Accountability and Strategic Agency in International Organizations

The Case of an Operational Unit at UNESCO

Donia CHORTANI
Université Paris Nanterre
UFR SEGMI
CEROS

Abstract

This paper examines accountability practices among international civil servants. We analyze the ways on which accountability practices affect their roles and strategy work. Using data from an ethnographic case study, we focus on accountability practices of middle and upper management involved in strategy development in an operational unit at the United Nations Educational, Scientific and Cultural Organization (UNESCO). Our findings suggest that actors depending on their position make use of accountability, whether instrumental or expressive, to establish and/or protect their roles. Middle Manager's strategic agency is key in navigating role related challenges. Accountability processes are also used to cement and invigorate their legitimacy within the organization.

Keywords: Accountability, Practices, Strategic Agency, Middle Managers

Résumé

Cet article examine les pratiques de reddition de compte des fonctionnaires internationaux. Il cherche à analyser les façons dont ces pratiques affectent leurs rôles et leur travail stratégique. En utilisant les données d'une étude de cas ethnographique, Il questionne les pratiques des cadres intermédiaires et supérieurs impliqués dans le développement de stratégie dans une unité opérationnelle de l'Organisation des Nations Unies pour l'éducation, la science et la culture (UNESCO). Les résultats suggèrent que les acteurs, selon leurs positions, utilisent des processus de reddition de compte-instrumentale ou expressif- pour établir et/ou légitimer leurs rôles. De même, la capacité d'agir stratégique des cadres intermédiaires est essentielle pour naviguer les défis liés à leurs rôles. Les processus de reddition de compte sont également utilisés pour cimenter et renforcer leur légitimité au sein de l'organisation.

Mots-clés : Reddition de compte Pratiques, Capacité d'agir stratégique, Cadres intermédiaires

Introduction

Accountability in global governance refers to the processes and mechanisms by which international organizations are held accountable for their actions and decisions. In recent years, accountability has emerged as a key issue in global governance, as international organizations have played an increasingly important role in shaping the rules and norms that govern the global system. The growing interest in accountability led to the diversification of the approaches employed to study the concept across different domains. According to Kaba (2021), "there exist 113 different conceptualizations of accountability." Many conceptualizations duplicate or conflict the construct's attributes and dimensions, which leads to more ambiguity. Our interest in this ever-expanding concept (Mulgan, 2000) stems from its preeminence as a societal ideal and its impact on intra and extra-organizations levels.

For instance, in public administration, accountability is strongly linked to systems of control (Sinclair, 1995; Dubnick, 2003, Bovens, 2007). In non-profit debate, it is examined through stakeholder and principal-agent theories (Ebrahim, 2003; Knutsen & Brower, 2010) and in organizational behavior, researchers focus on the construct's implications and attributes, using experimental methods of social psychology (Hall et al, 2017; Frink & Klimoski, 2004; Lerner and Tetlock, 1999). Each approach offers an interesting view of the concept, particularly so when it is investigated in actual organizations. Studies investigated the impact of accountability on organizational performance (Christensen & Lægreid, 2015), organizational mission (Christensen & Ebrahim, 2006) and strategy (Kearns, 1994). We draw an these literatures for an integrative definition of accountability and we depict the construction and enactment of accountability practices in an IO with regard to strategizing activity of international civil servants. Since the Global comes down to the local practices, we study the strategic transformation via the actors' interactions and constructions of roles and enactment of strategy.

Our motivation to study international professionals' accountability practices is to address the existing gaps in the public sector literature by shedding light on relational issues in governance and accountability, by positioning international civil servants as international public managers, we bring to the forefront the undisclosed sense of agency they enjoy in their practice. This approach could help "open the black box of international governance" (Djelic & Quack, 2010). To examine accountability practices enacted by international civil servants while pursuing their activity from a rigorous analytical standpoint, we pose the following research questions:

How do accountability practices impact international civil servants' strategizing?

To answer this question, we use data collected from a longitudinal case study (Miles and Huberman, 1994) of a policy reform within a framework of an IO's strategic transformation. In this strategic change process, the direction of the IO tasked a new unit to steer and implement an important policy review and change by assigning a Top and a middle manager to the mission of consulting and validating the new policy after consulting with the various stakeholders.

This article is structured as follows: firstly, we conduct a literature review of accountability. We establish a distinct and integrative theoretical framework to the study of this concept capitalizing on gap bridging debates in governance and practice. Secondly, we present our research context and describe our research methods. We, then, describe our case findings using data collected from 14 months ethnographic field study. In the concluding section, study contributions and limitations are exposed and ideas for future research are suggested.

1. Literature review

In its basic understanding accountability, accountability is about "the evaluation of actions by others, and the need to justify or defend subsequent behaviors" (Hall et al, 2017). Hall and her colleagues posit that accountability could be defined as "an implicit or explicit expectation that one's decisions or actions will be subject to evaluation by some salient audience(s) with the

belief that there exists the potential for one to receive either rewards or sanctions based on this expected evaluation." (2003, p. 33). The Organizational Behavior approach highlights the relational and interactive nature of the concept. Accountability "entails an implicit or explicit belief that people should be required to justify their actions, beliefs, or even feelings to others" (Andreson, 2009). "Accountability is located within a family of concepts, all having to do with an account, report, or story" (Ibid). This gives room for an interpretive lens to encompass different levels of comprehension and meaning (Weick, 1979), affecting strategic, functional, and ethical aspects of organizational life.

The concept is essentially 'about relations' of giving account (Bovens 2007; Dubnick, 2005; Halachmi, 2002: 371). These accountability relations are to be framed with regard to 'how' (relation) and 'for what' (content) the actor is accountable (Bovens, 2007; Lerner and Tetlock, 1999; Mulgan, 2003). To explore the relational dimension of the construct, we adopt a "concrete theory" perspective (Dubnick, 2003) to free accountability from its normative 'baggage'. Accordingly, accountability is addressed as an ongoing process rather than an end-stage activity (Global Accountability Project, 2005) and as a type of social act that is part of a larger class of social processes (Dubnick, 2003). This approach not only acknowledges the agency of the actors in managing accountability demands, construct their owns practices of it and positioning themselves in the larger environments in which these actors are embedded and engaged during their organizing activities. By adopting a middle-ground, we build on insights from the turn to practice in the social sciences (Ortner, 1984; Schatzki, 2001; Whittington, 2011). This approach has the merit of offering rich theoretical and methodological orientations to the study of organizations.

However, it is important to note that this conception of accountability is linked to different field level perspectives on governance. We retain the instrumental and expressive dimensions as argued by Knutsen and Brower (2010). We should turn our attention to distinguish the

underlining logics framing the notion of accountability in the governance arena and impacting its applications in practice.

1.1. Governance Perspectives intervening in the construction of accountability

In a global governance context, the study and the analysis of the construct of accountability is inherently multilevel. Instrumental and expressive forms of accountability are therefore required (Knutsen & Brower, 2010) to address the various needs of the multiple stakeholders involved. We support Coule (2015)'s argument, positing that governance perspectives follow two distinct logics, which "constitute organizing principles based upon a set of belief systems and associated practices" (Friedland & Alford, 1991; Scott, 2001, cited in Coule, 2015). She claims that "principal-agent theories such as agency and stewardship theory… [are] founded on what Watson (2006) refers to as a "systems-control" approach to framing organizational realities…these approaches aspire to maximize control over human circumstances by presenting organizations as goal-based controllable systems." Such a perspective assumes an instrumental, rule-based accountability involving explicit and objective standards of assessment (Morrison & Salipante, 2007; Knutsen & Brower, 2010). The enactment of is essentially vertical (upward or downward) and is based on legal procedures, monitoring, accounting, and auditing (Davis et al., 1997; Sternberg, 1997; Jegers, 2008). Such a conception according to Coule (2015) "may act to marginalize broader constructs of accountability based on "felt responsibility" or taking responsibility for one's own actions (Cornwall, Lucas, & Pasteur, 2000, p. 3)."

Conversely, Stakeholder and democratic theory approaches offer "process-relational" (Watson, 2006) interpretation of work and organizations, recognizing the diversity of interests and concerns of the multitude of actors, groups and networks involved in policy making, requiring "continuous social, political . . . and moral processes" (Watson, 2006, p. 52).

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In this sense, accountability is framed as "a social and dynamic process, rather than an economic, fixed and enduring "reality" and therefore must be considered in relation to concepts of politics, power, culture, ideologies, modes of thought, and social relations" (Letza & Sun, 2004). This conception puts the focus on expressive and values driven forms of accountability and increases complexity as standards of assessment become more implicit and subjective.

We postulate that at the field level analysis, the stakeholder approach offers a more adequate framing to this study. This position considers that organizations exist through human relationships. Control "is achieved through system devices like rules and official procedures [as well as] through processes of negotiation, persuasion, and manipulation (Watson, 2006 p. 56 cited in Coule, 2015).

After explaining the governance logics which guide the concept of accountability, we now concentrate on what Roberts (1991) calls the socializing forms of accountability. This approach to accountability emphasizes the importance of interactions between organizational actors who share a common context and in their action use less formal accountability systems. Such interactions reflect, in practice, certain aspects of interdependencies which are built on moral and strategic dimensions. The strategic aspect of accountability is engaged proactively and tactically (Kearns,1994). In this regard, accountability is a continuous process of anticipating, identifying, defining, and responding to pressures that sometimes lead to action. Hence, accountability develops an actor's role. The actor ensures its assimilation into their organizing operations. It is essential to examine international governance actors' practices of accountability with regard to strategy in order to have an improved understanding of managerial phenomena in these specific types of organizations.

1.2. **Accountability, Roles, and Strategic Agency**

In a global governance context, the construct of accountability is inherently multilevel and complex. To address the diverse needs of stakeholders, both instrumental and expressive forms

of accountability are required (Knutsen & Brower, 2010). We propose that strategic agency perspectives (Mantere, 2008) as it acknowledge that organizations are not just goal-based controllable systems but are also shaped by power, interests, and values of various actors. This perspective recognizes the role of agency, or the ability of actors to act purposefully, strategically, and with autonomy in shaping organizational realities.

Strategic agency perspective is in line with a "process-relational" interpretation of accountability, recognizing the diversity of interests and concerns of various actors involved in policy making, and the need for continuous social, political, and moral processes. This approach emphasizes the importance of engaging stakeholders in dialogue and deliberation to co-create shared understandings and expectations of accountability.

1.3. A practice Lens to Study International Organizations (IOs)

We consider international civil servants as international public managers, who apply corporate methods and techniques to achieve their organizational goals. They are important actors performing complex and knowledge-intensive tasks, animating powerful normative regimes, and influencing the programs and policies of international institutions (Ebrahim, 2003; Fox & Brown, 1998) Accountability is no longer perceived as a constraint on their activity for these actors. Put in a strategic perspective, it becomes a crucial part in their organizing activity. Since accountability plays a central role in public managers' work environment (Dubnick, 2005) and since accountability affect managerial behavior, consequentially its study and examination must be extended to the strategizing activity of these actors.

Strategy and the management of strategy have been increasingly integrated in public sector organizations since the mid-1990s (Pedersen & Greve, 2007). Besides, public managers tend to (pro)actively respond to stakeholders' expectations by providing justifications to their actions and thus (re)creating anticipative accountability to defend and protect their positions.

In this study, we define *strategy* as "something that people do…a kind of work, not just a property of organizations" (Jarzabkowski & Whittington, 2008), practice as "the observable activities that are empirically related to strategy work", and practitioners as the "human actors who perform them (Feldman and Orlikowski, 2011; Feldman and Pentland, 2003; Whittington, 2003; Jarzabkowski et al., 2016). Such a framework 'values the understandings of the research subjects themselves and is anchored in informants' contextual understandings of strategy'. (Whittington, 2011).

Jarzabkowski & Whittington (2008) advocate that strategy-as-practice subverts 'dominant conceptions of strategy. SAP is inherently integrative. Through its use of the 'sociological eye' (Hughes, 1971 cited in Whittington, 2007), SAP is based on a commitment to the phenomenon of strategy itself and a "sensitivity to connections and relationships to broaden radically … what strategy is" (Snow, 1999 cited in Whittington, 2007).

The role of managers as strategy practitioners is assessed with regard to their impact on organizational performance, to themselves and the larger professional field. This threefold view offers insight into purposeful strategy work and a solid link between the local and the global. For instance, episodes of accounting and/or strategizing are important because of their organizational significance (Whittington, 2007). They help reveal 'larger, more enduring structures' than just a process or a situation observed at a certain point in time. They also uncover individual agency and put forward "the improvisational struggles of everyday [organizational] life" (ibid). Practice theory illuminates the forms of strategic practice that are associated with "a particular arrangement of underlying representations concerning the individual, the organization and its environment" (Rouleau & Séguin, 1995; Rouleau, 2013).

Accountability integrated in strategic practices i.e., "accepted ways of doing things embodied and materially mediated, that are shared between actors and routinized over time (Vaara & Whittington, 2012)"in a context of an International Organizations reflects "interplays between

individual or collective actors [who] have a power to change the course of events" (Rouleau, 2013). Correspondingly, strategy-as-practice represents an interesting lens through which we can examine accountability practices of international civil servants. We focus on the work of one unit and use empirical records depicting the interactions between a top manager and a middle manager to illustrate our case.

2. Methods

2.1. The choice of an Operational Unit at UNESCO as empirical setting

The changing global context has exposed International Organization to sharper demands of accountability. Over several decades, the United Nations and its affiliated agencies implemented management paradigm changes (A/72/492) and initiatives to improve service delivery, efficiency, and accountability. In line with the 2030 Sustainable Development Goals and the organizational reform agenda of the UN's general secretariat, UNESCO embarked on a strategic transformation plan (204 EX/31) to improve internal working practices and increase operational and programmatic efficiency. This new strategy is built by the organization's direction and civil servants to face the evolving internal and external environment of the organization. International civil servants formulate, enact and coordinate strategy (Weiser et al., 2020) at their different levels within the IOs, yet despite this important role they remain invisible research informants to the study of strategy. Their special profession requires a great deal of personal and relational skills to interact with multiple stakeholders at the intra and extra organizational level. They learn to compose with their composed identities and to "juggle multiple accountabilities" (Hall et al., 2007). Indeed, little is known about this category of professionals and their "subjective interpretation and experience of accountability" (Hall et.al, 2007).

the choice of UNESCO as a study site provides a unique research opportunity to respond to our research questions. First UNESCO as a semi-autonomous organization is well-positioned in

the broader field of international institutions (Bjerregaard & Nielsen, 2014). It is relatively representative of other international organizations. Second, the organization's vast raison d'être calls into question the practices used by its civil servants to construct and enact their accountability and the organization's. Third, the implementation of a new strategy (204EX/3.INF) represented a pertinent research opportunity to conduct real time observations and conduct fieldwork. Therefore, examining accountability practices of international civil servants as strategy practitioners provides meaningful answers to the present article's questions.

2.2. Inside an IO's Operations Unit

The operational unit coordinates business operations and contractual arrangements with external and internal business partners according to the needs of the organization and its field offices. In doing so, it has the obligation to respect and comply with UN rules. The work of this department has a global reach in the sense that it serves as an executive focal point that links UNESCO HQ, field offices, institutes, and private-sector business partners.

The Unit is composed of P5, a P3 and 7 frontline employees. The P5 title falls under the rank of top management professional while the P3 represents a middle management position in the UN system.

The P5 heads the unit, manages contracts with external partners and liaise with the organization's directory team. The P3 coordinates with internal actors, executes tasks given by P5, and supervises frontline employees.

The Unit was created following the adoption of 2018 strategy, both managers were transferred from different units. The P5 used to work in financial management whereas the P3 used to work in human resources. The unit was responsible to review, develop and validate a new mobility policy for the entire organization. This project part of the 2018 strategic plan pillars

lasted 3 years. It involved different business units within the organization. The policy was adopted and published in 2021. *Table 1* indicates the major phases of our fieldwork.

Table 1: research design

	T0: Exploratory Phase	T1: first cycle of data collection	T2: second cycle of data collection
Period	Mai 2019 -> July 2019	March 2020 -> September 2020	March 2021 -> July 2021
Setting	diplomatic delegation	Operational Unit in the at the HQ	Operational Unit in the at the HQ
Location	UNESCO HQ Paris (France)	UNESCO HQ Paris (France)	UNESCO HQ Paris (France)
Data Collection Methods	On site participant Observation	On site participant Observation Online participant Observation	On site participant Observation Online participant Observation
Empirical material	Institutional reports and diplomatic cables Interviews Field notes	Institutional reports and manuals, Internal memos Informal conversations, Field notes Emails	Institutional reports and manuals, Internal memos, Field notes Emails

2.3. Data Collection

The world of international organization is difficult to access. One of the major challenges that we faced was negotiating a full-time position with gatekeepers. Our access to informants was often regulated and timed (Gusterson, 1997), specifically that UNESCO as an institution has a coded language, embedded in knowledge-intensive practices. We were cautious and we reflectively questioned our positionality (Albu, 2014) as a participant observer. We proceeded in an inductive fashion given the complexities related to the organization's international infrastructure and particular work jargon and methods. It was important at the start of our assignment to build trust with our informants.

A typical office day consisted of 8 hours of work at the organization' HQ. We observed the work of international civil servants during their daily organizing activities. The MM's

perspective on the project was a valuable entry point to witness the various process translating the new strategic agenda. We attended working group review sessions of the policy and participated in the backstage preparations and exchanges that took place between MMs from the various units preparing them. We exchanged with MMs about the nature of their assignments and challenges at work.

The fieldwork was conducted during a 14-month organizational ethnography. The purpose of doing an ethnographic case study is to adapt the research design to our inquiry (Fusch & Ness, 2015) and gather relevant and rich empirical evidence. This design allowed us to generate unique insights from within the organization and gain a better understanding of the international professionals' community. Being on-site to share the lived professional experiences of our informants not only improved our understanding of the organization's work systems and organizing processes, but also helped us comprehend the context and codes of international organizations. This privileged access helped deepen our understanding of the the different logics and perspectives of international professionals in their respective job roles. In fact, this operational policy has mobilized numerous business owners in the organization's headquarters and field offices, putting together several functional divisions such as human resources, finance, IT, and the sectors (Education, Culture, Human and Social Science, Science, Communication, and Information).

The second phase consisted of organizing and interpreting the data collected. Aware that our presence had an influence on the data collection process (Clair, 2012b; Garsten & Nyqvist, 2013), we adopt an actively reflexive stance and triangulated data sources. Table 2 illustrates the details of data sources.

Table 2: Data Source

Data Sources	Details
Interviews	
Observations	Conversations:
Informal exchanges (+100 hours)	Operation Professionals (5)
	Administrative staff (7)
	Financial executives (4)
	Diplomats (8)
66 Meetings	8 Meetings on managerial themes specific to multilateral organizations
Total: 103 hours	4 Unit meetings
	9 Project meetings with sectors
	12 Weekly meetings with the manager during teleworking
	24 External partners meetings
	19 Internal meetings
Documents	Reports
	Forms
	Guidelines
	Manuals
Field Diary	
IT Tools	Emails
	Intranet
	Audiovisual records
	Microsoft Teams

2.4. Data Analysis

Our analysis started with multiple readings of the gathered empirical materiaal. We looked for recurrent categories and patterns. (Langley, 1999; Miles Huberman, 1994; Yin, 2009). This approach contributed to detecting emerging patterns and themes (Gioia et al., 1994). We run several data coding attempts before establishing links and logical sequences that paved the way for emergent themes. Accordingly, we classified our findings based on aggregated categories and the sensitizing concepts found in the literature (Patton, 2002). This was done in an iterative process of continuous refinement. Figure 1 presents the data structure of the case.

Figure 1: Data Structure
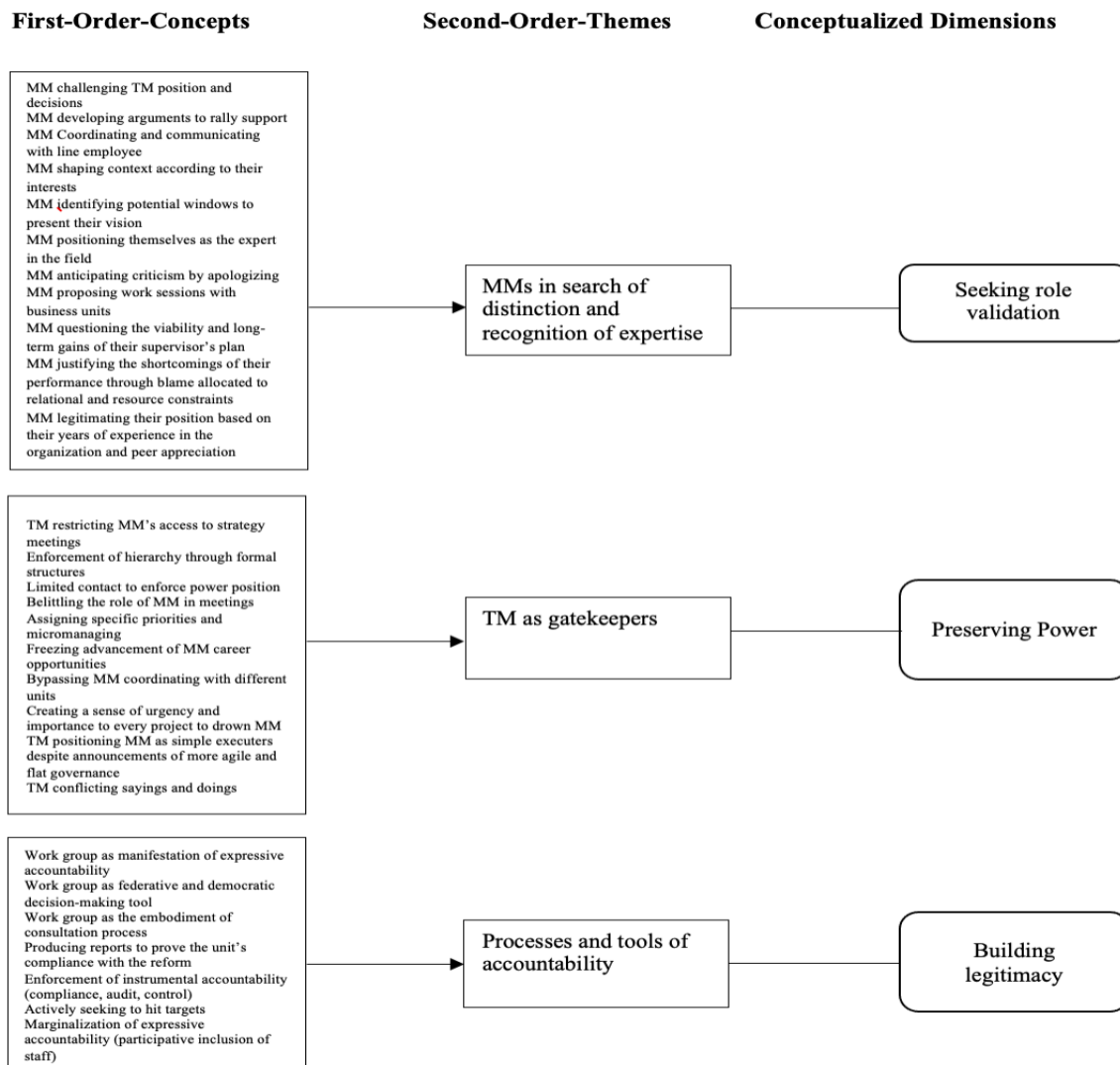
3. Findings

This section presents our analysis of findings on the influence of accountability construction on civil servants' roles in strategizing. Expressive and instrumental forms of accountability are examined regarding their influence on strategy implementation by the unit's team.

Our analysis reveals that the use of accountability practices varies depending on the position organizational actors holds. While MMs invoke their accountability to seek role validation and prove their capabilities for more involvement in strategy, TMs endorsing a gatekeeping posture use different tactics to consolidate and preserve their power. TM and MM construct and enact practices of accountability with the aim to cement their legitimacy.

3.1. Seeking role validation: MMs in search of distinction and recognition of expertise

As implementors of organizational strategy MMs perform coordination activities, engaging in exchanges and account giving to superiors, collogues and subordinates. The perceptions of peers to the MM's skill and legitimacy meant a great deal to the operational unit MM. They enacted expressive accountability within internal relations.

Their stress on expressive forms of accountability came at the expense of vertical, upward, and instrumental accountability to TM. The MM's stance vis à vis TM is linked to their frustration. In their words, they explain:

The extent of my work and my skills are not rightly recognized. It's frustrating. The lack of appreciation and space to act makes me feel like my career has been stagnating for years. I raised my concerns with top management but to no avail. I don't feel listened to or supported even by my own supervisor.

I have years of experience and I have my own vision for the organization and work methodology...I have worked in this organization for 16 years now. I have strong relationships with staff at headquarters, field offices and across the UN system. I deserve a better position; in fact my mobility exercise was designed with this in mind. I wanted to change because in my

old unit, there was no possibility of promotion. I was doing my job as well as the job of my boss which is strategic in nature. I have the skills required to manage complex files and to propose solutions and alternatives. In my former position, I was appreciated by all frontline employees given my relational know-how and my professional qualities. But I got to a point in my career where I had to move. I also had to lead by example for the change provided by functional mobility. So, I accepted this new position created for internal mobility just to change the framework even though it was not accompanied by promotion.

The construction of the MM's accountability entangles moral, ethical and political processes. Their aspirations for more involvement in strategy formulation is clearly communicated. The conflictual dynamic with TM led to their lack of implication in strategy work.

At the micro-organizational level, MM's motivation is crucial to ensure timely and effective strategy implementation. Our case reveals that the lack of motivation and frustration of the MM in charge of coordinating the new mobility policy led to consistent delays. The TM and MM's interest misalignment amplified by the lack of communication created a continuous tension inside the unit that was extended to coordination meetings. The MM expressing their dissatisfaction said:

We do not have regular follow-ups …communication is almost non-existent. We rarely speak. They just send me follow-up emails with one or two words. Sometimes I don't even understand the purpose or expectation of sending it. They give me instructions and orders as if I'm here to carry out their wishes. It is overwhelming …

Besides, the MM's accountability practices in the new position depended on contextual cues and network references. The MM's way of 'doing' accountability evolved as they struggled to validate their new identity transitioning from HR to OPS. They sought to prove their professional capabilities particularly to TM. Yet, TM was not favorable to delegating strategic

portfolio responsibility to MM, blaming it for their unreadiness to step in into a leadership position.

Moreover, while TM was mostly preoccupied by instrumental accountability procedures, the MM regretted the TM's neglect of expressive and processual forms of accountability.

The divergent accountability conceptions of TM and MM added layers of complexity to strategy implementation. It amplified existing tensions within the newly created unit.

We also noticed that mechanisms of instrumental accountability (reports, codes of conduct, mid-term reviews) hampered possibilities of adaptive collective learning as each unit member had to do their learning on their own.

The divergence between MM and TM broke the chain of interdependencies and led to a sense of fragmentation when interpreting and enacting strategy. The MM admit their difficulty to create a united and comprehensive sense of their activity and task appropriation.

TM decided to make this carbon tax which has become a requirement in the UN system. But, at the same time, nothing specific or precise, especially in terms of methodology and implementation. How to do the calculations ? Who does the data extractions ? at what point in the process ? The administrative manual does not specify anything.

This triggered major obstacle to improve operational efficiency as the MM turned to TM for role validation and endorsement and the TM sought to cement their influence and power and confirm their disregard to the MM's ideas.

In this respect, the role of the MM in the newly created position is to focus on strategic planning and operative management. However, in the absence of a mediating role from TM and their adversity, the efforts of the MM straddled between upward vertical and downward and lateral accountability. Joining a new professional group to boost their career and prove themselves worthy of higher professional titles was not an easy tasks and MM openly questioned the utility

of such a choice. They adopted practices to protect and justify their positions in the vacuum created by TM's lack of support and advice.

Hierarchical forms of accountability impeded the development of professional forms. MM's activity was confined by hierarchical structures in this respect to meet supervisor's expectation, the MM had to sacrifice certain values of their professional ethics. This tension led to the MM's questioning of their professional identity and the mission of organization.

3.2. Preserving power : TM as gatekeepers

Our close observations show that hierarchical relations impose a set of behavioral patterns and normative standards to guide social interactions. TMs attach a great deal of importance to status. It must be strictly respected, and justification of the self or behavior are framed to serve the de jure bureaucratic order and de facto power system. Those who challenge the established system remain marginal as is the case of the MM.

The following exchange excerpts between MMs and TM illustrates this argument.

Excerpt 1

MM: We had a call with colleagues from administrative manual secretariat this afternoon on the publication of the new Travel Policy. They confirmed that the policy document must be reviewed by the working group as per procedure…In addition, the document should have been prepared in track changes from the beginning, so I will now try to compare the two versions of the Policy (old and new) in order to come out with the version revised. We can send it to the secretariat first so that they can do an initial checking…Once you give me your green light, I will add it to the Policy doc and send the whole text for a first look!"

"I hope this is really the end of our Travel Policy saga!

The document is fine. We will try to skip this WG as we can prove that we have already gone through this step in October 2019"

Excerpt 2

MM2: Just received this- unfortunately no track changes which can usually be brought up with the compare function (have done this with KMI before); I'll try to see what I can do.

At a very quick glance (I've printed it out so I can better go through it) it looks a little "unorthodox" compared to the usual format (ex. section 3 contains a lot of information whereas this is normally the broad lines...I'll go through it).

MM 1: I am fine thanks and I hope the same for you. Actually, I have also prepared the track changes document as you requested, but my hierarchy wanted to try a different route.

Excerpt 3

MM: The administrative manual secretariat asked for the finalized document.

Please advise!

TM: Ok! Don't send anything to the working group secretariat yet please…
Just send me your last exchange with them, please."

Excerpt 4

TM: "As this version is considerably different to the once first reviewed by the AM working group during the summer, our suggestion would be to share it with the key stakeholders so that they may take cognizance of it in a first instance, then schedule a meeting with them as a second step as necessary. "You will find some preliminary remarks on certain of the main points attached herewith but, more generally, comments from the AM Working Group would need to be taken into account or, failing that, the rationale behind not accepting them addressed to the commenting member."

MM: "It would seem that the best way forward would be for us to sit down together and go through piece by piece – with this in mind I look forward to meeting with you next Thursday as agreed."

TM's approach lacked processes of accountability such as participation and voice. Through their interactions, they only cared for the unquestionable acknowledgement and confirmation

of their power by MMs. Their position corresponds to principal-agent logics of accountability, which does not consider the needs of the MM and their calls for inclusion in strategic dimensions of the project. The TM sought to maintain their bureaucratic superiority. They capitalized on their managerial skill by anticipating questions of legal nature. TM's attempt to exercise influence and power is best exemplified in their attempt to skip the Working Group procedure. An attempt that was sabotaged by MMs.

3.3. Building legitimacy

At the extra organizational, practices of accountability are deeply engrained in the role that the actor (in)actively construct, which in turn is contingent to practices in larger institutional and isomorphic schemes. In fact, in their new role transitioning from human resources to operations position, the MM made sure to contact same position colleagues at UN agencies and other IOs like OECD, asking them about domain related standards and references. The MM inquired about their respective ongoing projects and working tools and methods. Such a choice is supported by the MM's previous experiences, positions and practices of directing-formulating accountability requirements. Their attempts to enact accountability was not shared or approved by TM who might have lacked the time, the purpose and/or the commitment to realign their significant accountability tensions.

Each actor embedded their vision of the project and by extension the new strategy into ongoing practices and through (in)formal processes through which they mutually assessed their respective position legitimacy. Accountability in this sense serves as a vehicle to evaluate the actor's entitlement to access the privileged realm of strategy.

TM and MM had antagonistic views of accountability and failed to reciprocally create a relational dynamic in their strategizing built on trust, respect and felt obligation. While TM used their position to prevent access to strategy to MM and thus consolidate their power and

privilege, MM's constrained professional ambition and lack of motivation affected their activity. They confined their role to mere executers, awaiting TM's "green light".

In the context of strategic transformation of international organizations, the role of middle managers in the implementation of strategic agency is important. Although the attitude of top management may appear limiting, middle managers do bear a responsibility in their enactment of their role and how they make use of their resources to gain access to strategy work.

One of the key challenges facing middle managers in international organizations is the expectation that they will contribute to the implementation of strategic goals while also managing the day-to-day operations of their unit. This requires a delicate balancing act between short-term and long-term objectives, as well as a deep understanding of the organization's strategic priorities and how they relate to their own subject position (Wooldridge et al.,2008).

4. Discussion and Conclusion

Study findings suggest that accountability influence strategizing activity in multiple ways as demonstrated in the previous section. The organizational context and the relational construction at the local level are important to actors' relational and role construction. Despite the IO's adherence to NPM through the adoption of Results-based management and accountability framework, the TM's posture, restricting access to strategy work, displays a rejection of participative and federative organizing principles.

Accountability in strategy formulation according to MM's view does not consider merit and skills. The process according to them is highly political, jeopardizing the image and reputation of the organization and possibilities of reform. However, in the TM's view, strategy work necessitated skills that MM was not equipped with. In this regard, the significant question of the professional codes and ethics is tested against expected and practical role requirements; The MM struggled to enact legal, bureaucratic, political, and professional accountability. They were unable to update their role despite their concrete position shift from one unit to another.

TM could not collectively establish strategic goals. Their rigid stance is among the issues to be considered involving accountability and strategy.

This study investigates the influence of accountability practices in strategizing from the perspective of international civil servants. The research design makes the complex interplay of accountability and strategy more tangible. The findings reveal the dynamic interplay between the construction of accountability and strategy. Empirically, we contribute to bridge the gap between prominent debates in accountability and SAP research, offering an interesting line of inquiry by providing an ethnographic case study, anchored in informants 'voice and perspective. On a theoretical level, the study brings an international perspective through the study of IOs as most of the studies are descriptive. by adopting a SAP approach to research on international governance, we embrace the philosophical insights and methodological tools to better understand accountability's ongoing enactment and construction. Finally, this research attempted to "open the black box" of governance through a gap-bridging design. There are a few limitations to this study that could be addressed in the future. First, the lack of previous studies using SAP in IOs constituted a challenge. Second, it would be interesting to compare our findings with other units in the same IO given the lack of time and material resources, our project restricted its focus on one unit.

Future research could extend the study of accountability practices to other domains within global governance organizations. By connecting micro and macro levels, SAP and accountability research would gain an improved understanding of issues of power and legitimacy. It also will inform IOs' endeavors to implement meaningful strategies.

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