

# An accountability account: A review and synthesis of the theoretical and empirical research on felt accountability

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## Summary

Accountability is a fundamental element of all societies and the organizations that operate within them. This paper focuses on the individual-level accountability concept of *felt accountability* (also referred to in the literature as simply *accountability*), which can be described as the perceptions of one's personal accountability. We describe key theories that have formed the theoretical groundwork for the body of felt accountability literature, and discuss the empirical research published since the last major review of the accountability literature in the late 1990s. Empirical research has revealed that accountability has both constructive and deleterious consequences. Moreover, research examining accountability and key outcomes has produced mixed results, suggesting that consideration of moderators and nonlinear relationships are important when examining accountability. Although accountability is an important construct, there are many issues that have yet to be investigated by scholars. We identify limitations and gaps in the current body of the empirical research and conclude the paper with suggestions for scholars striving to make contributions to this line of research. Copyright © 2015 John Wiley & Sons, Ltd.

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A moral being is an accountable being. An accountable being, as the word expresses, is a being that must give an account of its actions to some other, and that consequently must regulate them according to the good-liking of this other.

*Adam Smith, The theory of moral sentiments, 1754*

In the history of any area of scientific inquiry, there are periods when significant opportunities present themselves, and such is the time for accountability literature. A scholarly interest in accountability can be traced to early research in negotiations (e.g., Klimoski, 1972; Klimoski & Ash, 1974). Subsequent conceptualizations of accountability by Tetlock (1985), Schlenker (e.g., Schlenker & Weigold, 1989), and others (e.g., Cummings & Anton, 1990) fostered by increasing real-world calls for accountability in the public and private sectors spurred a steady growth in interest that tended to focus on the foundational issues developed in those works. We would suggest that while this work is vitally important, accountability is still in the nascent stage as a scholarly research domain. Specifically, although scholars and academics alike proclaim the need for accountability in many areas, there is still much that is unknown about this construct. This review is purposed toward presenting a succinct overview of various theoretical frameworks of accountability along with a focused overview of the current status of accountability research, followed by a more in-depth look at methodological concerns and proferring future directions that can broaden theoretical foundations and substantially clarify the nature of accountability at work.

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Accountability is a fundamental element in all societies and to the organizations that inhabit society (Hall et al., 2003). Without accountability, individuals would be able to act without regard to the consequences imposed by others (Mitchell, Hopper, Daniels, Falvy, & Ferris, 1998). Furthermore, if groups and organizations had no accountabilities, coordinated activities would be difficult, and organizations would find it challenging to operate efficiently (Frink & Klimoski, 1998). From ancient times, the importance of accountability has been recognized by scholars. Plato argued that “without accountability for our actions we would all behave unjustly.” In recent times, numerous political and corporate scandals have been linked to failures in accountability (Hall, Ferris, Bowen, & Fitzgibbons, 2007).

However, that is not to say that accountability is “universally positive” (Frink & Klimoski, 1998). Accountability has a “dark side” (Frink & Klimoski, 1998), as being accountable has been linked to such negative consequences as increased age stereotyping (Gordon, Rozelle, & Baxter, 1989), squandered resources (Adelberg & Batson, 1978), flawed performance evaluations (Klimoski & Inks, 1990), and heightened negative employee outcomes in the presence of abusive supervision (Breux, Perrewé, Hall, Frink, & Hochwarter, 2008). Indeed, accountability has been found to both attenuate and amplify cognitive biases (Lerner & Tetlock, 1999). Moreover, accountability has been found to be positively related to such disparate constructs as job satisfaction (Thoms, Dose, & Scott, 2002) and job-induced tension (Hochwarter, Perrewé, Hall, & Ferris, 2005). Ferris, Mitchell, Canavan, Frink, and Hopper (1995) suggested that either too much or too little accountability can be deleterious. This all suggests that accountability is an important, yet complicated, construct.

Accountability has implications for all levels of organizational analyses (Frink & Klimoski, 1998; Lerner & Tetlock, 1999). It is a meso-level (Frink et al., 2008) and multi-level construct (Lerner & Tetlock, 1999). However, we will concentrate on micro-level accountability. Specifically, the focus of this review will center on the main form of micro-level accountability that has received the overwhelming majority of research attention: *felt accountability*. Felt accountability, which is often called simply accountability, refers to an individual’s perceptions of his or her own accountability (Frink & Klimoski, 1998).

This review contributes to the accountability literature by providing the first inclusive overview of the individual-level accountability literature since Lerner and Tetlock (1999). We begin the paper with a discussion of key models and conceptualizations that have guided research. We discuss salient research streams within the accountability literature, concentrating on empirical studies that have been published since 1998. We used 1998 as our starting date to allow for a 1-year time lag between the acceptance and in print publication of the Lerner and Tetlock review. Our primary foci are as follows: to (1) address gaps in the research by emphasizing conceptual and theoretical frameworks that can inform accountability research; (2) identify empirical limitations that have stunted accountability research; and (3) proffer suggestions for future directions and opportunities in accountability research.

### *Review process*

In 1998, Frink and Klimoski conducted a review of the accountability literature as it pertained to organizations. They reported that in their search of the academic management and psychology literatures, they found fewer than 50 references to accountability and that approximately half of these citations were attributed to five researchers and their colleagues.

The review process for this paper included searching management, psychology, and related literatures using ABI Inform Proquest, ISI Web of Science, Lexis-Nexis, JSTOR, and Google Scholar, searching under the terms “accountability” and “responsibility.” This process revealed 234 articles on micro-level accountability and responsibility. Of these 234 articles, 57 were empirical articles with organizational contexts published since 1998, which we discuss in the section of this paper entitled “Overview of Empirical Accountability Research.”

### *Defining accountability*

In this paper, we concentrate on *felt accountability*, which is commonly referred to as simply *accountability*. Felt accountability is based on the perceptions of accountability of the actor (Frink & Klimoski, 1998) as opposed to

the attributions of accountability that an audience imposes on an actor (cf. Folger & Cropanzano, 2001). Accountability has been defined as a “perceived expectation that one’s decisions or actions will be evaluated by a salient audience and that rewards or sanctions are believed to be contingent on this expected evaluation” (Hall & Ferris, 2011, p. 134). Specifically, inherent in any discussion of accountability is the notion of an expected evaluation. That is, an evaluation need not occur but the *possibility* for an evaluation to occur must be present. However, accountability is more than evaluation expectation (Frink & Klimoski, 1998; Lerner & Tetlock, 1999); the actor must believe that an account-giving (explanation) might be required (Frink et al., 2008). Accountability also includes more than evaluation apprehension (De Dreu & Van Knippenberg, 2005). There must be consequences for the potential evaluation in terms of possible rewards or sanctions. Finally, there needs to be some salient audience for behavior. This audience is typically external to the actor. However, as responsibility (which includes values and strongly held beliefs) is typically considered to be a subcomponent of accountability among accountability researchers (Schlenker, Weigold, & Doherty, 1991), evaluating audiences may include the actors themselves. Although responsibility and accountability have been used interchangeably in some of the literature (Frink et al., 2008), Frink and Klimoski (1998) and others (e.g., Schlenker, Britt, Pennington, Murphy, & Doherty, 1994) have distinguished responsibility from accountability by suggesting that accountability imposes the additional requirement of an external audience (see also, Cummings & Anton, 1990). In one of the early process models of accountability, Cummings and Anton (1990) presented a model in which an event (which consists of role responsibility) leads to causal responsibility, which leads to accountability.

## Conceptual Models of Accountability

Previous reviews of the accountability literature have described key conceptual/theoretical models in great detail (e.g., Frink & Klimoski, 1998; Lerner & Tetlock, 1999). For the purposes of the present review, we will briefly discuss foundational models that have supported the current accountability research, and then we turn to a discussion of newer models of accountability that have important implications for organizational behavior.

In the pyramid model of accountability, Schlenker et al. (1991, 1994) explained that when individuals are accountable, they are held answerable for their behaviors. These “accounts” are important, as actors seek to use them in order to protect and enhance their self-images. Audiences develop rules and standards for conduct, evaluate individual performance using those standards, and distribute rewards and punishments based on these evaluations.

Like Schlenker et al. (1991, 1994), Tetlock (1985, 1992) also embraced the notion of social identity and image in his social contingency model of accountability (later called the model of social judgment and choice), which has, by far, served as the most influential conceptual foundation for the existing body of accountability research. Specifically, Tetlock argued that accountability is the fundamental social contingency driving individual behavior and decisions. This is so because individuals are concerned about their image and status and seek approval in the eyes of others. As accountability entails an expectation of a potential evaluation, individuals position themselves to defend their decisions or actions in the event they might be subject to an evaluation. Unlike the pyramid model of accountability advocated by Schlenker et al., which concentrated on the social psychological aspects of accountability (that is, the influence of others on the psychology of an individual), Tetlock’s social contingency model emphasized the psychology of accountability (that is, the internal coping strategies and psychological processes of an individual).

Tetlock (1985, 1992) proposed the *phenomenological* view of accountability (Frink & Klimoski, 1998) under which accountability is seen as a state of mind, rather than a state of affairs. Thus, a person’s subjective interpretations of accountability are the focus of interest, rather than objective accountability mechanisms imposed on that person, because interpretations of accountability are what drive individual behavior (Lewin, 1936).

Although accountability has been associated with positive cognitive outcomes for the accountable individual, it also might have a detrimental impact upon cognitive processes. Extending the earlier work of Tetlock (1985, 1992), Lerner and Tetlock (1999) conducted a review of the psychological literatures and provided a “flexible”

contingency model that described when accountability attenuates or amplifies cognitive biases. Key moderators of the accountability–cognitive complexity relationship consist of the timing of the accountability (that is, does the actor learn that he or she will be held accountable *before* or *after* the actor has made a decision, committed to a course of action, or engaged in a behavior) and whether the preferences of the audience are known or unknown. For example, Lerner and Tetlock reported that pre-decisional accountability to an unknown audience typically results in increased cognitive complexity and improved judgment, as individuals carefully choose their courses of action (i.e., pre-emptive self-criticism) in an attempt to minimize appearing foolish or incompetent.

Adopting the phenomenological view advocated by Tetlock (1985, 1992), Frink and Klimoski (1998) proposed a conceptualization of accountability that borrows heavily from role theory (Katz & Kahn, 1978). Role theory describes the development of shared role expectations and the acceptance of organizational roles and suggests that the expectations of role senders (e.g., supervisors and peers) influence the behaviors of the target. Frink and Klimoski (1998) argued that previous accountability research unduly focused on a discrete event. They contended that a role-making and role-taking conceptualization would capture multiple aspects of accountability and related issues such as temporal considerations (e.g., the effect of a history of relationships on accountability), the range of responses to accountability, the notion of multiple sets of expectations from multiple principals, and interpersonal versus organizational processes (e.g., group norms versus formal accountability mechanisms).

Frink et al. (2008) proposed a meso-level theory of accountability in organizations. This model suggested a conceptualization of accountability (individual, dyad, group, and organizational) that was influenced by features of the accountability environment such as the source of the accountability. Borrowing from both the role theory conceptualization of Frink and Klimoski (1998) and social capital theory (Lin, 2001), Frink et al. argued that the resources and capabilities available to accountable entities moderate the relationships with accountability and outcomes such as reputation, performance, and well-being.

Ammeter, Douglas, Ferris, and Goka (2004) used Frink and Klimoski's (1998) role theory model in their development of a framework of role theory, trust, and accountability. In this theoretical model, Ammeter et al. proposed that individuals may use impression management techniques to influence the role expectations for them. For those who are politically skilled, they may use impression management to increase the trust others have in them, thus lowering the accountability placed on them. They also argued that trust may serve as a proxy for accountability (and vice versa). That is, if accountability is seen as a means of social monitoring or control, higher levels of trust in others may reduce the need for one to impose accountabilities, either formal or informal, on those other individuals. In a subsequent theoretical contribution, Hall, Blass, Ferris, and Massengale (2004) extended the work of Ammeter et al. by suggesting that leaders may manipulate trust in order to lower accountability, thereby creating an opportunity for dysfunctional or counterproductive behaviors.

Other more specified models of accountability in organizational settings have been proffered. These models examine accountability in terms of some organizational construct of interest. Erdogan, Sparrowe, Liden, and Dunningan (2004) examined organizational exchanges within the context of accountability theory. Integrating leader–member exchange (LMX) theory (Liden, Wayne, & Stilwell, 1993), the process conceptualization of accountability (Schlenker & Weigold, 1989) and expectancy theory (Vroom, 1964), Erdogan et al. suggested that subordinates in high LMX relationships would have different accountabilities assigned and higher appraisals than those subordinates with low LMX relationships.

Relying heavily on the work of Schlenker et al. (1991) and the role theory framework proposed by Frink and Klimoski (1998), O'Leary-Kelly, Tiedt, and Bowes-Sperry (2004) used accountability theory to elucidate the antecedents and consequences of sexual harassment in the workplace. For example, they suggested that ambiguity in role expectations and behavioral expectations may lead employees to engage in harassment behaviors. Also relying on the earlier work of Schlenker et al. (1994) that modeled three key linkages for accountability, Burke and Saks (2009) provided a model that suggested that transfer of training would be more effective if there were stronger linkages between the following: (1) the prescriptions or expectations (such as pre-training transfer expectations); (2) the event or action (such as the use and application of new knowledge on the job); and (3) the identity or role (such as the contribution the transfer will play in fostering a trainee's commitment to using the newly acquired skills).

### *Integration of conceptual models of accountability*

Looking across these frameworks, seven concepts emerge. First, because people are seen as agents of their own actions, accountability is a requisite for social order (Hall et al., 2004). It is the capacity for holding people answerable for their own decisions and actions, which enables the systems and structures of social order to operate. Thus, any social system also incorporates accountability mechanisms. It follows, then, that individuals come to anticipate accountabilities in each of the various social activities in which they operate.

Second, these models indicate that accountability operates in the perceptual domain (Lerner & Tetlock, 1999). That is, it functions in terms of a state of mind rather than a state of affairs *per se* (Frink & Klimoski, 1998). Regardless of the formal accountabilities with which one copes, there is variance across individuals in how they perceive and cope with demands for answerability. The third concept is that accountability influences cognitive processing—*how* we think beyond simply impacting *what* we think (Frink et al., 2008). The processing differs according to the perceptions concerning a given episode (Lerner & Tetlock, 1999).

Fourth, because people are driven to build and maintain a public and private self-image (Schlenker & Weigold, 1989; Schlenker et al., 1991), this motive becomes a substantial influence on the coping processes one develops to deal with accountability demands. This influence is both proactive and reactive as individuals labor to be seen in a way that is consistent with the image they hold and wish to portray. Thus, accountability suggests implications for a variety of social constructs such as attribution theory (Nisbett & Ross, 1980). Indeed, the fundamental attribution error can be described as an accountability coping effort (Tetlock, 1992). Fifth, individuals' perceptions about accountability are the product of the context and the relationships germane to a given episode (Frink et al., 2008). Sixth, due to the ubiquity of accountability, the tendency of individuals to anticipate accountabilities, and the direct connection between accountability and an individual's self-image, accountability may be the most pervasive (and perhaps even the most powerful) single influence on human social behavior (Tetlock, 1985, 1992).

Finally, given these concepts and the potential implications of accountability, there are powerful motives to avoid, manipulate, or otherwise cope with our accountabilities. For example, Tetlock (1992) proposed that pre-decisional accountability to an audience whose preferences are known often results in cognitive laziness, as individuals resort to stereotyping and default solutions by utilizing the most easily defensible options (acceptability heuristic). However, if individuals discover that they are accountable after they have made some decision or engaged in some behavior, they are likely to engage in retrospective rationality (also known as defensive bolstering), as they use justifications and excuses to rationalize past behaviors (Lerner & Tetlock, 1999).

## **Current State and Future Directions**

While there has been notable work carried out, we have only begun to piece together the complex nature of accountability. Lerner and Tetlock (1999) provided a review of what had been found in psychology and organizational literatures to that point. This section will provide an overview of work since that time and then focus on a number of fecund suggestions for future research. A comprehensive review is beyond the charge of this paper; thus, the body of work since 1998 (assuming that a 1999 publication would include a short time lag to allow for preparation of that review) will be our rule of inclusion.

## **Overview of Empirical Accountability Research**

Accountability empirical research overwhelmingly has investigated interactions of accountability with some other variable on a particular outcome (e.g., De Cremer & van Dijk, 2009). As such, accountability is typically used

as a moderator, often seeking to determine any improved outcomes that occur under accountability conditions (e.g., Corneille, Leyens, Yzerbyt, & Walther, 1999). This section reviews contemporary research, beginning with informal versus formal accountability and features of the accountability environment. Then we specifically address studies that have focused on antecedents to accountability, interactive effects of accountability, and accountability outcomes.

### *Informal and formal accountability*

The notion of informal versus formal accountability has been of interest to researchers since the time of the Hawthorne studies (Roethlisberger & Dickson, 1939) in which it was found that the informal norms in the workplace influenced the motivation and performance of workers. Ferris et al. (1995) discussed the importance of both formal rules and norms in the workplace, and Frink and Klimoski (1998) underscored that any conceptualization of workplace accountability should include both the formal and the informal. Moreover, informal accountability may be formalized over time (Frink et al., 2008). More recently, researchers have begun to attend to the notion of *accountability for others* (AFO), although we found only three related studies in our review of the literature. Perceived AFO has been defined as “perceiving that outside of or beyond formal position or organizational policy, one will be called upon to answer for the beliefs or actions of others with contingent outcomes based on the sufficiency of the justification” (Zellars, Hochwarter, Lanivich, Perrewé, & Ferris, 2011). Zellars et al. suggested that AFO acted as a stressor for those low in resources in that job tension increased and job satisfaction decreased with increases in AFO. Also, there was a U-shaped relationship between AFO and both job satisfaction and job tension for those high in resources. Thus, the effects of AFO are neither universally positive nor negative.

We found two studies that examined informal AFO using McClelland’s theory of needs (McClelland, 1985). Building on earlier work that examined needs and informal accountability (Royle & Hall, 2012), Royle (2013) found that embeddedness partially mediated the relationships between conscientiousness and needs (power, achievement, and affiliation) and informal AFO.

### *Features of the accountability environment*

Hall et al. (2007) introduced the notion of *features of the accountability environment*. Frink et al. (2008) further described these features. Both Hall et al. and Frink et al. described these as elements of the work environment that directly impact an individual’s subjectively experienced accountability but are not dimensions of accountability itself. These features are *accountability source*, *accountability focus*, *accountability salience*, and *accountability intensity*. Although both the Hall et al. and Frink et al. theoretical models maintain that features of the accountability environment are antecedents to felt accountability, we found no empirical research that had operationalized them in that way. Rather, in the extant research, these features have been treated as moderators of some accountability–outcome relationship.

Accountability source (to whom one feels accountable) received attention in earlier work in accountability. For example, in an experimental study, Hendricks and Brickman (1974) found that individuals went to greater lengths to explain/defend their performance to superiors than they did with their peers. However, the extent to which actual employees prioritize accountabilities to different sources has received scant research attention.

Accountability focus is the extent to which an individual is responsible for processes (how things get done) versus outcomes (results/outputs). Research from Siegel-Jacobs and Yates (1996) suggested that outcome accountability was associated with lower-quality decisions and increased decision stress (Janis & Mann, 1977) but that process accountability may be associated with higher-quality outcomes under certain circumstances. Later accountability researchers interpreted the findings of this earlier research to suggest that a focus on process accountability was preferable to an emphasis on outcome accountability (Frink et al., 2008). Also, it was thought that if well-planned

processes were emphasized, beneficial outcomes would naturally ensue (Libby, Salterio, & Webb, 2004; Scholten, van Knippenberg, Nijstad, & De Dreu, 2007). Scholars have suggested that an emphasis on outcome accountability may create an environment that envisions that “the ends justify the means,” establishing a context ripe for reckless shortcuts and unethical behaviors (Hall et al., 2007). However, at least two studies have called into question the notion that process accountability is always preferable to outcome accountability. In a study involving a two-stage complex decision-making task, Davis, Mero, and Goodman (2007) found that outcome accountability positively influenced performance during the first phase but that process accountability positively influenced performance during the second stage. Langhe, van Osselaer, and Wierenga (2011) found that process accountability resulted in higher decision quality when linear decisions were required but that being held accountable for outcomes resulted in higher decision quality when subjects were required to make complex, configurational decisions.

Accountability salience describes the extent to which individuals are held accountable for important outcomes (Hall et al., 2007). It is thought that individuals will engage in more cognitive effort and be more careful if they believe that their decisions or actions have significance. However, to date, we have found no published studies that have empirically examined the direct influence of accountability salience upon felt accountability.

Accountability intensity refers to the extent to which individuals are responsible to multiple sources for multiple things (Hall et al., 2007). Research has identified accountability as a potential stressor. Laird, Perryman, Hochwarter, Ferris, and Zinko (2009) found accountability positively associated with job tension, and Hall et al. (2006) found that accountability was positively related to both job tension and emotional exhaustion. Indeed, Lanivich, Brees, Hochwarter, and Ferris (2010) established that accountability was positively related with depressed mood at work. Juggling multiple accountabilities to multiple audiences has been described as a “web of accountabilities.” All individuals, particularly at work, face some level of accountability intensity. Moreover, the stress produced by accountability may not always result in deleterious strain responses. Stress research (Ganster & Schaubroeck, 1991) has maintained that, while high levels of stress typically have negative consequences, modest to medium levels of stress may increase arousal and interest in work. This research provides support for why accountability has been found to be positively related to harmful negative individual outcomes such as job tension but also positively related to beneficial individual outcomes such as job satisfaction (Laird et al., 2009). Personal control (autonomy) has been repeatedly found to dilute the negative effects of stressors. Hall et al. (2006) found that autonomy neutralized the dysfunctional effects that accountability had on both job strain and job tension.

### *Antecedents*

Relatively little empirical work is available to inform our perspectives of antecedents to accountability. Many constructs that would seem to be antecedents to felt accountability have not been actually operationalized as such in studies. For example, it has been suggested that perceptions of being accountable may be influenced or predicted to some extent by personality characteristics (Frink & Klimoski, 1998) and further, it may have a dispositional component. We found no research that has empirically evaluated the Big Five dimensions of personality as antecedents to felt accountability. However, researchers have explored personality as a moderator of the accountability—outcomes relationship (e.g., Yarnold, Mueser, & Lyons, 1988; Frink & Ferris, 1999), which we discuss in the next section on “Moderators.”

In a field study involving supervisors and their subordinates, Rutkowski and Steelman (2005) found that LMX and a climate of providing feedback to employees directly influenced accountability, which directly influenced self-development initiative. Mero, Guidice, and Werner (2014) examined the role of managerial monitoring on felt accountability. The results of this study revealed that increased managerial monitoring of task performance and interpersonal facilitation (contextual performance) led to increased felt accountability both for task performance and for interpersonal facilitation, both positive outcomes.

Hall et al. (2003) proposed and tested a model of accountability in human resources management systems. In this model, job factors, human resources management systems (operationalized by the “Perceptions of Pay and

Promotion” subscale of the Perceptions of Politics scale by Kacmar and Carlson, 1997), and personal characteristics (negative affect, positive affect, and perceived job competency) were hypothesized to directly influence felt accountability. The results of their study revealed job competency and positive affect to be positively related to felt accountability, while perceptions of pay and promotion and negative affect were negatively related to felt accountability.

### *Moderators*

The scope of moderators investigated over the past 16 years is in alignment with the dominant conceptualizations offered by Tetlock (1985), Schlenker and colleagues (1994), Cummings and Anton (1990), and others. Studies were grouped into six categories of moderating variables. These include the following: (1) characteristics of the focal actor; (2) characteristics of the audience; (3) task characteristics; (4) context conditions; (5) affective variables; and (6) cultural variables. The remainder of this section follows this order.

Research has indicated that accountability can interact with focal actor characteristics in myriad ways. These include interactions with negative affectivity (Hochwarter et al., 2005) and political skill (Hochwarter et al., 2007) to elevate job tension and with political skill to elevate performance ratings (Hochwarter et al., 2007). Also, Frink and Ferris (1999) found that more conscientious individuals performed at higher levels when accountable but without accountability, more conscientious individuals did not perform at higher levels than the less conscientious. Royle, Hall, Hochwarter, Perrewé, and Ferris (2005) also found job self-efficacy was related to higher levels of organizational citizenship behaviors and lower political behaviors under accountability. Quinn and Schlenker (2002) reported that motivational orientations were related to higher-quality decisions in accountable conditions. Self-monitoring was found to be related to higher levels of contributions under accountability (De Cremer, Snyder, & Dewitte, 2001). Individual need states were investigated by Green, Visser, and Tetlock (2000), reporting that a higher need for recognition correlated with increased decision avoidance. Furthermore, Paolini, Crisp, and McIntyre (2009) found a higher need for cognition to interact with accountability to elevate decision revisions.

In a field experiment involving employees of an advertising agency, Brown (1999) investigated the effects of accountability on the prediction-making activity of two categories of employees: accounting/research staff and creative staff. The results of the study revealed that accountable accounting/research staff placed more weight on research when making predictions but that the creative staff placed less weight on research when held accountable.

Regarding audience characteristics, to date, only investigations of agent alignment with perceived principal preferences have been empirically tested. Following Tetlock, Skitka, and Boettger's (1989) demonstration of a strategic attitude shift for individuals answerable to principals holding various beliefs, little has been added. They found participants tended to align their positions on a controversial issue with the positions they thought the audience held. Similarly, Pennington and Schlenker (1999) revealed that subjects recommended harsher punishments for unethical behavior when accountable to an authority figure than when they were accountable to a peer or not accountable at all. While these are clearly important findings regarding audience characteristics, much more is needed to understand such factors as dealing with multiple audiences as well as other aspects of audience complexity.

The third set of moderators in this review consists of task characteristics, including the work on process versus outcome accountabilities. In general, evidence indicates that, other things being equal, accountability has significant effects on both cognitive and behavior tasks. Regarding the question of differences between accountability for processes and outcomes, the research suggests a need for better articulating boundary conditions. Brtek and Motowidlo (2002) found support for procedural accountability in a judgment task, demonstrating that judgments under procedural accountability conditions were more valid than under outcome accountability. In addition, attentiveness fully mediated these effects.

What has not been articulated is when one form in particular, or a specific outcome, may be preferred. Tetlock, Vieider, Patil, and Grant (2013) reported that political ideology was related to preference for type of accountability such that conservatives preferred outcome accountability, while liberals preferred process accountability. This



finding leads to questions of the nature of the various forms of accountability and their influence in various contexts. While attentiveness to processes may lead to more valid and perhaps less variance in outcomes, theory and research have not specified when particular outcomes yield better end results. The effects of vigilant information processing under procedural versus outcome accountability seem clear, but much needs to be done to further delineate boundary conditions for this issue.

The fourth focal direction for accountability studies concerns contextual conditions. These concern features of the environment in which the accountability episode occurs (and includes factors that are beyond the control of individuals). Research investigating higher levels of valence and foreseeability found them related to elevated feelings of responsibility, a number of counterfactual excuses, and control when accountable, but the three-way interaction was not significant (Markman & Tetlock, 2000b), suggesting that a more complex processing strategy was used. Lanivich et al. (2010) found person–environment fit interacted with accountability for higher job satisfaction, organization commitment, work intensity, and job commitment and lower levels of depressed mood at work for higher person–environment fit when accountable. These findings align with the notions that, in organizational accountability episodes, relationships matter. These results suggest an LMX perspective of accountability might be useful, as proposed by Erdogan et al. (2004).

In a field study involving managers of corporate-owned quick-service restaurants, Wallace, Johnson, Mathe, and Paul (2011) found that shared felt accountability among restaurant managers interacted with an environment of psychological empowerment to result in increased performance (store sales and store service), but only for those who were high in felt accountability. Another context variable concerns the public identifiability of the agent. Sedikides, Herbst, Hardin, and Dardis (2002) found both identifiability and evaluation expectancy to both be related to higher self-scores when participants were accountable.

Our fifth relevant category includes affective variables. De Cremer and Bakker (2003) found that, for accountable participants, feelings that group members were concerned about social reputations were associated with more cooperation regarding allocations of funds to self or others. Beyond this, there are myriad hypotheses that could be articulated based on theories of stress, emotion, positive and negative affectivity, and group and organization commitment. This area holds much opportunity for interested researchers.

Two categories of affective variables that have received attention from accountability researchers are job satisfaction (Breux, Munyon, Hochwarter, & Ferris, 2009; Hall, Zinko, Perryman, & Ferris, 2009; Lanivich et al., 2010) and job tension/emotional exhaustion (Hall et al., 2003; Hall et al., 2006; Hochwarter et al., 2005; Lanivich et al., 2010). These studies have generally found a positive relationship between accountability and job tension, but the findings pertaining to accountability's relationship with job satisfaction have produced mixed results (which is discussed further in the succeeding texts). These results suggest that accountability is a complex phenomenon that may cause strains but also increase engagement. As such, the effects of accountability may be nonlinear in that some accountability may be necessary to motivate but too much may cause strain reactions (Hall & Ferris, 2011).

Our final class of variables includes cultural influences on accountability. There is scant work comparing accountability across cultures. However, Gelfand and Realo (1999) found collectivism to be related to increased (1) cooperative behaviors, (2) positive impressions, (3) negative outcomes, and (4) nuanced negotiation construals for accountable participants. Liu, Friedman, and Hong (2011) later found this effect only occurred when the other negotiating partner was an in-group member in the collectivist sample. While it is clear that there are cultural influences in accountability, the literature fails to reflect culture as a salient variable.

### *Dependent variables*

Research generally has focused on four types of dependent variables for accountability: affective states, behaviors, cognitions, and decisions. Affective states would include such constructs as experienced stress, tension, commitment, and satisfaction. Green et al. (2000) also found a positive relationship between accountability and anxiety. Hall et al. (2006) reported higher job tension and emotional exhaustion along with lower job satisfaction for more

accountable participants. Lanivich et al. (2010) found accountability associated with higher depressed mood at work, lower levels of organizational commitment and work intensity, and decreased job satisfaction. However, Thoms et al. (2002) found a positive relationship between both accountability to coworkers and job satisfaction and accountability to management and job satisfaction. Breaux et al. (2009) also found a positive relationship between job satisfaction and accountability. Thus, the extant research has provided mixed findings regarding the relationship between accountability and job satisfaction.

Behaviors include any act related to accountability demands; that is, behaviors refer to the actions taken (as opposed to decision-making, which is another stream of accountability outcomes, as discussed in the succeeding texts) by an accountable individual. Markman and Tetlock (2000a) found that, when subjects were impacted by unforeseen circumstances, they were more likely to engage in excuse making and denials of responsibility. Green et al. (2000) found that accountability was positively related to decision avoidance. Supporting earlier the work by Lerner and Tetlock (1999), Wolff and Klauss (2008) found that choice and accountability interacted to result in escalation behaviors. In a study involving auditors, Tan, Ng, and Mak (2002) found declining performance with increasing task complexity under conditions of low knowledge and high accountability or high knowledge and low accountability.

Earlier research suggested that accountability should be negatively related with extra-role behaviors, as individuals were thought to be inclined to concentrate more on compliance than extra-role behaviors as accountability increased. For example, Mitchell et al. (1998) found accountability to be negatively associated with pro-organizational behaviors. However, Hall et al. (2009) reported a positive relationship between organizational citizenship behaviors and accountability. In a field study, Hall and Ferris (2011) reported a nonlinear relationship assuming the form of a U-shape between employee-reported felt accountability and supervisor-reported contextual performance. These conflicting findings suggest that the relationship between accountability and extra-role behaviors is complicated and warrants further empirical scrutiny, including the examination of potential moderators and mediators of these relationships.

Cognitions include emotional labor, focus, opinions, perceptions, construals, attentiveness, and various cognitive activities. Accountability influences what we think about and how we think (Frink et al., 2008). Subjects were found to score higher in conscientiousness and emotional stability when they were accountable for their future behaviors (ter Laak, van Leuven, & Brugman, 2000). There has been a stream of research on how accountability affects counterfactual thinking. Markman and Tetlock (2000b) found that thought process accountability amplified counterfactual thinking, whereas outcome accountability attenuated it. Counterfactual thinking compares reality to a “hypothetical universe” (Kray et al., 2010). Upward counterfactuals compare reality to a desirable alternative state, and downward counterfactuals compare reality to a less desirable alternative (Markham & Tetlock, 2000a; Markman & Tetlock, 2000b). Research suggests that counterfactual thinking can be helpful in the learning process when individuals engage in upward-directed, self-focused counterfactual thinking. However, these benefits are decreased when individuals are accountable to organizational superiors (Morris & Moore, 2000). Accountability has been found to reduce halo effects and contrast effects, thereby resulting in more accurate performance appraisals (Palmer & Feldman, 2005).

Decisions include consciously made choices, including resource allocations, judgments, and intended behaviors (e.g., Hattrup & Ford, 1995; Roch & McNall, 2007). In an experimental study, Mero, Guidice, and Brownlee (2007) found that raters who were accountable to a higher-status or mixed-status audience made more accurate performance ratings but that those raters accountable to a lower status audience gave more inflated ratings. Research has found accountable leaders to be more competitive than those with less accountability (Pinter et al., 2007). Accountability has been shown to inhibit racially biased decisions, as illustrated in an interesting study by Ford, Gambino, Lee, Mayo, and Ferguson (2004). In this field experiment, White sales managers were given the résumés of applicants who were told to be either African-American or Caucasian. Those sales managers who were not in the accountable condition were more likely to recommend hiring the White applicant although the résumés were similar. However, the sales managers in the accountable condition were more likely to rate Black applicants more positively.

## Empirical and Methodological Issues in Accountability Research

Two main issues have limited the development of our understanding of felt accountability in organizations. First, many of the field studies have relied on measures of accountability, which do not completely tap into the elements of accountability suggested by the phenomenological view of accountability that has been adopted by most accountability researchers. Second, much of what scholars know about accountability has been based on laboratory studies. While these laboratory studies have increased our understanding of accountability in general, they do not reflect the evolving, social, and relationship-based nature of accountability within organizations (Frink & Klimoski, 1998). We discuss these issues further in the succeeding texts.

The most commonly used scale appears to be the one developed by Hochwarter et al. (2007) and includes the following items: "I am held very accountable for my actions at work," "I often have to explain why I do certain things at work," "Top management holds me accountable for all of my decisions," "If things at work do not go the way that they should, I will hear about it from top management," "To a great extent, the success of my immediate work group rests on my shoulders," "The jobs of many people at work depend on my success or failures," "In the grand scheme of things, my efforts at work are very important," and "Co-workers, subordinates, and bosses closely scrutinize my efforts at work." Prior research has demonstrated a unidimensional factor structure with a coefficient alpha interitem correlation statistic of 0.73 (Hall & Ferris, 2011). This scale only has one item that directly references answerability; thus, it appears to assess felt responsibility primarily. Despite the definitional differences, we do not know if there is any empirical difference between felt responsibility and accountability insofar as any effects on psychological processing.

The area of accountability research would be well served if an additional instrument were validated, which captured the multi-dimensional (Lerner & Tetlock, 1999) aspects of accountability. Frink and Klimoski (1998) suggested that any conceptualization of accountability should include the formal and the informal, internal and external conditions, and a notion of answerability. The Hochwarter et al. (2007) measure emphasizes the role of accountability to top management (two of eight items). However, most employees in medium-to-large size organizations do not have such direct contact with high-ranking superiors. A new measure of accountability should include answerability to immediate supervisors and managers, in addition to other important audiences such as coworkers and customers/clients and to oneself. Alternatively, a general measure of accountability could be worded such that the salient audience is left up to the particular respondent (e.g., I am often held accountable to others at work). Such a strategy was employed in a recent paper by Mero et al. (2014), in which they used a measure of accountability that included items such as "Others in my organization can observe the outcome of my work performance in terms of achieving unit goals" and "Others in my organization can observe the outcome of my work performance in terms of helping and cooperating with colleagues." Also, perceptions of formal expectations (e.g., via position descriptions) and informal norms (e.g., communicated via coworkers and organizational culture) should figure prominently.

In this paper, we discussed the phenomenological view of accountability that was proposed by Tetlock (1985, 1992) and advocated by researchers such as Frink and Klimoski (1998). Under this view, researchers concentrate on individuals' subjective perceptions of their accountabilities rather than on "objective" accountability standards, which might exist in an employee handbook or corporate policy. This phenomenological view has driven much of the recent theory and empirical research on accountability. Yet, much of this research still uses manipulated conditions (often via experiments involving student subjects) to empirically test accountability (Frink & Klimoski, 1998; Breaux et al., 2009). As such, the subjective and perceptual nature of accountability, the notion of embeddedness (Royle, 2013), and the idea that accountabilities evolve over time and can be shaped by those held accountable (Frink & Klimoski, 1998) may not be adequately represented in these experimental studies. Thus, more field studies in actual organizations are needed in order to fully understand felt accountability's influence on organizational behavior.

Accountability has been widely considered as an experienced phenomenon; moreover, actors are embedded in webs of accountability (Frink & Klimoski, 1998). Thus, it would seem useful to approach the influences of different

accountings using social network analysis. Gaining information regarding how people cope with competing demands and the variables that may dominate among the competitors may be of value. These methodological issues naturally bridge us to a discussion of how accountability research may move forward.

### *Future directions*

The pattern of development of the accountability construct in management literature follows along the lines of the original frameworks by Tetlock (1985) and Schlenker et al. (1994) built on identities in the context of varying social contingencies and the person-as-intuitive-politician metaphor. Per Dubnick's (2011) observations, this approach has resulted in a "to whom and for what" focus, accompanied by a search for moderators.

Thus far, "to whom" typically has meant whether the salient audience's preferences are known or are unknown. "For what" normally has meant whether an actor is accountable for processes or outcomes. With respect to felt accountability in organizations, researchers have not extensively looked at the sources (Hall et al., 2007) that persons are accountable to in the workplace (coworker, supervisor, clients/customers) and the extent to which individuals prioritize and balance multiple, sometimes competing priorities. Future research would be well served if these questions were answered. Also, more investigation is needed into the "for what" question. Recent research (Langhe et al., 2011) revealed that being accountable for processes is not always preferable to being accountable for outcomes as earlier research suggested (Siegel-Jacobs & Yates, 1996). Future research should explore the boundary conditions under which process or outcome accountability produces better outcomes for the accountable actor and the organization. This may be accomplished by more closely attending to the ecological validity of future studies in which researchers insure that the methods, materials, and setting of the subsequent research studies approximate the real-world behavior and accountabilities that are of interest. Interestingly, when asked if they feel accountable, most answer that they are (Hall et al., 2007). Thus, a challenge for future researchers will be to develop a methodology by which scholars can determine, with fidelity, whether this self-report is accurate or if it just represents some form of social desirability.

Many of the calls for accountability are directed toward failures of some sort, such as in education or business (e.g., the recent "white whale" debacle that cost J P Morgan a \$920 million settlement). Our challenge is to develop methodologies by which accountability is implemented before a failure facilitates its necessity and *post hoc* analysis demonstrates its importance. Often, the focus is on leadership and holding leaders accountable. Also, theory suggests that leaders who are trusted, particularly those who are politically skilled, will be held to lower levels of accountability, thus creating an opportunity for that leader to engage in dysfunctional or counterproductive behaviors (Hall et al., 2004). Put differently, the level of confidence one may have in another to perform to some desired standards may be a product of (1) the trust one has based on a relationship or prior performance or (2) accountability mechanisms that are designed for monitoring and/or controlling others' behaviors. Ammeter et al. (2004) argued from this perspective that accountability and trust may be substitutes for one another. We know of no research to date that has empirically investigated trust and accountability as substitutes (Ammeter et al., 2004) in leader, or even subordinate, contexts.

Formal accountability system such as surveillance systems (Ferris et al., 1995) can be costly. Moreover, individuals who believe that they are being overly monitored or held to unreasonable accountability standards may feel resentment and experience reactance (Brehm, 1966). This resentment could lead to a decline in intrinsic motivation (Lerner & Tetlock, 1999) or even counterproductive work behaviors (Ferris et al., 1995). Given the costs and negative outcomes associated with accountability, future research should address the appropriate forms and levels of accountability organizations should impose to encourage positive outcomes while limiting negative consequences for both the actor and the organization. Finally, there may be a curvilinear relation between accountability and some outcomes. That is, there may be negative effects associated with increasing demands and mechanisms for answerability. There is evidence of accountability as a stressor (Hochwarter et al., 2007; Breaux et al., 2009), and it seems likely that increasing a sense of accountability could also increase experienced strains. As indicated earlier, a

substantial amount of work is needed to inform about appropriate levels and forms of accountability for various objectives in various contexts.

Holding others to account may be seen as a search for attributions or how causality may be assigned for processes, outcomes, decisions, or behaviors (Ferris et al., 1995). Indeed, early attribution theory underscored the role of responsibility in assigning causality (Kelley, 1973). Attribution theory can inform accountability research in exploring the conceptualizations and processes that both principals and agents may employ in facing an account-giving. Ferris et al. (1995) laid a solid groundwork for integrating these conceptual domains, yet the notion is still largely unexplored. An example of attributional approach to accountability may be found in fairness theory (Folger & Cropanzano, 2001).

Under this theory, accountability is examined but from the perspective of a (potentially) aggrieved audience. The three elements of fairness theory include the following: (1) an *injurious condition* (disadvantageous circumstances) (2) that is attributable to the discretionary *conduct* of an actor and that (3) violates the prevailing *ethical standards or tenets*. Another essential component of fairness theory is the notion of counterfactual thinking, which is discussed earlier in this paper. Under fairness theory, audiences determine each of the three central judgments (condition, conduct, and violation of ethical tenets) by comparing reality with a corresponding counterfactual scenario. Thus, an audience may judge *would* (would the present condition be more beneficial if it were different), *could* (could the actor have behaved differently or engaged in another course of action), and *should* (judging the actor's behavior by contrasting what was done with what should have been done).

The body of research in accountability would be advanced if research would examine accountability simultaneously from multiple perspectives. In a recent theoretical model proposed by Bergsteiner (2012), both the actor and the audience are central to the model. The general structure of the holistic accountability model is divided into two halves: The top portion (which is referred to the *accountor domain*) refers to those factors external to the actor (the "accountee"). These external factors include role/task responsibility (roles or tasks actors acquire or choose to accept), which leads to normative responsibility (created by tacit rules), which leads to causal responsibility (whether a person contributed to an action or decision). Causal responsibility is modeled to lead to judged responsibility (the extent to which a person is held responsible for an action or decision), which, in turn, leads to external accountability (the extent to which an accountee is held answerable for his or her behaviors). We know of no empirical study that has tested this model.

Moreover, in addition to developing future models of accountability that consider just the actor and one or possibly more salient work audiences (such as coworkers and bosses), future models should examine the role of multiple stakeholders such as clients and customers and even non-work audiences (e.g., family and community). For example, accountability theory may be used as a lens to explore how individuals balance accountabilities to work and family (Kossek, Pichler, Bodner, & Hammer, 2011). Furthermore, there are numerous opportunities to implement multi-level modeling in accountability research by examining how accountability operates on multiple levels in the same study. Accountability research would be advanced if those variables influenced by individual differences (e.g., personality variables), dyadic relationships (e.g., LMX), and group-level variables (e.g., rules and norms) could be examined simultaneously in the same research study.

Furthermore, breaking away from prevalent micro-oriented vantage points and embracing a broader institutional view potentially can substantially enrich our understanding of accountability. There are a variety of multi-level variables that likely have important influences on accountability practices and effects. For example, different industries vary substantially in such factors as regulation and professional norms. These, in turn, can influence organizational culture, as can social culture, climate, demographics, and the like. All of these will affect accountability, but the nature and extent of those differences, as well as interactions among them, are largely unknown. Integrative, multi-level models, as proposed by Frink et al. (2008), will serve as important contributions to the accountability literature.

Because accountability phenomena have emerged and developed in terms of questions about to whom, for what, and how accounts may be required (Frink & Klimoski, 1998), self-regulation concepts regarding learning and adjustments to behavior choices seem particularly germane. Especially informative for future research may be such self-regulation concepts as social learning (i.e., via experiential, vicarious learning, and verbal persuasion) and self-

efficacy. It is reasonable to link these different modes of learning about, and adapting to, social contexts with responses one may make in coping with accountability. In addition, one's sense of self-efficacy may predict choices among courses of action, as found by Royle et al. (2005).

Tetlock (1985) proposed his person-as-intuitive-politician metaphor for human behavior, pointing to the ubiquitous requirements for account giving as a key driver of judgment and choice. Thus, it would seem appropriate to explore implications from the organizational politics literature for accountability situations. Because the study of organizational politics concerns activities that are non-sanctioned by the organization (Ferris, Russ, & Fandt, 1989), judgment and decision processes using a coalitional (focusing on relationships and power) model, rather than a rational model, are of interest. It follows that accountable agents may be influenced by the political environment, attending to politically influential individuals and perceived coalitional interests. Also, a highly political environment may "change the rules" for accounting or even imply that the formal accountability mechanisms are mere window dressings that are trumped by behind-the-scenes negotiations by more powerful coalitions (Ferris et al., 1989). Research also indicates that scarce resources are related to elevated political environments (Ferris et al., 1989). Working in environments with scarce resources and accompanying politics may affect how principals/agents respond under accountability.

Accountability and impression management share common roots in symbolic interactionism (Cooley, 1902; Mead, 1934). In this view, people create meanings by a process of interpersonal interactions that focus on behaviors as representations or symbols. In so doing, people anticipate the views of others and conform their behaviors to elicit desired responses from those salient others. This perspective also formed the foundations for other theories and frameworks such as social facilitation (Zajonc, 1964) and role theory (Katz & Kahn, 1978), which also formed the framework used by Frink and Klimoski (1998) for their conceptualization of accountability. Thus, as approval and status seekers (Tetlock, 1985), people are inclined to act in a manner that is intended to create a desired image to others—a notion previously set forth by Adam Smith (1759) in his book, *The Theory of Moral Sentiments*. This becomes an iterative process (as described in self-regulation and role theory and is emphasized in a relationalist ontology) of anticipating audience characteristics and preferences and then selecting coping strategies intended to create the desired image of ourselves (Tetlock et al., 1989).

These coping strategies are typically intended to elicit positive impressions in the audience(s). This provides a rich opportunity to employ impression management strategies and tactics. Smith (1759) also held that "a moral being is an accountable being," bringing the field of ethics to bear as well (Beu & Buckley, 2004). One potentially fruitful effort might be to apply the various impression management tactics to accountability episodes in order to explore their generalizability to that context as well as supplement the coping strategies developed by Tetlock et al. (1989). These might include questions about when audiences might employ ingratiation, coercion, upward appeals, and so on; if they are used, what boundary conditions might exist for their effectiveness. Also, consistent with symbolic interactionism, social facilitation, and role theory, the potential for iterations of accounts and audience responses with audience impressions as a dependent variable may prove useful.

Beu and Buckley (2004) argued that accountability can be used as a framework for creating ethical organizational climates. Cropanzano, Chrobot-Mason, Rupp, and Prehar (2004) investigated how accountability mechanisms can be used to create a more socially responsible organization. Yet, scholars have produced scant empirical research examining accountability and ethical behavior in organizations (cf. Brief, Dukerich, & Doran, 1991; Mitchell et al., 1998). Pitesa and Thau (2013) reported that process accountability reduced both self-serving decisions and the negative effects of power. Although intuitive, the possible relationships between accountability and ethical behavior warrant further empirical research.

Process theories of motivation are concerned with the cognitions people use to make choices (with either too much or little deliberation) about direction, level, and persistence of efforts. Accountability conceptualizations at the individual level also are concerned with these processes. Accountability adds multiple audiences and iterations to the process, and such theories as goal setting (e.g., Frink & Ferris, 1998) and expectancy theory (Vroom, 1964) embrace similar notions. Tetlock (1985) placed accountability as a theory of judgment and choice, and process theories of motivation concern the specific domain of choice relevant to effort allocations. Expectancy theory would

suggest that agent perceptions regarding the instrumentality of the accounting toward achieving desired outcomes would be potentially an important boundary condition for the efficacy of accountability mechanisms. Research is needed to understand how perceptions about instrumentality within the accountability context might influence expectations and agent behaviors. Also, considering favorable evaluations from audiences to whom they are accountable as valuable outcomes may offer insights into more complex behaviors. Perhaps, individuals are considering second-order outcomes such as their acceptability to their audiences, thereby employing a more complex analysis than expectancy theory offers. Frink and Ferris' investigation of goal setting under accountability found that accountability may be used for impression management, altering the goal–performance relationship. Other motivation theories may benefit from adding accountability lenses, but more importantly to this thesis is that motivation theories concerning valence, goals, and so forth may well inform accountability research.

There has been some work connecting personality variables to accountability outcomes (e.g., Frink & Ferris, 1999; Yarnold et al., 1988), but there is little work available in the way of a comprehensive description of these relationships. Frink and Ferris hypothesized and found that productivity for more conscientious people was lower when accountable for goal levels. They predicted that if accountability was for goal levels (a common occurrence in organizations, for example, in MBO systems), conscientious individuals may opt for lower productivity because they had nothing to explain or justify beyond their goals; therefore, non-relevant effort toward performance may not be the conscientious thing to do. Results supported this hypothesis, suggesting that relations among dispositions, goals, and performance may be rather complex. More research that examines the dispositional characteristics for accountability is needed. Additionally, given the tendency for self-sorting regarding organizational membership, some organizations may be better suited to some forms of accountability, but not to others.

From a cultural lens, Gelfand, Raver, and Lim (2004) set forth a view of accountability in terms of varied cultural elements that can foster substantial research. There are characteristics of accountability that may be culture dependent. For example, in a highly collectivistic culture, does answerability to outgroup members have similar implications as it would in an individualistic culture (Gelfand & Realo, 1999)? Because the nature of individual identity may differ across cultures, the implications for answerability insofar as it is related to identity may differ as well. This may also exist with other variables such as cultural tightness/looseness and power distance. Moreover, much of the current accountability literature is from the USA and is the product of its individualistic, psychology-oriented culture. In a rare study involving separate samples from two countries—one from the USA and one from Sweden—Wikhamn and Hall (2014) found in both samples that perceived organizational support moderated the relationship between accountability and job satisfaction such that those higher in perceived organizational support experienced greater job satisfaction. Overall, however, the degree to which this body of work can translate into other cultures remains largely an open issue. One question from this perspective is whether feeling accountable has the same denotation in different cultural settings.

Recurrent crises across the globe affect various aspects of social life, and each corner responds with calls for accountability, including in domains such as governance, commerce, education, and medicine. Such calls are rooted in the belief that answerability is key for social well-being, and it may well be. However, accountability initiatives do not have a strong record of success. Perhaps, organizational scholars might take heed of what has occurred in the safety climate literature. According to Madsen (2013), if safe work habits are desired, there is a need to make employees feel like their work has great significance and that leaders in the organization value safety. Analogously, if organizations wish individuals to be accountable, there is a need to make employees understand that they are accountable and that organization leaders value accountability. Those techniques that can be best used to promote accountability in the workplace seem to be a fecund direction for future research. As most accountability is implemented in a reactive fashion, more proactive approaches may prove to better serve organizations. Longitudinal research would further reveal the long-term potency/perseverance of interventions meant to increase accountability.

Although research and practice support that accountability is both necessary for the effective operation of organizations and oftentimes associated with positive outcomes, there can also be “too much of a good thing” (Hall & Ferris, 2011). At some point, increased accountability may lead to diminishing returns. We could find, however, only a few empirical studies that have investigated the nonlinear effects of accountability. The lack of studies

examining nonlinear effects is not only apparent in the accountability research but, as argued by Ferris et al. (2006), has also plagued organizational research. In one study examining nonlinear effects, Hall and Ferris (2011) found a U-shaped relationship between accountability (self-reported) and contextual performance (supervisor reported). The nonlinear relationship between accountability and contextual performance may explain why previous research has produced conflicting findings. Perhaps, this relationship is influenced by levels of (mis)trust. If there exists low trust in employees, more accountability might be needed. This might easily promote low levels of trust in employees and, in turn, have some influence upon individual reactions to accountability. Thus, in addition to examining the moderators of accountability–outcomes relationships, future research should investigate nonlinear effects of accountability.

Dubnick (2011) discussed accountability in terms of webs of relationships, echoing a social network approach. It is the nature of the relationships in which individuals are embedded, which produce the accountabilities in their lives. Similarly, Frink and Klimoski (1998) employed a role theory approach, arguing that perceptions of accountability emerge from the interactions individuals have with others within the contexts they operate. In these conceptualizations, the antecedents of accountability consist largely of the relationships within these various contexts. Probative findings with regard to LMX may be useful to inform us about the contribution of these relationships. From this perspective, accountabilities emerge in a particular context and manifest as an adaptation to the nature of relationships and expectations.

Accountability demands may also lead to conflict in the workplace. These conflicts may arise interpersonally between employees and supervisors or coworkers, or conflicts may exist internally such as when an employee is asked to do something that conflicts with personal responsibilities or individual values. Conservation of resources theory suggests that because individuals have only limited personal resources to devote to tasks, they attempt to allocate them in order to avoid resource loss, which may be instrumental (such as pecuniary loss) or emotional (such as burnout; Hobfoll, 2001). Future researchers would be well served by investigating the processes through which employees determine how much of their finite resources they will allocate to various demands and what types of personal resources they may use to respond to accountability pressures.

Conflict may also arise when workers witness or are the victims of discrimination, harassment, or incivility. Moreover, when employees assert their legal rights, they potentially place themselves in a position of retaliation or stigma. Asserting one's legal rights might be not only for utilitarian purposes (e.g., as an attempt to ameliorate a hostile work environment but may be also an assertion of self-identity or personal advocacy; Baldrige & Veiga, 2001). As presented in the preceding texts, feelings of accountability may be influenced by moral intensity and personal values. Thus, accountability has important implications with respect to how individuals perceive and react to conflict and injustice. However, there has been little research regarding how accountability affects conflict management (cf. De Dreu & Van Knippenberg, 2005) or the related issue of voice. Further, we found only one study that examined this relationship in organizational contexts. Hochwarter, Ellen, and Ferris (2014) found that proactive voice ameliorated deleterious outcomes (such as job tension) when individuals felt highly accountable and had high perceptions of workplace politics. Just as with conflict, the implications of voice on accountability warrant further investigation.

Finally, much accountability research has included the concept of “felt accountability,” which is generally interpreted as one's perceptions about demands for answerability in a given context. However, the notion of “feeling” is not well articulated—what does it mean to “feel” accountable? Currently, the literature relies upon researchers' definitions, but in the current state of the research, scholars cannot say how well this approach captures individual experiences. Rather, such an approach indicates only the level of alignment with the researchers' construct that the actors have. What it does not do is offer an understanding of the construct from the actors' perspective. The nature of what is an emergent, dynamic, and relational sense of felt accountability may therefore benefit from such phenomenological approaches. Using an empirical phenomenological design, van Kaam (1966) was able to produce a cogent, socially derived, and empirically supported definition of “feeling understood” among adolescent students. His approach avoided any priming or framing effects that might affect certain preconceived research designs. These research approaches may well provide information that is substantively different from the deductive models upon which scholars have so heavily relied.



## Conclusion

This manuscript offered a brief overview of the most noted accountability conceptual papers and then discussed current themes and commonalities that course through contemporary scholarly empirical literature in management and psychology on the subject of accountability. These led to the focus on empirical challenges in the current literatures and future avenues of research that may serve well to advance our understanding of this vital and omnipresent social phenomenon. Suggestions included embracing other theories and concepts (e.g., attribution theory), refining our operationalizations both for laboratory experiments and for field studies, and expanding our ontological foundations to include other approaches to understanding an inherently complex; iterative; dynamic; and, we might add intriguing; social phenomenon.

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