

Paper –Principles and Practice of Management

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Topic- Responsibility and Accountability

Responsibility-According Haimann, "responsibility is to the obligation of a subordinate to perform the duty as required by the superior". Responsibility is the obligation to perform the assigned duties faithfully. When a duty is assigned to a subordinate it becomes his obligation to perform certain functions and achieve certain results. It is the liabilities for proper discharge of duties. It may be defined as "the obligation of a subordinate to whom a duty has been assigned to perform the duty."

Authority is the right of a superior to issue commands to subordinates while responsibility is the obligation of the subordinate to obey those commands. Authority flows downward while responsibility is exacted upwards.

Accountability-It refers to the obligation of the individual to report formally to his superior for the proper discharge of his responsibilities. It is the accountability of the subordinate to render an account of his activities to his superior. The person who accepts responsibility is accountable for the performance of assigned duties "To be accountable to is to be answerable for one's conduct in respect to obligation fulfilled or unfulfilled Accountability is the obligation of an individual to keep his superior informed of his use of authority and accomplishment of assigned duties.

Accountability grows out of responsibility and goes hand in hand with it. A person who is responsible for results must recognise that he will be judged by the quality of his performance. Just as responsibility is a derivative of authority, accountability is a derivative of responsibility.

Authority is a medium for creating responsibility while accountability is a means of fulfilling responsibility.