subsequently held to account).

In this case, the CEOs, in some instances, emphasised what is at stake for others vis-à-vis their organisations' position as the developers and employers of the digital technologies being targeted for tougher state regulation. In other instances, they

downplayed their own to emphasis the dangers posed any uncritical regulatory choice pose to many important aspects of economic, political and social fabric of the nation (Extract). Again, rather than assuming that the very bases, systems and terms of accountability relations are simply fixed, wholly predetermined and finally settled, this study has shown how they are produced in locally situated ways. As such, systems and structures of accountability are not entirely pre-figured, if at all they are, but rather ‘products of the local practices of’ the dialogue and discursive interactions and subjectivities of the accountable selves and those to whom they are accountable.

The relationship between discourse and accountability (and its allied concepts, responsibility) should therefore be conceived of as a complex one: those being held accountable and those holding them to account cannot assume that they do not need ‘effective’ discourse and discursive performance, including the careful management of actual or potential issues of interest and stake. The ability and skill in managing such issues of accountability are, of course, not evenly distributed. The ability to inoculate against actual or potential attributions of stake (Potter, 1996: 125) is likely to be related to the linguistic and social capital held by the agent. We agree that once the micro groundwork has been laid, one can attempt and connect into ‘bigger issues’.

This is not to say that ‘interests’ are necessarily an invalid logic of justification and in dealing with the demands for more accountability. Nevertheless, the mobilisation of public interests as well as other legitimate public concerns, stakes and values is very important and must be taken into consideration in order to achieve meaningful accountability and to develop an appropriate system of governance and regulation. For the corporate actors, the analysis shows how appealing to other issues of concerns, interests and values to the users, budding tech entrepreneurs and the country at large key strategic resources for enacting and negotiating for a particular form of accountability. As it can be seen, the ways the CEOs mobilised certain legitimate concerns, interests, stakes and values to negotiate favourable scope, systems and standards of accountability show how issues of interests and at stakes constitute strategic resources or political tools for enacting a particular form of accountability, and for legitimising and preserving the regulatory status quo, i.e., the current system of governance.

For the political actors, the analysis points to how the appeals to the interests of the users, budding entrepreneurs and the nation at large might be shaping the social construction of accountability and responsibilities. Therefore, those statutorily

empowered to hold these organisations and their key actors to account or make them more accountable are encouraged to consider and understand how any proposed system of governance and regulation would affect other categories of interests, stakes and values beyond focal issues of data privacy and security. This should constitute an important factor to consider in the development of a system of governance and regulation, even though it foregrounds some form of values conflict that will certainly require some trade-offs which might mean relieving the organisations of some burdens of responsibility.

Considered together, the ways certain ideological interests might be influencing corporate accountability become somewhat apparent. Specifically, the analysis draws attention to how other important issues of interest, stakes and values are shaping how corporate actors are being held to account and made to be more accountable, and the scope, systems and standards of their accountability. The findings show the potential impacts the certain ideological stance might be having on the systems of governance and regulation when designed through the lens of privacy.

Overall, the contributions of EDA in furthering the extant understandings corporate accountability, as well as in re-conceiving and re-purposing traditional mechanisms and models of accountability as a means of addressing some of the social harms associated with the new digital technologies are apparent. The question on what categories of interests, stakes and value be a valid criterion of accountability in this context is open to the further research. An important area of critical analysis and debates is the implications of adopting or prioritising certain categories of interests, stakes and values related to freedom of enterprise, individual choices, national economic and political competitiveness for understanding, establishing and enhancing accountability of Big Tech and the possibilities of a more effective and meaningful system of governance.

8.2.4 Accountability beyond sanctions: Possibilities of public hearings for governance

The thesis also contributes to the scholarly debates on the roles and limits of public hearings as an institutional mechanism for holding corporate actors to account (Brown, 2005; Engelen *et al.*, 2012; Gephart, 2007; Miller and Rose, 2008; Mueller *et al.*, 2015). The analysis has shown shone more lights of the role of public hearings and inquiries as a forum performing accountability, as a platform for rendering corporate actors intelligible and governable and in mitigating some of the social harms their

practices and products might be posing to some legitimate public values. This study draws attention to how public hearings can enhance accountability not in terms of preoccupation with the allocation of responsibilities and administration of sanctions, but in terms of making corporate activities more intelligible and ‘governable in new ways’ (Miller and Rose, 2008, p. 109; Gephart, 2007). Beyond the conventional treatment of accountability as systems of accounts that enable institutionally empowered bodies and actors like legislators to simply allocate responsibilities and to administer sanctions and other punitive measures as appropriate, the analysis here furthers the understanding of accountability as a way of rendering social actions and actors intelligible (i.e. sensible to significant others including the accountable selves), and also reinforces our understanding of the roles of public hearings as an important means of pursuing these potentials. In this sense, public hearings provide a means of enacting a broader notion of ‘distributed public governance’ (Mueller *et al.*, 2015, p. 1191).

The two public hearings and the testimonies analysed in this thesis are both significant for the organisations and the society at large. While such holding to account does not often generate accountability in a fundamentally radical way that is often fantasised, holding organisations and their key actors to account or asking them to comply with certain requirements often conveys and does have significant effects on them. For example, it has been argued that the practice of giving and demanding an account could create governable members of moral community (e.g. Miller and O’leary, 1987; Miller, 1990). In other words, the practice of holding-to-account or demanding of reasons for conduct is a means of rendering the individuals and organisations being held to account.

Accounts may be honoured or not honoured: if honoured, it means they are effective in repairing and restoring troubled relationship (Scott and Lyman, 1968). In this context, it is yet to be known whether the accounts given and the key criteria, standards or terms of accountability that are being projected by the CEOs would become the institutionalised ‘grammar of accountability’ (Mashaw, 2006, p. 117) because the reports of the public hearings are to be published as at the time this study is being concluded. Nevertheless, the possibilities of the pattern of accounting could be theorised. For example, one possible outcome of dishonouring the accounts is the recommendation and design of a new system of governance which might prescribe to the organisations to change or modify their business models. Dishonouring of the

accounts and the projected terms of accountability could also mean the formulation and implementation of new mode of regulation that outlaw certain practices (such as non-consensual use and transfer of personal data) or recommend unbundling of these companies. Honouring the accounts could mean the maintenance of the regulatory status quo, that is, no serious change to the prevailing system of corporate self-regulation.

More importantly, this study draws attention to a key limitation to the use of public hearings as a forum and means to render corporate activities and accountable. The process of holding the tech elites to account for their organisational practices is troubled by asymmetry of technical know-how of the CEOs over the legislators. It is a case of the limited epistemic capacity of the legislators. Aside this limitation, the public hearings provide an avenue for interrogation corporate practices and responsibilities. Despite the widely acknowledged inefficacy of public hearings of in establishing, enhancing and enforcing accountability (accountability in a prescriptive and punitive sense), the spectacles that took place in the two public hearings analysed have the potentials to alter the organisational practices by forcing corporate actors to reflect on the legitimate public concerns and interests and how these are impacted by their organisational practices.

Whether such policy actions and outcomes are seriously considered or not is based on the performativity of interrogations and the accounts produced the CEOs. This will also be shaped by the versions of official accounts and the sense made by the legislators of the accounts given by the CEOs, which would subsequently translate into the official reports. Indeed, this was already becoming inferable in the ways the legislators constantly questioned the legitimacy of the companies' practices, and frequently expressed serious concerns about their business models. Indeed, an inquiry at its basic might mean 'an institutionalised, ritualised display of holding-someone-to-account that signals to society that something is being done even if, actually, actions are modest and fairly ineffectual' (Mueller *et al.*, 2015, p. 1191; Brown, 2005).

While I acknowledge this idea of critical scholars that have argued that public inquiries are little more than a 'smokescreen', a veneer of accountability enabling the established power relations and lines of influence between business and politics to remain unchanged (Froud *et al.*, 2012), the analytical focus in this study contributes and advances this position. By focusing on the ways in which corporate actors orient to and construct the accountability of their organisations to society through the

sociological theories of accounts (Scott and Lyman, 1968) and responsibilities (van de Poel and Sand, 2021), I argue that public hearings could indeed help render the Big Tech more intelligible and governable in new ways. Thus, rather than outrightly dispensing their utilities as an effective mechanism of accountability, I argue that critical analysis of the ways in which the accountable actors orient to and construe their accountability to others is crucial—perhaps more fundamental—to (re)designing system of accountability to govern the relationship between organisations and society, or more specifically, between those representing organisational and societal interests.

Prior research (e.g., Brown, 2000; Brown and Jones, 2000; Gephart, 1984) has shown that sensemaking is one important phenomenon that occurs during public hearings in which societally significant actions of organisations are interrogated. In interrogating such actions at public inquiries, participants seek to make sense of their actions, or those of others or specific events in which they are directly involved or indirectly implicated, often in ways that establish accountability, restore public trust in and legitimacy of organisations where impropriety is evident. It is this sense-making aspect of accountability that has been previously overlooked in theory and practice that this thesis foregrounds through ethnomethodological perspective. Accountability in this mainstream literature has been conceptualised in terms of systems of accounts for allocating or prescribing responsibilities, blame and sanctions, a stream of research perpetuated by what Anderson (2009, p. 322) describes as ‘illusions of accountability’. The ethnomethodological perspective compels general consideration of the sensemaking element account giving and seeking that occurs during public hearings and accountability in the sense of rendering intelligible facets of social lives through the giving and seeking of accounts. This study thus calls for the re-specification of accountability in the sense of sensemaking process as advocated in ethnomethodological perspective, rather than treating it only as the system of accounts that enable allocation of responsibilities and administration of sanctions. The public inquiries also need to be approached with this mindset, that is, as a efficacious means of rendering corporate actions accountable in terms of being intelligible.

8.3 Practical implications: For research and policymaking

What do the insights gained from the EDA analysis mean for studying corporate accountability and for the design of institutions for mitigating social harms associated with the new digital technologies? In other words, how should the insights gained from the analysis inform methodological approach for studying accountability, and

inform the institutional ongoing efforts at rendering the organisations more meaningfully accountable and responsive to legitimate social values that are risk with the development and deployment of these technologies and the business models and practices they are powering?

For researchers, this study compels more wider application of insights from ethnomethodology in study social and organisational phenomena like accountability. Taking an ethnomethodological perspective could develop, enrich and further our understanding of accountability by focusing on the sense made by actors about their responsibilities regarding the impacts of their actions on significant others. This perspective makes it possible to highlight how accountability regime that is emerging in this context is being constituted, contested, negotiated and decided, as the outcome of ongoing discursive interactions. In this context, the discourses mobilised by the CEOs in their testimonies operationalise the ‘grammar of accountability’ (Mashaw, 2006, p. 115) and are central to the design of an appropriate accountability regime for governing Big Tech and for addressing some of the harms associated with digital technologies and the practices of organisations developing and deploying them. To continue to develop our understanding of accountability in an ethnomethodological sense, we need to attend to the continuous, ongoing, and back-and-forth interactional processes of producing accounts by which the business models, operations and practices of the organisations can be rendered intelligible. This requires more general consideration of social practice language use and its role in constituting, contesting, and negotiating accountability in the relationships between technology companies and society.

Given that the analysis is focused on the accounts given by tech CEOs to the US legislators during public hearings conducted at the US Congress, it is important to note that the repertoire of discourses recovered from the CEOs’ accounts of the socially harmful aspects of their organisations’ business models that are powered by these technologies have important implications beyond academic research. The EDA approach contributes to the understanding of corporate accountability by highlighting the performativity of micro-linguistic tools in laying out the discursive (as well as material) landscapes of an emerging accountability regime. It is believed that the accounts rendered by the CEOs in respect of the adverse impacts of their corporate practices are important because they shape how such practices are typically made

sense of and acted upon, such as the decision on whether a new accountability regime (regulatory institution) would be needed or to maintain the status quo.

Therefore, from a public policy perspective, the findings have significant implications for theoretical and philosophical debates about the problems of ascribing and assigning responsibility in technology development, a context characterised by collectivity, indirect causation, and uncertainty (Doorn and van de Poel, 2012; van de Poel and Sand, 2021). The accounts given by the CEOs and the accompanying discourses have important implications for how determining the mode of regulation that would produce meaningful accountability. Indeed, the ways the CEOs orient to their accountability and responsibility for the harms their business innovations, operations, practices or services pose to some legitimate social values (like privacy, safety) are important because they shape how these critical issues of concern are made sense of and might be acted upon by relevant oversight bodies (e.g. legislators, regulators, civil society organisations). For example, to expand the locus of accountability to a range of agents means that diffusing burdens of responsibility away to multiple actors rather than being solely placed on the organisations. What this implies is minimal impacts of being held to account (such as the preservation of the prevailing system of regulatory) if the accounts are honoured by the account holders and eventually become institutionalised ‘grammar of governance’ (Mashaw, 2006).

These peculiarities emphasise an urgent need for a meaningful system of governance for addressing or mitigating the socially harmful impacts of the digital technologies and their affordances. However, this is not an easy task as there seem to evidence of value conflict is well established in this study. I agree with Taddeo and Floridi (2016) that regulating these companies and their business models ‘is not a trivial matter, as it involves balancing societal interests and progress with individual rights’ (p. 1594). Privacy plays a crucial role in this context, for users’ data trails are quite revealing of their tastes, health, finance status, and social interactions. Given the relative novelty and the very prominent role in contemporary societies, it is less surprising that efforts to regulate them is still resting on an ‘*an ongoing process*’. To sustainably mitigate the harms associated with these technologies, accountability needs to be seen as continuously under construction (Sinclair, 1995).

I strongly recommend a re-consideration and re-specification of our conceptions, mechanisms and models of accountability as this is a basic condition for developing any meaningful system of governance and mode of regulation to protect people and

society against the adverse effects of new digital technologies in a data-driven age. Indeed, there is a need for a shift from the prescriptive approach towards recognising the contextually sensitive and continuously shifting nature of accountability. While terms of accountability can appear to have been tightly defined by some formal systems, it is important to note that the application of such terms in practice is a ‘contextually dependent matter’ (Willmott, 1996, p. 25). While trying to develop a system of governance, it is important to bear in mind that the very bases and terms of accountability need to be jointly constituted and determined. The default prescriptive approach stresses the initial element of accountability process—the description of standards of conduct—and the end of the accountability process—the consequences of not complying with the standards accountable entities (Mansbridge, 2014).

This study elucidates the limits of the widely shared beliefs and calls for legal-regulatory framework, commonly expressed as the need to institute and impose more and tougher regulations and sanctions for failure to take due diligence and failure to report breaches is at the root of the challenges of accountability (Painter-Morland, 2007; Roberts, 2013). The legal provisions in their own might be insufficient to anticipate all the complex and dynamic business models and operations of these companies and the technologies upon which their business relies. It may not be obvious how a particular legal provision is likely to be violated until it happens. This underscores the importance of holding to account and giving of account. The very act of demanding and giving an account establishes a way of acknowledging and addressing public demands to ensure that account givers and those officially empowered to demand for an account are fully aware of their roles and have fully articulated the goals of their respective approaches and the necessary constraints on the workability of the approaches. Legal-regulatory provision is not a substitute but complement for the practice of holding to account and giving an account complement to legal regulation. Accountability could serve as an important layer of governance of social relations and enforcement of substantive laws.

Focusing only on introducing and imposing regulations may be counter-productive because the organisations can innovate in regulation by diffusing aspects of their responsibilities to other agents. Active conversations and deliberations—such as the ones studied here- belong to the ‘middle phase’ of accountability process—through which the accountable actors and those holding them to account meet face to face to deliberate on the former’s acts, decisions, or particular states of affairs is of more

importance to meaningful accountability relations (Brandsma and Schillemans 2013). Active conversations and deliberations are vital because issues of accountability are context-specific and cannot be reduced to legal-regulatory prescriptions. In contexts like the this, accountability issues are not wholly pre-determined or imposed, but have to be collaboratively constructed in and through the discursive interactions.

The default models of legal prescriptions might be appropriate as a standalone mechanisms for addressing the challenges posed by the peculiarities of the changes. Thinking about accountability as an ongoing and more deliberative exercise is key step towards forging organic business-society relations. The interaction could be extended to include more relevant stakeholders to discuss, clarify and interpret issues of accountability. Instead of waiting for another Cambridge Analytica or periodic account giving and receiving sessions in which the accountable actors could answer questions from key stakeholders, a more deliberative and iterative approach could enhance learning and could produce more fitting systems of accountability.

Importantly, the scale and asymmetry of power these companies exercise over our everyday lives as individuals, organisations and societies points to the roles and responsibilities of the state actors need to take more actively upon themselves in order to ensure that these organisations are meaningfully held accountable and people and societies are adequately protected against the harms associated posed by their business innovations, models, practices, products and services. It highlights the need for a multi-stakeholder approach. I suggest that attention be paid not only to legal prescriptions in terms of rules and sanctions but also to other mechanisms (such as audits and impacts assessment) that could help raise tech elites' sense of responsibility for questionable aspects and impacts of their companies' innovations and practices.

This thesis also reinforces the practical utility of public hearings as an accountability forum, a sort of institutionalised mechanism (Mueller *et al.*, 2015). Public hearings and inquiries have largely been bemoaned as a smokescreen, a public spectacle through which social control agents, governments in particular, assert an illusion of control and restored normalcy in the wake of an impending, perceived or real breakdown in order (Brown, 2005; Gephart, 2007). This study however takes advances a different view of public hearings as a platform for holding corporate entities and actors to account, suggesting that the very ideas of demanding and giving of accounts is pivotal to the social construction of organisational accountability and responsibility (Whittle *et al.*, 2016). In contrast to the way it is commonly portrayed,

public hearings are not only about administration or recommendation of sanctions and other punitive measures, but could be an avenue to render the corporate entities, activities and actors more intelligible, and in turn, more responsive and governable.

Finally, to the organisations and their managers, this study highlights the need to match their words with actions by adapting their business models through internal initiatives and policies in ways that genuinely address the critical issues rather than the usual ‘smoke-and-mirror’ (Hemphill and Banerjee, 2021) approach that often ‘deadlocked efforts’ to regulate their practices (Haenshen and Wolf, 2019). For if they are not backing their rhetorical commitments with substantive actions, they would continue to face pressures for greater accountability and would inevitably have to operate under radical reform and potential restraints on their operations. Considering that the tensions between private and public interests, the growing calls state interventions may not augur well for the companies if they do not back their rhetorical performance of accountability with actions.

8.4 Limitations and directions for future research

The specific analytical focus of the thesis on the sensemaking accounts of the Facebook and Google CEOs with respect to two categories of harms (i.e. privacy- and safety-related harms) associated with their business innovations, models and practices. Specifically, it explores the way the CEOs account for these harms, and in their accounts, how they make sense of, orient to, and negotiate their responsibilities as well as criteria or standards by which their organisational conduct and practices could or should be judged. Thus, given the specific focus on two of the Big Tech firms and the usual caveat of over-generalisation on the basis of evidence generated from such qualitative case studies applies, it is useful to highlight some of these caveats that need to be taken into account in interpreting and using the findings and inferences made from the analysis. Albeit, while the study is bound by many conditions, the focus is to shed some light on the form accountability is taking, as well as problems and possibilities for meaningful accountability in the relationship between Big Tech companies and society.

Future research should also consider accounts of the accountable actors or more broadly the dialogue between them and those holding them to account as a unit of analysis for accountability research. As these organisations become progressively powerful in the lives of people and society at large (as the guardians of digital world and the curators of public discourse), this study agrees with Gillespie (2010) that we

must examine the responsibilities they want to bear and the terms by which they want to be judged. Further research is therefore required to continue to develop our understanding of the ways in which tech elites account for, or enact accountability for, the social harms associated with their business models and how they structure their understandings of their responsibility. How they make sense of, orient to and negotiate the scope of their accountability and responsibility as well as the specific criteria, standards or terms by which they want their business models and practices to be assessed are important areas for further investigations.

The analysis conducted in this thesis shows that the CEOs of Facebook and Google orient to accountability and responsibilities for the harms associated with their business models as shared with other actors (users, third-party app developers, technologies, other tech companies) within the digital ecosystems. However, the ways in which other tech elites make sense of accountability of their organisations. Similarly, considering the fact that these technologies are increasingly shaping the everyday lives of individuals and organisations in different sectors of societies across the world, it is my belief that there are important lessons to be learnt generally in understanding the possibilities for accountability beyond these pioneering companies and sector. It is useful to extend the research on accountability to other organisations and sectors where the technologies are diffusing into. Notable candidates are energy, health and housing sectors. While these sectors foreground different categories of social harms (e.g. bias and discrimination) associated with the ways digital technologies (such as algorithms, big data analytics) are being deployed to transform the delivery of public services, insights from the pioneering sector studied in this thesis would prove useful.

Further, to continue to develop our understandings of accountability and responsibility (both in prospective and retrospective senses) as an important tool to preserve many of the values underpinning protection of people and society against the harms caused or exacerbated by digital technologies, this topic would benefit from more interdisciplinary research. An interdisciplinary research that engages with the topic from different perspectives (legal, ethical, political) is recommended in order to be gain robust grasp of how notions of accountability and harms are manifested and given effects in sectors where digital technologies and digital business models are being adopted and adapted.

This study has not attempted to explore the directly (for example, through purposely scheduled interviews, observations of internal meetings or analyses of internal policy documents) the CEOs' sensemaking and understanding of their organisations' accountability and responsibility. This might be an interesting, even though the methodological challenges of gaining direct access to these sources to research these organisations have been well acknowledged (de Ruever *et al.*, 2018). A key limitation of drawing on the kind of datasets (testimonies given at public hearings) involves the inability to make claims regarding the eventual impacts of the accountable actors' accounts (Whittle and Mueller, 2016; Mueller *et al.*, 2015; Tourish and Hargie, 2012). In this case, it cannot be determined whether the repertoire of discourses mobilised by the CEOs would restore preserve the current system of governance and regulation. Therefore, it is important to acknowledge that the insights offered in this study relate to attempts rather than outcomes in the public domain. However, I hope that this study would constitute a basis for future studies.

Thus, future research might also leverage on the notions of the performative roles of accounts and discourses to track the actual effects on the organisations, for example, whether there would indeed be a radical change in mode of regulation. Further, while this research serves to develop and problematise utility of the current theory and practice of accountability in understanding the relationship between Big Tech and society, it leaves the task of developing more meaningful accountability regimes to continuous research. Relevant questions of interest for research is: what should be the policy outcomes of this demanding and giving of accounts and the accounts given by the CEOs? What has however been made clear in this thesis is that regulation offers a partial answer to establishing and ensuring accountability.

The fact that the nature of the organisations as well as the wider socio-political realities play a crucial role in the construction of accountability, contextual factors have to be taken more seriously in understanding the ways accountability is constructed and ways the findings can guide to further develop theory and practice of accountability. Nevertheless, the standards of accountability binding the two case organisations to society are quite similar in substance with other big tech companies, for example, the ways they their business models and practices are built around technological innovations and the wider institutional rules and orders. As a result, the findings are contextually specific to the two organisations, and they are bound by time

and current states of affairs of the ways as at the time the analysis in this study was conducted.

What is indeed clear is that accountability is still very much under construction and will remain being constructed. The conditions of possibility of accountability in this sector, specifically, accountability for the mitigation of social harms associated with (in)fracture of user privacy, public safety and social harms relating to digital technology innovations like algorithm-driven bias or discrimination in sectors where these technologies are being adopted to transform already existing public services, such as healthcare, housing, hospitality. This is consistent with Dutton and Peltu's (2007) submission that the governance of the internet companies is most likely to remain a topic of public conversations and scholarly debates for the foreseeable future.

As it can be seen in subsequent hearings that were subsequently taking place after the two hearings analysed in this dissertation, it can be seen how the debates on issues of accountability are continuously being framed and contested. Hence, the generalisability of certain aspects of the findings of this study needs to be explored in future research by extending the analysis to other issues and to include how the construction of accountability may be changing with emergence more substantive legal provisions and regulatory regimes. Future research could investigate the 'politics of accountability' (Mitchell and Sikka, 2004; Sikka, 2017) that appears to be characterising efforts at rendering Big Tech more governable in the unfolding conversations about regulation.

Another interesting avenue for future research would be to compare and contrast discourses mobilised by tech elites in making sense of, constructing and contesting accountability of their organisations in different countries and times. In the light of ongoing worldwide scrutiny of Big Tech and quest for more responsible innovations, it would be useful to compare and contrast the discursive constructions of accountability in the relationships between all the Big Tech companies (including Amazon, Apple, Microsoft) across different national contexts, and how these might be shaped by the political, social and ideological conditions of the country within which they operate.

More specifically, future research can also explore the implications of different corporate-national ideologies for the (re)designing accountability regimes. Indeed, this is a part of broad research agenda to explore how context-specific conditions such as socio-cultural norms and values or political systems shape an understanding of

accountability, way in which notions of accountability manifest, what types of regimes of accountability, among others. In the long run, research may also be extended to understanding how being called to give accounts before public hearings like the ones analysed in this thesis influence the account givers and a much broader spectrum of actors responsible for initiating and implementing changes in corporate practices that may be prescribed in the final reports of the hearing committees.

Finally, I acknowledge some limitations in the applications of the basic principles of EM/CA. The analysis conducted in this thesis does not capture the technical conversational features in talk-in-interactions between the CEOs and the legislators of accounts precisely because the analysis was based on the published (rather than self-transcribed) transcripts of the proceedings. Although the first step of the analytical process was to watch the videos of the two hearings twice, I did not analyse the more technical features of the conversations and how the conversations were rhetorically organised. I acknowledge the Jeffersonian transcription, which in this study was substituted with a simple transcription of the testimonies of the CEOs. Hence, the key notations, such as arrows, italics, and underlining are used only for emphasis, rather than to mark the technical features of the conversations and accounts produced. They are only used to point out specific extracts that contain issues of analytical interests; they do not mark the technical features of the conversations.

To sum up, in order to continue to develop context-dependent understandings of accountability, research and policies geared towards ensuring and enhancing accountability for harms associated with digital technology innovations should consider organisations of different types (those developing and deploying technologies to create new services for the benefits of people and society and those adopting them to transform existing services), operating in different industry sectors (e.g., healthcare, hospitality, housing) in different countries, characterised by different institutional arrangements. Further, aside issues of privacy and safety-related harms, research should also focus on other issues like bias or discrimination that can undermine human rights, social values and societal interests. To do this, research designs should involve multiple stakeholders and multiple levels of analysis.

8.5 Concluding remarks

This thesis has examined how tech elites construct, frame, and orient to their organisations' accountability for social harms associated with their business practices through language-use in giving accounts of practices. Much of the prior literature on

accountability has explored different mechanisms (arrangements, rules, standards) by which corporate activities and actors should be made accountable. Accountability in this literature has been mostly treated as putatively fixed and objective conditions or features with which the accountable entities simply comply. I problematise this assumption is problematised and argue that accountability is an ongoing process of demanding, giving and scrutinising accounts through which the very bases, regimes and terms of accountability relations are continuously being created, contested, negotiated and decided.

Corporate entities and actors do not simply accept and comply with any arrangements, rules, requirements, standards or responsibilities to which they are subject. They actively construct, contest and negotiate the very systems and standards by which they are expected or required to operate and conduct their business activities. Though scantily acknowledged in the literature, they often attempt to shape the accountability environments, systems and standards towards more manageable and, where possible, towards favourable ends, and the efficacy of any institutional initiative and mechanism designed to make them more accountable depends on they interpret and make sense of their accountability and responsibility vis-à-vis the conditions and demands being imposed upon them.

To understand the ways in which the CEOs make sense of, construct and enact their organisations' accountability, this thesis develops an EDA of testimonial accounts given by the CEOs in respect of the social harms associated with their business models and their responsibilities. In this sense, accountability is a process through which the accountable selves, in active conversations with those to whom they are accountable, seek to have their own terms of accountability to others adopted. This, I propose, is fundamentally involves a lot of discursive work, and the central claim is that the repertoire of discourses mobilised by the CEOs have implications for how their business models and practices might be institutionally made sense of and acted upon, and the debates on the possibilities of rendering the organisations and their business models and practices governable.

The analysis conducted in this study shows that it is possible to investigate how actors themselves orient to, frame and negotiate their accountability to others as they give accounts of their actions and decisions. By studying the discursive work (practices, processes and considerations) corporate actors are engaged in when giving accounts of their corporate practices, it is possible to shed lights on how corporate

actors make sense of, negotiate and seek to create key terms of their accountability in and through their discourse in the light of various institutional (legal and regulatory) influences. The EDA draws attention to how corporate actors orient to, frame and negotiate accountability in relation to the adverse impacts of their business practices on users privacy and public safety.

This argument is empirically grounded in the relationship between tech-powered business and society with specific focus on the relationship between Big Tech (companies developing and deploying digital technologies as their core business) and the American society. The thesis explores language use in the making and rendering such accounts of business practices, in excusing and/or justifying the potentially harmful impacts of such practices on people and society, and in claiming or disclaiming responsibilities for the practices and the associated harms. Using an EDA approach, the thesis explores testimonial accounts elicited from and given by CEOs of two tech giants at public hearings to understand how they make sense of their organisations' accountability for social harms associated with their business models.

The CEOs' accounts are shown to be expanding loci of accountability, negotiate standards of conduct, dispersing responsibilities to a range of actors. The findings foreground a case of corporate actors attempting to enact a particular kind of accountability that would maintain regulatory status quo or at least direct and minimise possible changes. The findings illuminate the discourses (defined here as common-sense assumptions, ideas, notions, or logics as discursive devices) that are being mobilised to achieve this end, as well as the peculiarities, problems and possibilities of the form of accountability that appears to be emerging in this setting. The findings shows how the CEOs are negotiating accountability for the harms their business models and practices to the privacy and safety of the American people and society at large through three categories of discourses, first, notions of choice, consent and control; second, technology solutions and shared identities; and third, appeals to some superordinate concerns, interests, stakes and values.

With this repertoire of discourses, the CEOs are trying to enact a particular kind of accountability. This involves in articulating and negotiating specific systems and terms of accountability within which their organisations would need to operate, focusing on issues like who (and what) is to bear what responsibilities and what should be the criteria by which the organisational practices should be judged. The discourses mobilised are reflect prevailing cultural vocabulary and grand narratives of

neoliberalism. With these discourses and the pattern of accounts they constitute, the CEOs are trying to fashion a shared sense of responsibility through by pursuing an expansive locus of accountability. The burdens of responsibility are not just on placed the organisations but diffused to a range of agents, including service users, third-party app developers, technologies, and the entire industry. If these accounts and accompanying discourses are honoured, both causal and remedial responsibilities for the privacy- and safety-harms associated with the digital business models will have to be shared among these various agents, thereby minimising the organisations' own responsibilities.

Such discursive work only represents efforts to convince, persuade, preserve or sell some ideas, but also to make claims about what their companies are and are not, and what should and should not be expected of them. In other words, it is a conscious attempt to set the very rules for governing their organisations' business innovations, models and practices. These rules, standards and terms of conduct being projected are built of the ideas, ideals or logics that are meant to be readily intelligible to those holding them to account. However, whether these terms would eventually become institutionalised 'grammar of accountability' or 'form the basic building blocks of *'accountability regimes'* (Mashaw, 2006, p. 117) depends on legislators' sensemaking, which is in itself will involve a lot of discursive and non-discursive work (consultations, confrontations, lobbying).

The findings shed light on the form of accountability that appears to be emerging in this context and the issues digital technologies pose for accountability. The study contributes to literatures on accountability, organisational discourse and governance of digital technologies. The implications of these findings are then discussed, specifically, how the findings inform the debates on the challenges and prospects of rendering the organisations more accountable and intelligible. The ways digital technologies are generally understood have been shown to have implications for accountability. The findings have significant implications for theoretical and philosophical debates about the problems and prospects of accountability of tech giants to society. The discourses and the peculiarities brought to the fore emphasise the need for more critical approach to understanding accountability as it concerns the relationship between business, society and technology. The practice of accountability is a fundamental path towards mitigating the socially harmful impacts of the new digital technologies and their affordances.

The study therefore compels a more general consideration of the use of language (social practice) and its roles in creating, developing and managing relations and systems of accountability and governance. The study contends that the ways the corporate actors structure their understandings of their organisations' accountability and responsibilities and the specific discourses they mobilise are important because they develop our understanding on the ways systems and standards by which organisations might be governed. The accounts given and the discourses mobilised by the CEOs are potential shapers of the actions and interventions of policy makers (legislators, regulators, civil society organisations). The accounts and discourses reveal prospect for meaningful accountability. At the very heart of efforts at rendering Big Tech more governable is the need to balance seeming competing categories of legitimate interests, stakes and values (such as freedom of expression, privacy and safety). How this bundle of interests, stakes and values can be managed should be a key driver of the policy debate on developing an effective system of governance and mode of regulation.

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