

Syracuse University

From the Selected Works of Richard Buttny

2001

Accounting

Richard Buttny, *Syracuse University*
G. H. Morris



Available at: https://works.bepress.com/richard_buttny/12/



SYRACUSE UNIVERSITY LIBRARY

Digital Reserves Copyright Notice

WARNING CONCERNING COPYRIGHT RESTRICTIONS

The Copyright Law of the United States, (Title 17, United States Code) governs the making of photocopies or other reproductions of copyrighted materials.

Under certain conditions specified in the law, libraries and archives are authorized to furnish a photocopy or other reproduction. One of these specified conditions is that the photocopy or reproduction is not to be used for any purpose other than private study, scholarship, or research. If electronic transmission of reserve material is used for purposes in excess of what constitutes "fair use", that user may be liable for copyright infringement.

Accounting

Richard Buttny

Syracuse University, USA

G.H. Morris

California State University, San Marcos, USA

(C)onsider . . . the use of “Why?” . . . (W)hat one does with “Why?” is to propose about some action that it is an “accountable action.” That is to say, “Why?” is a way of asking for an account. Accounts are most extraordinary. And the use of accounts and the use of requests for accounts are very highly regulated phenomena. (Sacks, 1992 [1964], pp. 4–5)

This passage illuminates our title. While much of what humans do and say is understood by others in routine, taken-for-granted ways, our actions may not always be self-explanatory. On such occasions, others ask us “Why?” – to grasp our intentions, understandings, or position. The ways of explaining ourselves to others (and to ourselves) constitute the speech activity of accounting.

The above epigram, to our knowledge, represents the first use of “accounts” as a social scientific concept (Scott, 1993). The phenomenon of accounts remains a rich research site today which social scientists from various disciplinary perspectives have been mining for over 30 years. The initial excitement of researching these everyday explanations may have dissipated somewhat, but the concept of accounts has taken its place as an important way of conceiving people’s sense-making and remedial practices for maintaining or repairing interactional alignment and telling one’s side of things.

To read the accounts literature is to review the panoply of different perspectives and research traditions in the social and human sciences. Different theoretical perspectives have developed the notion of accounts in different directions: accounts as reconfiguring the context of an event, accounts as reality negotiation, accounts as narratives, accounts as an exception to the rule, accounts as a

dispreferred response, and so on. In looking at recent work on accounts, we came across seven reviews of the accounts literature written in the 1990s alone (Cody & McLaughlin, 1990; Nicholas, 1990; Schlenker & Weigold, 1992; Buttny, 1993a; Antaki, 1994; Benoit, 1995, Ch.3; Orbuch, 1997). What is striking from reading these literature reviews is how different authors size up the value and direction of the literature in terms of their own paradigmatic commitments. One broad divergence in these readings of accounts research is reflected by the very title of this Handbook: those who look at the "social psychology" of accounts (i.e., focusing on cognitive components and using primarily quantitative methods) in contrast to those who take accounts as "language" (i.e., as talk-in-interaction – what we will call the language-and-social-interaction paradigm, which uses primarily qualitative methods). These two traditions of accounts research have common roots in the work of Scott and Lyman (1968), but they have diverged due to asking different kinds of questions and using different methodologies and data in trying to answer them (Antaki, 1994). The present authors' background is more steeped in the language-and-social-interaction approach and we suspect that our reading is tilted in that direction, but we attempt to discuss the literatures in the spirit of carrying on a dialogue (Robinson, 1998). We focus on the basic issues of what accounts are, how accounts become necessary, and how accounts are evaluated.¹

WHAT ARE ACCOUNTS?

The concept "accounts" has been defined in a number of ways. A useful distinction is between (1) accounts *for* actions, in the sense of answering for troublesome conduct and (2) accounts *of* actions in the sense of giving a description or a narrative of events, not necessarily involving troubles. The former sense of accounts involves remedial talk for some problematic or questioned act and the actor's verbal portrayal of it in response. The second notion of accounts looks at the actor's verbal sense-making focusing on events, such as relationships, personal crises, life-course changes, and so on. Both of these approaches share an interest in how people tell their side of the story, that is, interpret and rhetorically reconstruct events through talk.

Scott and Lyman's (1968) well-known article articulates this first sense of accounts, and this conception remains one of the principal views today: accounts are verbal responses offered by individuals to others designed to protect the ongoing social interaction from the disruptive consequences of problematic events. Accounts attempt to explain apparently "untoward" or "unusual" events as understandable, or at least to minimize the actor's responsibility for them. When successful, accounts prevent, or repair, problematic situations and restore social equilibrium between participants. This sense of accounts involves issues of

¹ We have omitted the important work on accounts of Potter and Edwards since their chapter on discursive psychology is included in this volume.

practical, moral, or even legal conduct, that is, talk about troubles, agency, intent, blame, responsibility, mitigating circumstances, and the like.

A second sense of accounts is more interested in the content of the account and how we convey our worlds to others. As Garfinkel (1967, p. 1) puts it, "When I speak of accountable . . . I mean observable-and-reportable, i.e., available to members as situated practices of looking-and-telling." On this view, accounts involve how speech, or non-verbal means, are used to render our activities understandable to others, such as by placing our action in a wider framework, as in a part-whole relation (Shotter, 1984). Persons account for their actions such that others can make sense of what they are doing for all practical purposes; accounts are an ongoing feature of social interaction. For example, office workers seated at a desk shuffling papers, jotting notes, making telephone calls, and the like may be seen to account for their activities to co-workers as engaged in what we may gloss as routine work (Watson & Sharrock, 1991). When a person's actions are not accountable by normal typifications or common-sense understandings, then this may be seen as unusual or problematic such that the person may be questioned by others and need to account in Scott and Lyman's (1968) sense for those actions. So the Garfinkel (1967) sense of accounts as ongoing, sense-making procedures is ultimately consistent with the more circumscribed Scott and Lyman (1968) sense of accounts (Heritage, 1984).

A related approach takes accounts as narratives or having a story-like form (Harvey, Orbach & Weber, 1990). Accounts are conceived as longer and more complex renderings of events than the earlier view of accounts as relatively short and simple statements. Narratives can account by conveying a temporal sequence of events, the cast of characters, and the actor's part to portray events and make actions understandable. The accounts-as-narrative approach captures people's need to explain and make sense of their lives, particularly in times of severe stress or trauma. An early exemplar of this approach is Weiss's (1975) study (cited in Orbach, 1997) of newly separated people's accounts for what happened to end an intimate relationship. Other studies drawing on the notion of storied accounts have examined interpersonal relationships (Stamp & Sabourin, 1995), life-course changes (Harvey et al., 1990), identity issues (Herzfeld, 1996), and so on. This more in-depth view of accounts as storied seems useful for gaining insight into persons' sense-making and interpretive repertoires.

In related literatures various speech actions have been identified which dovetail with accounts, for instance, confessions, admissions or denials of guilt (Schonbach, 1990), apologies (Owen, 1983), vocabularies of motives (Mills, 1940; Burke, 1969), disclaimers (Hewitt & Stokes, 1975), remedial acts (Goffman, 1971), and aligning actions (Stokes & Hewitt, 1976). Also, the affinity between accounts and attribution theory, which has independently studied such phenomena, has been pointed out (Weiner et al., 1987). Accounts can be seen as self-serving attributions designed to protect one's identity from damaging implications of problematic events (Schlenker & Weigold, 1992). Attributions are the actor's private judgments, while accounts are publicly conveyed to others;

accounts are the communication of "packaged attributions" (Mongeau, Hale & Alles, 1994, p. 330).

Throughout the 1980s and up until around 1990 there was much interest in developing taxonomies or category systems of accounts (Tedeschi & Reiss, 1981; Semin & Manstead, 1983; Schonbach, 1990; Nicholas, 1990). This trend seems to have run its course as researchers have turned from distinguishing types and subtypes of accounts to issues of accounts practices and evaluation. Here we look at just two of the main kinds of accounts: excuses and justifications.

Excuses are considered by some the prototypic form of accounts (Snyder & Higgins, 1990; Weiner, 1992). Excuses account by allowing that the event in question is wrong or in some sense negative, but denying or minimizing the actor's responsibility for it (Austin, 1961). Excuses address circumstances which are designed to alleviate the actor's responsibility for what happened, e.g., it was unintentional, accidental, unforeseen, and so on. The underlying notion of responsibility is central to understanding and evaluating much human action. Indeed, taking responsibility is sometimes synonymous with being accountable.

Accounts have been conceived as having two underlying dimensions: the actor's "linkage" or connection to the undesirable act in question (i.e., responsibility), and the "valence" of that act (i.e., negative evaluation) (Snyder & Higgins, 1990). Accounts which address the actor's linkage to the act can be heard as excuses, while addressing the valence of the act involves justifications – a second main type of account. Accounts which try to change the negative evaluation attempt to justify the act. Justifications challenge the evaluation of the act in question by redescribing events or offering a different label for the act in question, e.g., "I'm not giving you an ultimatum, I want to discuss this" or "I'm just teasing." Justifications and excuses work to account because they each attempt to get recipients to see actions in particular ways (Bilmes, 1994).

Generally accounts may be taken as a kind of reason for action, an explanation for "why" an action was committed (Draper, 1988; see epigram). In the prototypical case, reasons are marked by "because statements", as in "I did X because of Y" (Antaki, 1990). However, in looking at actual cases of accounts in naturalistic contexts, the prototypical "because-statement" accounts are much less common. Instead one finds a variety of other formats which are hearable as accounts, such as descriptions, reports, or versions of events. Atkinson and Drew (1979, pp. 139–140) observe that witnesses in judicial proceedings justify their part in events by descriptions of the scene, for example, "We were under gunfire at the time." Descriptions of scenes, events, relationships, and the like are crucial for recounting what happened, establishing the facts and, ultimately, who is responsible. The larger point here is that accounts are not recognizable by the form of the utterance alone, but rather by their sequential position in context (e.g., responding to a prior question or blame) which makes it hearable as an account. For instance, the statement, "I just don't like to think what would happen," is not obviously identifiable as an account. But when seen in its sequential context (transcript 1, arrow), it can be heard to be an accounting:

Transcript 1 (Buttny, 1993b, p. 58)

S: Why did you tell me it was a good thing I told you now
(.) I'm happy you told me?

W: I don't 'cause eh because Sam it's just (.)
I don't know
(4.1)

W: .hh
(12.1)

⇒ W: I just don't like to think what would happen.

Examining accounts in context is important; the form of an utterance alone does not tell us what action is being performed.

UNDER WHAT CONDITIONS DO ACCOUNTS OCCUR?

Most of the time people do not account, or call others to account, because social actions are understood in routine, taken-for-granted ways. When a person's actions are seen as "unusual" or "untoward", others may raise questions or call for an account (Scott & Lyman, 1968). Recall Sacks' observation (epigram) that accounts are "highly regulated phenomena". Persons do not account just anywhere, but are responsive to conditions of uncertainty, or practical-moral misalignment with others. The project of specifying these conditions more carefully has been an issue of some importance.

Moral communities need some form of social accountability to control and coordinate the diverse interests and ends of individuals. Members hold each other socially accountable through watching, judging, and sanctioning each other's conduct to certain legitimated standards (Schlenker, Weigold & Doherty, 1991). While being accountable to others works as a constraint on one's actions, this social control aspect involves more than simply matching conduct to social rules. Instead, social control needs to be seen as an emergent feature of interaction which arises from how persons orient and respond to the rules and one another. How rules apply to the individual, with what weight and what authority, are matters which can be interactionally negotiated, especially through accounts. Persons can be seen to follow, circumvent, or even modify the rules to align actions and coordinate conduct (Stokes & Hewitt, 1976). For instance, in a kindergarten setting, teachers invoke rules for social control purposes, but such "rules are continually tested, employed, clarified, and negotiated" by kindergartners and teachers (Much & Shweder, 1978, p. 20).

Starting from the assumption that social actors ordinarily do what they know to be normatively correct, Morris, White and Iltis (1994) view accounts as claims about what was happening in a given case that prevented actors from doing what they ordinarily would. These accounts thus explain divergences and,

simultaneously, uphold the rules. Accounts invite recipients to share in the belief that, were it not for the specific troubles that occurred in this situation, the person offering the account would have done what is normal. Accounts are defined as "a description that reports trouble accomplishing what is expected ordinarily and, therefore, is understood or credited by its recipient as an explanation for a divergence from assumptions about what ordinarily will or should happen" (p. 130). The cornerstone of this approach is its concentration on normative assumptions or rules about social interaction and relationships. Speakers treat violations of these as one-time exceptions that are warranted under the circumstances; it is the work of accounts to describe these circumstances and thereby to explain divergence from expectations.

What an actor can be held accountable for, and how the event becomes labeled, reflects local normative standards and vocabulary of motives (Mills, 1940). The magnitude of these failure events ranges from minor (e.g., forgetting an acquaintance's name) to major (e.g., shooting an acquaintance). The more important the failure event, and the stronger the actor's connection to it, the more potentially damaging to the actor, and consequently, the stronger the motive for offering accounts (Schlenker & Weigold, 1992; Higgins & Snyder, 1991). From a social psychological perspective, the initiating force for generating accounts is an actual, or possible, threat to the actor. The failure event has been variously conceived as threatening the actor's self-concept (Snyder & Higgins, 1990), social identity (Schlenker et al., 1991), or face (Gonzales, 1992; Turnbull, 1992). This threat is intensified when there is consensus among audience members as to the actor's failure or when the audience is of high status (Snyder & Higgins, 1990). Such threatening failure events may create severe stress or negative affect for the actor.

The failure event may not only be threatening to the actor, but also may be offensive to the face of another (Gonzales, Manning & Haugen, 1992). Given the emergence of a failure event, an account may be called for in various ways, such as by "blaming", "reproaching", or "finding fault" with the actor. The tactic of directly reproaching the actor is more likely to receive a defensive account in reply. Put in terms of politeness theory, the more aggravating the reproach from another, the more aggravating the account from the actor (Cody & Braaten, 1992). However, contrary to earlier theorizing, a general principle of reciprocity between reproaches and accounts breaks down; mitigating reproaches do not predict mitigating accounts.

Accounts have been conceived of as a way to reassert control and so are important in conflict escalation processes (Schonbach, 1990). The more severe the reproach, the more the recipient experiences a loss of control. Since males have a greater need for control, they are more likely to give defensive accounts (Schonbach, 1990). Consistent with this are the findings that males are more likely to refuse to account, while females are more likely to concede to the failure event (Gonzales et al., 1992; Mongeau et al., 1994). Also, in an organizational setting, female employees reported using more mitigating accounts while males avowed more aggravating accounts (Tata, 1998).

The act of calling for an account from another can itself be face threatening to both interactants. So actors may attempt to protect face in calling for accounts by using "less transactional clarity" (Turnbull, 1992). Accounts may be sought in more indirect ways by use of "priming moves" (Owen, 1983), such as indirect questioning (Atkinson & Drew, 1979), "noticing" some state of affairs about the actor to open up a slot for an account (Antaki, 1994), or proposing an account for the actor so as "to invite corrections" (Sacks, 1992 [1964], pp. 21–22). The greater the perceived threat to face, the less clear the accounts offered (Turnbull, 1992). Accounts may be presented with ambiguous links among the prescription for action, the actor's identity claims, and the event (Sheer & Weigold, 1995). Persons may strategically account in a vague or ambiguous manner for impression management purposes. Sacks (1992 [1964], pp. 23–24) observes that certain responses appear designed to cut off the basis for the search for an account, e.g., "Everyone does it. don't they?" or "They're all like that."

Accounts, of course, may be self-initiated to tell about something unusual or in anticipation of others finding out about a failure event. Manusov (1996) found few direct reproaches from others in an interpersonal accounts study; typically accounts were self-initiated or in response to a question. One way to initiate an account is to avow a state description (e.g., "I'm so:: ti:yid" (line 5)) and immediately add an account to explain it (line 6):

Transcript 2 (Schegloff, 1996, p. 68)

- 1 Ava: [B't aside fr'm that it's a'right.
- 2 Bee: [So what-
- 3 (0.4)
- 4 Bee: Wha:t?
- 5 Ava: I'm so:: ti:yid.
- 6 I j's played ba:skeball t'day since the firs' time since I wz a freshm'n in hi:ghschool.

A variation on this state description plus account format is when one avows a state description, such as a negative emotion, which projects the recipient to ask for an account. Consider, for instance, the three-part sequence, "affect avowal–prompt–account", in the following transcript:

Transcript 3 (Buttny, 1993b, p. 91)

- 1 S: So I'm a little a:: (2.2) bummed let's just say
- 2 (3.1)
- 3 B: Why::?
- 4 S: Why you know why

Avowals of emotion (line 1) serve as shorthand formulations. They make relevant a question or prompt (line 3) from the recipient to unpack and make understandable the problematic affect with an account (line 4).

Affect or, more broadly, state descriptions may be ascribed of another as a way to prompt an account. Similar to one's avowal of emotion, ascribing emotion

to another makes relevant something out of the ordinary which calls for an account (see Mother's ascription below).

Transcript 4 (UTCL: FO1ahard.1, Buttny, 1993b, p. 94)

Mother: Well you don't sound like you're too excited about it

Daughter: .h Well no: I think it's fine I just don't want to get my hopes up real high and have it turn out to be some old guy that's gonna try to hire (0.4) you know for nothin'

Ascribing affect of another commonly results in an agreement or disagreement combined with account. Affect ascriptions are a kind of "noticing" (Antaki, 1994) of something about the other being unusual or deviant in some sense. Given that actors assume a privileged access to their own states or affect, it is not surprising that accounts are used to correct or elaborate on another's ascription.

Relevance is a key factor in accounting. As already seen, accounts become relevant as a response only if the recipient hears the prior as a problematic, reproach, or probe. Secondly, accounts make relevant aspects of the event to tell one's side. What of the event that is made relevant is partial and selective (Goodwin & Goodwin, 1990). In looking again at transcript 4, how the account gets constructed depends on both (a) how the daughter takes the mother's utterance and (b) what the daughter makes relevant about the event at hand to discursively position herself. Regarding (a), the daughter has to hear the mother's comment as noticing something odd about her to warrant the explanatory account. Antaki (1996, p. 420) shows a case of a job applicant missing an implicit criticism from an interviewer as seen in the applicant's agreeing response. The point here from conversation analysis is that a person's response displays how that person understands and orients to the prior utterance (Heritage, 1984). Regarding (b), once an explanation slot gets interactionally opened, as seen in the daughter's response, the account itself makes relevant different aspects of the event – the actors, their motives, actions, and surrounding context – to cohere in one's telling.

Accounts are prototypically conceived of as responses to problematic events, but as the above point about self-initiated accounts suggests, accounts also can work to prevent a problematic from arising. For instance, conversation analysis looks at accounts as a kind of "dispreferred response", which works in refusing a request, declining an offer or invitation, or disagreeing with an assessment (Heritage, 1988). Accounts work, along with other interactional moves, in doing these dispreferred responses. Given the general "preference for agreement" in conversation (Sacks, 1987), when one does not agree or go along with the direction of the initiating utterance, one needs to soften or mitigate the disagreement, lest one be considered rude or self-centered. Notice how B's account, along with other interactional work, declines an invitation.

Transcript 5 (SBL:10:14)

1 A: Uh if you'd care to come over and a little while this morning

2 I'll give you a cup of coffee

- 3 B: hehh Well that's awfully sweet of you,
 4 I don't think I can make it this morning
 5 .hh uhm I'm running an ad in the paper and-
 6 and uh I have to stay near the phone

B's response displays many of the features of dispreference: the rejection gets delayed by the use of "hehh", "Well", and an appreciation, "that's awfully sweet of you" (line 3). The rejection is pushed back in the turn, is qualified (line 4), and an account is offered to explain (lines 5–6) (Heritage, 1988). The account allows the recipient to withhold agreement with the initial speaker (Beach, 1990/91).

Accounts are also found in other kinds of sequences, such as in making a proposal to another (Houtkoop-Steenstra, 1990). Making proposals can involve a certain delicacy, so accounts can be used before or after the proposal to explain. Accounts which proceed the proposal are taken as more of a problem for the speaker and are oriented to as delicate. For instance, consider transcript 6:

Transcript 6 (Houtkoop-Steenstra, 1990, p. 113)

- L: U:h I've got a little problem,
 Account I've got to do some washing,
 R: Ya:h.
 L: and actually I can't leave the house, because (.) I'm on sick-leave,
 (.)
 and I think it's risky to (.) be out in the streets.
 R: Ya:h.
 Proposal L: So I'd like to ask you if I could do my washing at your place.
 Accept R: Yeah yeah:. Of course you can.

In response to a failure event, persons engage in what Higgins and Snyder (1991) call "reality negotiation": excuse-making processes designed to maintain positive images and a sense of control. In the process of constructing an account, actors selectively interpret relevant information according to "self-serving attributional biases". Persons have to reconcile the sometimes competing goals of accounts which are beneficial to the actor and accounts which are believable to the audience (Schlenker & Weigold, 1992). Put in reality negotiation terms, persons need to "achieve a biased compromise between what we want to perceive about ourselves and what outside persons will not seriously question" (Snyder & Higgins, 1990, pp. 212–213).

Actors may try out their account first on their own internal audience and accept it if it is consistent with their desired self-concept. Before presenting the account to external audiences, the actor may need to revise the account several times to cohere with "the facts" and others' knowledge. Given the goal of offering an effective account, the actor's cognitive processing works from possible explanations to "the facts". Various pieces of evidence, facts, or fabrication of facts are considered along with what the audience knows of the facts. From this loose array of concepts, the account becomes coherent depending on "how

strongly supported it is by other concepts as part of the representation" (Read, 1992, p.12). For example, one may offer an excuse for arriving late due to heavy traffic but this account becomes more coherent if one can cite the cause of the heavy traffic – a multiple car accident.

The constitutive basis of accounts as a remedial practice is that persons need to tell their side of the story. Looked at interactively, an "explanation slot" gets opened by another's reproach or question, or by the actor's initiation, to address some problematic (Antaki, 1996). In other words, a response becomes relevant to convey one's positioning or alignment to the prior utterance. For instance, an account in response to a blame may be conceived as based on "a self-defense rule" (Bilmes, 1988). The self-defense rule prescribes: upon receiving a blame, respond with an account, lest no response be heard by others as an admission to the reproach. An actor may elect not to offer accounts, instead to avoid the situation, to remain silent, or to retreat. But without an account from the actor, others are left to make their own attributions or stories to reconstruct the event. These are likely to be less enhancing of the actor's reputation. It has been claimed that "any account is better than none" (Massey, Freedman & Zelditch, 1997, p. 239).

A canonical model of accounts phases has been proposed (Schonbach, 1990; Cody & McLaughlin, 1990). (1) A "failure event" arises, along the lines described above, for which an actor is seen as responsible. (2) This leads another to "reproach" the actor for the failure event. (3) The actor replies to the reproach by offering an "account". (4) The account is then "evaluated" by the recipient. This model is a useful beginning point for identifying the stages or components of accounts episodes. However, when actual instances of accounts are examined, we will see that problems arise for this model in describing the components, capturing connection between components and variations on the canonical format.

EVALUATIONS OF ACCOUNTS

Just as a blame or question about a problematic event opens up a slot for an account, so an account, in turn, opens up a slot for an evaluation. In the evaluation slot, the account offered may be honored, or not, by the recipient. When the account is honored, the accounts episode comes to an end. If the account is not honored by the recipient, further accounting may be necessary. In some cases, the account may not be addressed at all by the recipient, but oriented to as "incontestable" (Heritage, 1984), so the episode may be terminated without the account ever being accepted (Young, 1997).

Accounts are more likely to be honored by recipients when they are perceived as "adequate" (Bies & Sitkin, 1992), that is, fit the background expectancies and cohere with consensual vocabularies of motive (Massey et al., 1997). There are generally shared assumptions for what counts as a "good excuse". Accounts are

more likely to successfully excuse when the causes of the event can be attributed to "external" (rather than internal), "uncontrollable" (rather than controllable), or "unstable" (rather than stable) conditions (Weiner, et al., 1987). This is consistent with findings from conversation analysis on declining invitations or refusing requests in which persons cite "constraints" or "inability" in their account, rather than "an unwillingness" to accept (Heritage, 1988). Gonzales and colleagues (1992) found that accounts are most likely to be accepted when the failure event was accidental, and least likely when intentional. The point is that these conditions are part of our common-sense knowledge and can be drawn on as a resource in constructing accounts to make them more convincing.

Other approaches to evaluation have attempted to determine the most effective type of account. The findings have been mixed. Not surprisingly, apologies and concessions were the most mitigating and favorable (Sheer & Weigold, 1995; Mongeau et al., 1994). Concessions and excuses are deemed more polite than justifications and refusals. Concessions and excuses show more politeness in that they are attentive to other's face by admitting the problematic character of the act in question. Excuses are less polite than concessions since full responsibility is denied. Justifications and refusals are less polite. They support the actor's face, but not other's face, since they challenge the negative evaluation of the act. Schonbach (1990) reports that excuses and justifications are more positively evaluated, while others found justifications as least favored (Sheer & Weigold, 1995).

Recipients interpret accounts by a "response priority" principle (Bilmes, 1993). For instance, denials are the first priority response to reproaches. So if one does not deny a reproach, but offers an excuse or apology, then it can be implicated that conditions for a denial were not available. Also, there is a response priority in the strength of accounts such that strong accounts have first priority. If a weak account is initially offered, it can be implicated that a strong account will not be forthcoming.

The response to an account is often not a straightforward accept or reject evaluation, but rather a question about the account. Given that accounts are commonly partial and selective, one cannot tell "the whole story" in the initial accounts slot. Account-givers may be probed by recipients' questions so that *accounts are incrementally expanded or unpacked*. Questions following accounts may be heard as "challenges" which project further accounts. In a study of a business negotiating setting, the sequence, "accounts-questions-response" works as a problem-defining series to seek out an agreement (Firth, 1995).

Accountings are "collaboratively achieved" among interlocutors. Whether or not the accounts offered are adequate, or require further explanation, is worked out among the participants' themselves. Mandelbaum (1993) shows how the telling of a narrative represents one of the present participants, Shawn, as selfish. Shawn then responds with his own storied account in which the specifics of the event do not change, but missing details are offered. In reconstructing the event, the blameworthiness of the event is altered such that Shawn portrays himself as not fully responsible – he was left no alternative given the circumstances.

An account may not be initially honored by a recipient, but as it is revised or further elaborated upon, it may become seen as adequate. Recipients who did not accept the initial account sometimes helped account-givers form alternative explanatory factors in their revised accounts (Manusov, 1996). That is, in refusing to accept the initial account, recipients offered accounts for the tellers, which the tellers integrated into their subsequent accounts to different audiences about "the same" incident. This process of reality negotiation lends further support for the collaborative, co-constructed character of accounts sequences (Mandelbaum, 1993; Buttny, 1996).

Recipients are positively biased to refrain from negative feedback when the person offering accounts is perceived as similar to them. They may publicly accept, though privately doubt, the veracity of the account, especially when the account-giver has higher status or power (Blumstein et al., 1974). While recipients may be predisposed to honor accounts, there seems to be a limiting factor: the greater the magnitude of the failure event and the actor's connection to it, the less likely are accounts alone to be honored (Snyder & Higgins, 1990; Gonzales et al., 1992). In other words, the more consequential the failure event, the more likely recipients will seek out corroborating evidence for the actor's accounts.

The uses and evaluations of accounts in specialized or institutional contexts have been studied, e.g., in the courtroom (Atkinson & Drew, 1979; Cody & McLaughlin, 1988), in business negotiation (Firth, 1995), among managers (Bies & Sitkin, 1992; Tata, 1998), in medical exams (Fisher & Groce, 1990), and in therapy (Buttny, 1993b, Ch. 5; Buttny, 1996). A theme in this research is how the institutional setting influences accountability and how accounts get evaluated. In medical exams, for instance, there are asymmetries between doctors and patients in terms of accounts and conversational control. Also, in therapy the therapist does not allow clients to detail their problems at great length, but rather attempts to reframe their problems into a formulation which can be addressed through therapy. The importance of knowing how to account in these specialized contexts can have important practical consequences.

There is a growing body of research pointing to the positive psychological health benefits for account-givers. Accounting is correlated with self-esteem, health, performance, positive affect and reduced anxiety and depression (Higgins & Snyder, 1991; Schlenker & Weigold, 1992). Harvey and colleagues (1990) discuss the importance of accounting processes for coping with severe stress. Accounts serve to reduce tension and uncertainty. Developing narrative accounts helps to provide persons with a sense of control and understanding by giving an order to their relational experiences (Orbuch, 1997).

CONCLUSION

By way of conclusion, we offer a more opinionated commentary on some recent developments in accounts research. The literature on remedial accounts appears

to overemphasize direct reproaches, accusations, or blame as a condition for accounts. Accounts are not simply responses to failure events; they occur in response to a variety of other conditions besides reproaches. The turn to examining accounts in naturally occurring contexts found that recipients used few direct reproaches; accounts were more often self-initiated (Morris et al., 1994; Manusov, 1996). As we have seen, accounts are used to make sense of the unusual, e.g., one's negative emotional state (Buttny, 1993b) or a delicate proposal (Houtkoop-Steenstra, 1990). Also, accounts occur as part of "dis-preferred responses" as a way to prevent face-threatening acts from arising (Heritage, 1988). Reproaches, criticism, or fault finding, of course, do make accounts relevant, but so do these other conditions which need to be part of our accounts models.

Evaluating accounts has been compared to a verdict (Nicholas, 1990), but such a judicial analogue seems overstretched. This becomes most apparent in accounts studies which have subjects evaluate hypothetical vignettes to compare the relative efficacy of different types of accounts. The problem with such research protocols is that they cast the subject as an audience – a detached observer of events merely evaluating another's actions, rather than situated in an interactional context as a co-participant (Shotter, 1984). For some everyday offenses, the recipient of an account is not primarily concerned with the account's truth or falsity as these studies assume (Goffman, 1971). Recipients are frequently more concerned with maintaining interactional alignment and their ongoing relationship, rather than in judging the credibility of the account. As we have seen, recipients commonly accept accounts which privately they may doubt. For interpersonal accounts, this image of the recipient as "audience" or "judge" directs attention to considerations which are often of secondary importance.

Studies that attempt to determine the most effective type of account seem to be asking the wrong question. Doing this assumes that we can take accounts out of their situated context, independent of antecedents and other co-occurring acts, and compare the effectiveness of, for instance, excuses to justifications to concessions and so on. Such procedures (e.g., evaluating hypothetical vignettes of accounts) result in a conception of a "single-shot" account – of a person offering the account, as though accounts are invariably achieved as a single speech act or message. Observations of actual accounts sequences in naturalistic contexts show that accounts are more emergent, open-ended, and modified in response to recipients' questions or assessments.

An important area of convergence in the literature is in attention to how accounts are "interactionally negotiated" or "co-constructed" by participants – also called "reality negotiation". Accounts are made relevant by some exigency – another's question, reproach, noticing, or by a situational contingency. But what the actor's account makes relevant from the event in question is "partial and selective". The initial account offered may be "self-serving according to attributional biases", but its efficacy depends on the uptake and evaluation of the recipient. One cannot tell everything in a single account, so recipients' questions help to

"incrementally unpack" (Firth, 1995) the account further. Indeed, recipients may state the point of a storied account (Mandelbaum, 1993) or even help the account-giver revise the account until it is acceptable (Manusov, 1996).

A related development is the attention given to the discursive subtleties of accounting. Given the often delicate or face-threatening character of situations of accountability, interlocutors may use indirection, vagueness, or ambiguity and rely upon recipients to implicate their meanings, e.g., the response priority principle (Bilmes, 1993). Persons may draw on general-purpose resources, e.g., "Everybody does it", to fill the explanation slot so as to attempt to avoid a more careful accounting.

In cognitively constructing an account, one takes into consideration not only one's own wants, but the recipient – what others know about the event and how they are likely to react (Read, 1992). The conditions which make for a "good excuse" (external, uncontrollable, and unstable (Weiner et al., 1987)) are part of our discursive resources, but to draw upon them in forming an account depends on the situational reality constraints and what can be interactionally negotiated. So the emphasis given to the "strategic" character of accounting, e.g., impression management, needs to be seen, not solely as the work of an individual, but as a co-constructed achievement.

In the decade since the first edition of this Handbook, researchers have broadened the scope of activities within which accounts are understood to occur; detailed the variety of ways accounts are occasioned, constructed, and received in naturally occurring social interaction; and established new connections between accounts and other phenomena of interest to students of language and social psychology. This more panoramic, detailed, and relevant view of accounts positions us to launch future accounts research, advance and critique theoretical formulations, and apply knowledge of accounts with greater sophistication, care, and fruitfulness.

REFERENCES

- Antaki, C. (1990). Explaining events or explaining oneself? In M.J. Cody & M.L. McLaughlin (Eds), *The psychology of tactical communication* (pp. 268–282). Philadelphia, PA: Multilingual Matters.
- Antaki, C. (1994). *Explaining and arguing: The social organization of accounts*. London: Sage.
- Antaki, C. (1996). Explanation slots as resources in interaction. *British Journal of Social Psychology*, **35**, 415–432.
- Atkinson, J.M. & Drew, P. (1979). *Order in court: The organization of verbal interaction in judicial settings*. Atlantic Highlands, NJ: Humanities Press.
- Austin, J.L. (1961). A plea for excuses. In *Philosophical papers* (2nd edn, pp. 175–204). Oxford: Oxford University Press.
- Beach, W.A. (1990/91). Avoiding ownership for alleged wrongdoings. *Research on Language and Social Interaction*, **24**, 1–36.
- Benoit, W.L. (1995). *Accounts, excuses and apologies: A theory of image restoration strategies*. Albany, NY: State University Press of New York.
- Bies, R.J. & Sitkin, S.B. (1992). Explanation as legitimation: Excuse-making in organizations. In M.L. McLaughlin, M.J. Cody & S.J. Read (Eds), *Explaining oneself to others* (pp. 183–198). Hillsdale, NJ: Erlbaum.

- Bilmes, J. (1988). The concept of preference in conversation analysis. *Language in Society*, **17**, 161–181.
- Bilmes, J. (1993). Ethnomethodology, culture, and implicature: Towards an empirical pragmatics. *Pragmatics*, **3**, 387–409.
- Bilmes, J. (1994). Constituting silence: Life in the world of total meaning. *Semiotica*, **98**, 73–87.
- Blumstein, P.W., Carsow, K.G., Hall, J., Hawkins, B., Hoffman, R., Ishem, E., Maurer, C.P., Spens, D., Taylor, J. & Zimmerman, D.L. (1974). The honoring of accounts. *American Sociological Review*, **39**, 551–556.
- Burke, K. (1969). *A grammar of motives*. Berkeley, CA: University of California Press.
- Buttny, R. (1993a). Accounts and the accountability of social action. In B. Dervin & U. Hariharan (Eds), *Progress in communication sciences* (Vol. 11, pp. 45–74). Norwood, NJ: Ablex.
- Buttny, R. (1993b). *Social accountability in communication*. London: Sage.
- Buttny, R. (1996). Clients' and therapist's joint construction of the clients' problem. *Research on Language and Social Interaction*, **29**, 125–153.
- Cody, M.J. & Braaten, D.O. (1992). In M.L. McLaughlin, M.J. Cody & S.J. Read (Eds), *Explaining oneself to others* (pp. 225–244). Hillsdale, NJ: Erlbaum.
- Cody, M.J. & McLaughlin, M.L. (1988). Accounts on trial: Oral arguments in traffic court. In C. Antaki (Ed.), *Analysing everyday explanation* (pp. 113–126). London: Sage.
- Cody, M.J. & McLaughlin, M.L. (1990). Interpersonal accounting. In H. Giles & W.P. Robinson (Eds), *Handbook of language and social psychology* (pp. 227–255). New York: Wiley.
- Draper, S.W. (1988). What's going on in everyday explanation? In C. Antaki (Ed.), *Analysing everyday explanation* (pp. 15–31). London: Sage.
- Firth, A. (1995). Talking for a change: Commodity negotiations by telephone. In A. Firth (Ed.), *The discourse of negotiation* (pp. 183–222). New York: Pergamon.
- Fisher, S. & Groce, S.B. (1990). Accounting practices in medical interviews. *Language in Society*, **19**, 225–250.
- Garfinkel, H. (1967). *Studies in ethnomethodology*. Englewood Cliffs, NJ: Prentice-Hall.
- Goffman, E. (1971). *Relations in public: Microstudies of the public order*. New York: Harper & Row.
- Goodwin, C. & Goodwin, M.H. (1990). Interstitial argument. In A.D. Grimshaw (Ed.), *Conflict talk* (pp. 35–117). New York: Cambridge University Press.
- Gonzales, M.H. (1992). A thousand pardons: The effectiveness of verbal remedial tactics during account episodes. *Journal of Language and Social Psychology*, **11**, 133–150.
- Gonzales, M.H., Manning, D.J. & Haugen, J.A. (1992). Explaining our sins: Factors influencing offender accounts and anticipated victim responses. *Journal of Personality and Social Psychology*, **62**, 958–971.
- Harvey, J.H., Orbuch, T.L. & Weber, A.L. (1990). A social psychological model of account-making: In response to severe stress. *Journal of Language and Social Psychology*, **9**, 191–207.
- Heritage, J. (1984). *Garfinkel and ethnomethodology*. Cambridge, UK: Polity.
- Heritage, J. (1988). Explanation as accounts: A conversation analytic perspective. In C. Antaki (Ed.), *Analysing everyday explanation* (pp. 127–144). London: Sage.
- Herzfeld, M. (1996). Embarrassment as pride: Narrative resourcefulness and strategies of normativity among Cretan animal-thieves. In C.L. Briggs (Ed.), *Disorderly discourse* (pp. 72–94). New York: Oxford University Press.
- Hewitt, J.P. & Stokes, R. (1975). Disclaimers. *American Sociological Review*, **40**, 1–11.
- Higgins, R.L. & Snyder, C.R. (1991). Reality negotiation and excuse-making. In C.R. Snyder & D.R. Forsyth (Eds), *Handbook of social and clinical psychology* (pp. 769–95). New York: Pergamon.
- Houtkoop-Steenstra, H. (1990). Accounting for proposals. *Journal of Pragmatics*, **14**, 111–124.

- Mandelbaum, J. (1993). Assigning responsibility in conversational storytelling: The interactional construction of reality. *Text*, **13**, 247-266.
- Manusov, V. (1996). Changing explanations: The process of account-making over time. *Research on Language and Social Interaction*, **29**, 155-179.
- Massey, K., Freedman, S. & Zelditch, M. (1997). Status, power, and accounts. *Social Psychology Quarterly*, **60**, 238-251.
- Mills, C.W. (1940). Situated actions and vocabularies of motive. *American Sociological Review*, **5**, 903-913.
- Mongeau, P.A., Hale, J.L. & Alles, M. (1994). An experimental investigation of accounts and attributions following sexual infidelity. *Communication Monographs*, **61**, 326-344.
- Morris, G.H. (1985). The remedial episode as a negotiation of rules. In R.L. Street & J.N. Cappella (Eds), *Sequence and pattern in communicative behavior* (pp. 70-84). Baltimore, MD: Edward Arnold.
- Morris, G.H., White, C.H. & Iltis, R. (1994). "Well, ordinarily I would, but": Reexamining the nature of accounts for problematic events. *Research on Language and Social Interaction*, **27**, 124-144.
- Much, N.C. & Shweder, R.A. (1978). Speaking of rules: The analysis of culture in breach. In W. Damon (Ed.), *New directions for child development* (Vol. 2, pp. 19-39). San Francisco, CA: Jossey-Bass.
- Nicholas, L. (1990). Reconceptualizing social accounts: An agenda for theory building and empirical research. *Current Perspectives in Social Theory*, **10**, 113-144.
- Orbuch, T.L. (1997). People's accounts count: The sociology of accounts. *Annual Review of Sociology*, **23**, 455-478.
- Owen, M. (1983). *Apologies and remedial interchanges*. New York: Mouton.
- Read, S.J. (1992). Constructing accounts: The role of explanatory coherence. In M.L. McLaughlin, M.J. Cody & S.J. Read (Eds), *Explaining oneself to others* (pp. 3-20). Hillsdale, NJ: Erlbaum.
- Robinson, W.P. (1998). Language and social psychology: Opportunities and significance. *Journal of Language and Social Psychology*, **17**, 276-301.
- Sacks, H. (1987). On the preference for agreement and contiguity in sequences in conversation. In G. Button & J.R.E. Lee (Eds), *Talk and social organization* (pp. 54-69). Philadelphia, PA: Multilingual Matters.
- Sacks, H. (1992 [1964]). *Lectures on conversation*. Gail Jefferson (Ed.). Oxford: Blackwell.
- Schegloff, E.A. (1996). Turn organization: One intersection of grammar and interaction. In E. Ochs, E.A. Schegloff & S.A. Thompson (Eds), *Interaction and grammar* (pp. 52-133). New York: Cambridge University Press.
- Schlenker, B.R. & Weigold, M.E. (1992). Interpersonal processes involving impression regulation and management. *Annual Review of Psychology*, **43**, 133-168.
- Schlenker, B.R., Weigold, M.E. & Doherty, K. (1991). Coping with accountability: Self-identification and evaluative reckonings. In C.R. Snyder & D.R. Forsyth (Eds), *Handbook of social and clinical psychology* (pp. 96-115). New York: Pergamon.
- Schonbach, P. (1990). *Account episodes*. New York: Cambridge University Press.
- Scott, M.L. (1993). Foreword. In R. Buttny (Ed.), *Social accountability in communication* (pp. ix-x). London: Sage.
- Scott, M.L. & Lyman, S.M. (1968). Accounts. *American Sociological Review*, **33**, 46-62.
- Semin, G.R. & Manstead, A.S.R. (1983). *The social accountability of conduct*. New York: Academic Press.
- Sheer, V.C. & Weigold, M.F. (1995). Managing threats to identity: The accountability triangle and strategic accounting. *Communication Research*, **22**, 592-611.
- Shotter, J. (1984). *Social accountability and selfhood*. Oxford: Basil Blackwell.
- Snyder, C.R. & Higgins, R.L. (1990). Reality negotiation and excuse-making: President Reagan's 4 March 1987 Iran Arms scandal speech and other literature. In M.J. Cody & M.L. McLaughlin (Eds), *The psychology of tactical communication* (pp. 207-228). Philadelphia, PA: Multilingual Matters.

- Stamp, G.H. & Sabourin, T.C. (1995). Accounting for violence: An analysis of male spousal abuse narratives. *Journal of Applied Communication Research*, **23**, 284–307.
- Stokes, R. & Hewitt, J.P. (1976). Aligning actions. *American Sociological Review*, **41**, 838–843.
- Tata, J. (1998). The influence of gender on the use and effectiveness of managerial accounts. *Group & Organization Management*, **23**, 267–288.
- Tedeschi, J.T. & Reiss, M. (1981). Verbal strategies in impression management. In C. Antaki (Ed.), *The psychology of ordinary explanation in social behaviour* (pp. 271–309). New York: Academic Press.
- Turnbull, W. (1992). A conversation approach to explanation, with emphasis on politeness and accounting. In M.L. McLaughlin, M.J. Cody & S.J. Read (Eds), *Explaining oneself to others* (pp. 105–130). Hillsdale, NJ: Erlbaum.
- Watson, D.R. & Sharrock, W.W. (1991). Something on accounts. *Discourse Analysis Research Group Newsletter*, **7**, 3–11.
- Weiner, B. (1992). Excuses in everyday interaction. In M.L. McLaughlin, M.J. Cody & S.J. Read (Eds), *Explaining oneself to others* (pp. 131–146). Hillsdale, NJ: Erlbaum.
- Weiner, B., Amirkham, J., Folkes, V.S. & Verette, J.A. (1987). An attributional analysis of excuse giving: Studies of a naive theory of emotion. *Journal of Personality and Social Psychology*, **52**, 316–324.
- Young, R.L. (1997). Account sequences. *Symbolic Interactionism*, **20**, 291–305.