

University of Groningen

Individual accountability

Turusbekova, N.

IMPORTANT NOTE: You are advised to consult the publisher's version (publisher's PDF) if you wish to cite from it. Please check the document version below.

Document Version

Publisher's PDF, also known as Version of record

Publication date:

2007

[Link to publication in University of Groningen/UMCG research database](#)

Citation for published version (APA):

Turusbekova, N. (2007). *Individual accountability: The interplay between task, social context and personality attributes*. [Thesis fully internal (DIV), University of Groningen]. s.n.

Copyright

Other than for strictly personal use, it is not permitted to download or to forward/distribute the text or part of it without the consent of the author(s) and/or copyright holder(s), unless the work is under an open content license (like Creative Commons).

The publication may also be distributed here under the terms of Article 25fa of the Dutch Copyright Act, indicated by the "Taverne" license. More information can be found on the University of Groningen website: <https://www.rug.nl/library/open-access/self-archiving-pure/taverne-amendment>.

Take-down policy

If you believe that this document breaches copyright please contact us providing details, and we will remove access to the work immediately and investigate your claim.

Downloaded from the University of Groningen/UMCG research database (Pure): <http://www.rug.nl/research/portal>. For technical reasons the number of authors shown on this cover page is limited to 10 maximum.

1. Introduction

1.1 Background of the thesis

Individual accountability is a ubiquitous phenomenon (Gelfand, Lim & Raver, 2004; Ferris, Hochwater, Buckley, Harrell-Cook & Frink, 1999; Frink & Klimoski, 1998, Tetlock, 1992) that connects persons to their social context and enables coordination between multiple actors in organizations through linking the individual and the institutional levels. Such coordination is vital to organizations, that can be defined in terms of shared expectations (Frink & Klimoski, 2004), where certain standards are set for the employees to adhere to. Accountability is an important mechanism by means of which the organizations exert pressures in order to influence attitudes and behaviors of their employees (Schlenker, Weigold & Doherty, 1991; Sedikides, Herbst, Hardin & Dardis, 2002).

This thesis, as will be elaborated below, was inspired by the need to further develop the accountability theory. In this introductory chapter first a conceptual foundation is presented, which leads to a model of accountability to be used in relation to different accountability outcomes. This chapter concludes with an overview of the rest of the chapters, describing the links between the chapters and highlighting some of their content.

1.2 Conceptual foundation

Reviewing the accountability literature (see Table 1.1), one is confronted with a number of definitions of the phenomenon. A few of them are presented below, including the accompanying models of accountability. Throughout the thesis we primarily use the most encompassing definition of accountability we found, mentioned in the first row of Table 1.1. It refers to a person's need to justify or defend a decision or action to one or more audiences, which have power due to their control of rewards and sanctions. These rewards or sanctions are perceived to be dependent on fulfilling the conditions in accordance with certain expectations. Examination of this definition of accountability points out that the phenomenon encompasses multiple components: a need for justification, standards or

expectations and an existence of a powerful audience. According to Frink and Klimoski (2004; 1998) accountability is imbedded in many different frameworks. Frink and Klimoski themselves offer a role-theory framework for accountability. Simply stated, the role theory explains behavior as an outcome of interpersonal expectations. The authors formulate propositions, which help to identify the explanatory and predictive power of accountability.

Another definition of accountability, which is referred to by many authors is, being "answerable to external audiences for performing up to certain prescribed standards thereby fulfilling obligations, duties, expectations, and other charges" (Weigold & Schlenker, 1991, p. 25). The authors of this definition propose a pyramid model of accountability, which reflects its multi-dimensionality. Their model encompasses a responsibility triangle and, on top of it, an additional element of an observing audience. The responsibility triangle consists of the *prescriptions* about what should be done, the *event* of doing something and the *identity* images that the agent¹ wishes to sustain. Responsibility of the agent is embedded in the presence of all the linkages between the three elements. An audience observes and evaluates each of the elements of the responsibility triangle and the links between them. This model thus implies that responsibility is part of accountability.

Another conceptualization of accountability is done by Erdogan, Sparrowe, Liden and Dunegan (2004). They link accountability to the expectancy theory of motivation (Vroom, 1964). The latter suggests that employees choose alternatives that diminish punishment and maximize rewards. The link between behavior and the anticipated reward or punishment, which depends on the evaluation of the behavior, is labeled *instrumentality*. This instrumentality adds to the salience of a person's responsibility to live up to the prescribed standards. This responsibility may result in an increase or a decrease in the level of actual performance, depending on the individual's confidence about his or her abilities or *self-efficacy*. Erdogan et al. conclude that for the individuals with high self-efficacy, accountability may be a motivating challenge, and for those with low self-efficacy it may be a threat. Erdogan et al. discern between external and internal

¹ We refer to the accountable individual as an agent, following the terminology used by Adelberg and Batson (1978), Cummings and Anton (1990) and Frink and Klimoski (1998).

accountability. External accountability, according to them, stimulates behaviors that are performed as an obligation to an external audience. In contrast, internal accountability is associated with behaviors which are performed as an obligation to oneself. Erdogan et al. propose that under internal accountability, individuals feel commitment to the behavior. However, in Erdogan's conceptualization, there is no clear proposition about what exactly the composites of internal accountability are, and consequently how exactly commitment is achieved.

Studies that contain an actual measurement of accountability mostly measure it as a one-dimensional variable (Riketta & Landerer, 2002; Frink & Ferris, 1998) or arrange it as one accountability manipulation, without any additional sub-manipulations (Quinn & Schlenker, 2002; Schlenker & Weigold, 1991; Frink & Ferris, 1999). An example of such a study is one by Riketta and Landerer (2002), where accountability was investigated in relation to in-role performance and organizational citizenship behavior. In this study accountability was measured as a one-dimensional variable. Another example of measuring accountability using one scale is in a field study of felt accountability by Frink and Ferris (1998). The outcomes of their field study, as well as outcomes of an experiment, conducted in the same study, suggested that including individual perception is a viable approach to studying accountability and that accountability may be multidimensional. In the examples given above, accountability was conceptualized as one construct. A step towards multi-dimensionality is observed in the experiments of Barreto and Ellemers (2000) who found out that pro-group behavior among low identifiers surfaced as a result of accountability. Two accountability conditions were manipulated: identification and account giving. Many other authors (Frink & Ferris, 1998; Lerner & Tetlock, 1999; Schlenker, 1997; Weigold & Schlenker, 1991; Schlenker, Weigold & Doherty, 1991, Schlenker, Britt, Pennington, Murphy & Doherty, 1994) suggest that accountability is a multidimensional rather than a unitary phenomenon and that in order to measure it, at least a number of distinguishable sub-manipulations should be involved.

The experiments of Lerner and Tetlock (1999) reflect the multi-dimensionality of accountability. According to them "accountability is a logically complex construct that interacts with characteristics of decision makers and properties of the task environment" (1999, p. 270). Within the accountability condition, Lerner and Tetlock distinguish between three different types. The first type is characterized by

mere presence of another. The second type is *identifiability*, which means expecting to have to justify a decision or action and to be assessed. Third type is *evaluation* according to normative rules, involving consequences for the evaluated agent. Accountability produces “an array of effects—only some of which are beneficial” (Lerner & Tetlock, 1999, p. 270). It may motivate individuals to internalize performance standards and organizational goals, however, it may also lead to evading responsibility, engaging in counterproductive office politics or resisting authority (Tetlock, 1999).

In a similar vein, DeZoort, Harrison and Taylor (2006) distinguish between the “levels of accountability pressure”, as they term their typology of accountability. The lowest level in their model, *review pressure* is similar to the accountability type *identifiability* in the model of Lerner & Tetlock and means that outcomes can be traced back to agents. *Justification pressure*, the second level, is stronger than review pressure because at this level of accountability agents have to give reasons for their actions. The highest level of accountability pressure is *feedback pressure* wherein agents expect evaluation feedback. “Feedback from superiors represents the strongest level of accountability pressure because it specifies an acute, consequential event where explicit direct reaction is forthcoming from an authoritative audience” (DeZoort et al., p. 378). The accountability outcomes considered by DeZoort et al. are judgment and decision making. More conservative judgment and slower decision making corresponded to higher levels of accountability. Sub-manipulations (Lerner & Tetlock) and levels (DeZoort et al.) of accountability come close to reflecting its multi-dimensionality, but still employ an approach which does not treat the phenomenon as a complex construct made up of different components. The complexity of the phenomenon would be better reflected if one looked into whether such levels and components produce joint effects.

The studies and conceptual papers presented above show the two gaps in the existing literature. First, while there is basically no disagreement or a debate about what constitutes accountability, there is nonetheless no agreement about its dimensions and, therefore, no conventional measurement thereof. It is not totally clear, if accountability is represented by a number of factors, or if it is a unitary factor, however many are inclined to treat it as a multi-dimensional phenomenon. The motivational properties of accountability seem to arise from the social context

of an agent and to be shaped by others' expectations. If the phenomenon indeed encompasses a few factors, the question is how exactly these constituting factors interact. As Lerner & Tetlock (1999) put it, the effect of accountability appears to depend on a complex host of moderators. Such moderators include, but are not limited to perceptions, expectations and the agent's social context. It is therefore necessary to reflect individual's perceptions and motivational orientation. Although not a part of the accountability factors, motivational orientation may serve as their moderator. Second, once having established the main accountability factors and moderators, it is important to re-evaluate their impact and the impact of their interplays on the basic motivational outcomes. Accountability factors may have various more or less useful outcomes, in terms of employee motivation. The more useful ones, which have already been noted, are commitment Erdogan et al. (2004), performance (Riketta & Landerer, 2002), internalization of standards and goals (Tetlock, 1999), and pro-group behavior (Barreto & Ellemers, 2000). Among the less useful outcomes are stress, resisting and evasive behavior (Tetlock, 1999). A step forward in developing the accountability theory would be to look into the joint impact of the accountability factors on some of these outcomes. All of the above lays a conceptual foundation for this thesis; its main focus is presented in more details below.

1.3 Motivation

The central theme of this thesis is to develop and test a theory about the way the constituents of accountability interact and consequently result in behavioral outcomes. Based on the accountability literature, accountability is decomposed into a few factors, which are expected to interact. The first important research question that this thesis addresses is:

whether accountability indeed is a compilation of several motivational factors, which interact with each other and create a synergy in terms of motivational effects, rather than being just a sum of well established motivators.

The accompanying question is about the attitudes and behavior as outcomes of the accountability factors themselves and their interplays. The question is:

whether, and if so, in what way, the accountability factors taken together promote certain (motivational) outcomes.

Examination of the various studies and the definitions of accountability helps to crystallize its dimensions and examine the underlying mechanisms of motivation. These are presented in the model described below.

1.3.1 Accountability model

Our model (see Figure 1.1) suggests that at least four accountability factors can be distinguished. First of all, accountability must encompass clear standards, expressed through clear tasks, which reflect the preferences and performance expectations of the audience. Frink and Ferris (1998) emphasize the importance of articulating these expectations. *Task clarity* is thus a key prerequisite of accountability, which makes unambiguous what exactly needs to be accomplished. The second important factor is *feedback* (Lerner & Tetlock, 1999). It is provided by the audience to the agent regarding his or her task performance. Feedback is a manifestation of the importance of the task at hand, and lets the agent know what the audience finds of his or her behavior. A third important prerequisite of accountability is *personalized responsibility* for a task, which unites identifiability (Lerner & Tetlock; DeZoort, Harrison and Taylor, 2006) and responsibility (Schlenker, 1997; Weigold & Schlenker, 1991; Schlenker, Weigold & Doherty, 1991; Schlenker, Britt, Pennington, Murphy & Doherty, 1994). It implies that responsibility should be unique or, in other words, belong exclusively to the agent, rather than being dispersed, shared or undefined. Besides, personalized responsibility outlines what is the object of responsibility. The last necessary condition or factor is *audience power*. Accountability implies monitoring and evaluation by an audience and having to justify one's decision or actions in front of it (Brtek & Motowidlo, 2002; Klimoski & Inks, 1990; Tetlock, 1983). An audience is made up of other parties in an organization such as colleagues, superiors and/or clients, that observe the individual's behavior, evaluate it and have the authority or power to reward or punish him or her, based on the outcomes of his or her performance. Audience power makes its evaluation meaningful to the agent, since positive or negative consequences for the agent are contingent upon

this evaluation. So far, as the first step towards an accountability model, four accountability factors have been distinguished. Each of them, task clarity, feedback, personalized responsibility and audience power, may be a motivator in itself. The combinations of the accountability factors are expected to produce a stronger motivating impact, than each accountability factor individually. Why exactly such synergies are expected is outlined below.

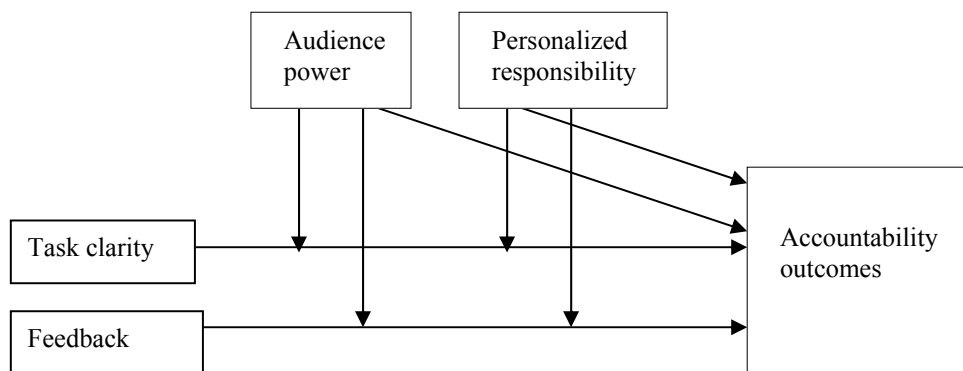


Figure 1.1. General research model

1.3.2 Interactivity

Our first research question inspired the model, which suggests that accountability should be viewed as the interplay of factors. If in practice the phenomenon of accountability works as its definitions suggest it should, then, in addition to the role played separately by the constituents of accountability, we must be able to observe the joined effects of its dimensions or factors. Stated otherwise, positive interaction effects should be found as evidence that, taken together, accountability factors comprise stronger motivators than each factor on its own. Instead of encompassing a set of constituents that contribute to an outcome in an additive way, independently of each other, we expect the accountability factors to interact and strengthen each other; we term it a *compilation* of factors. If zero or negative effects rather than positive effects surface, the results would point to a lack of such compilation. This would imply that the motivational factors do not form a synergy, which is in line with Lerner and Tetlock (1999, p. 259) who “reject the idea that a generic motivational construct underlies all accountability effects”.

Whether accountability is a compilation or not, what may influence the impact of the accountability factors is an accountable individual's personality. In the next section two moderators are introduced with the purpose of integrating motivational orientation of individuals into the discourse and reflecting personal differences in the way the accountability factors are experienced.

1.3.3 Moderators

To capture the motivational orientation of an agent we make use of goal orientation, since depending on their goal orientation, people perceive and react differently to various cues in their environment, including the accountability factors. Goal orientation is a personality trait that affects work behavior (VandeWalle, Brown, Cron & Slocum, 1999). It reflects the way individuals perceive themselves and their abilities and, consequently, influences their behavior in a social context and their attitudes towards tasks. Two goal orientation variables are usually distinguished: performance orientation and mastery orientation. Performance orientation is the extent to which an individual seeks to demonstrate task competence for the purpose of gaining favorable judgment (Button, Mathieu & Zajac, 1996; Brett & VandeWalle, 1999; VandeWalle, 2001). Mastery orientation is the extent to which an individual seeks to learn new competencies by acquiring new skills and managing new situations (Button et al., 1996; Brett & VandeWalle, 1999; VandeWalle, 2001). As will be argued in chapter 4, performance oriented individuals will react to the accountability factors differently than mastery oriented individuals, which will have consequences for the accountability outcomes, presented below.

1.3.4 Accountability outcomes

As was already mentioned, the first research question addresses the multi-dimensionality of accountability; it logically is inseparable of the second research question, which concerns the effect of the accountability dimensions and their interactions on certain attitudes and behaviors. According to Dubnick (2005), there is no evidence of the relationship between accountability and performance, or at least it is "unarticulated and untested". In a similar vein, the studies of accountability and organizational commitment (Riketta & Landerer, 2002) and discussions of the relationship between accountability and commitment (Erdogan

et al., 2004) do not touch upon the underlying motivational effect of accountability as a multi-dimensional construct. Therefore, there is no firm evidence about the motivational effect of the accountability factors on task performance and task commitment, outcomes which are fundamental and vital for organizational functioning. This indicates a need to examine if and how the accountability factors can motivate individuals to become committed to their tasks and to perform them well. This need is based on the importance of motivating the agents to be loyal and to show behavior that is demanded from them or to accept the task that is assigned to them. Accountability presumably motivates with rewards along with employing punishment; as a whole it is not perceived as solely a coercive force. It is however useful to know whether the accountability factors are indeed associated with task commitment and task performance.

Last but not least, accountability, as some authors believe, may trigger impression management (Lewis & Neighbors, 2005; Frink & Ferris, 1998; Caldwell & O'Reilly, 1982; Dubnick, 2005; Lee, Herr & Kardes, 1999). We focus particularly on one kind of impression management strategy, self-promotion (Ammeter, Douglas, Ferris & Goka, 2004), which means emphasizing one's positive characteristics in an attempt to elicit attributions of competence (Stevens & Kristof, 1995; Turnley & Bolino, 2001). Self-promotion requires time and effort and may divert part of the resources of the accountable agent from being put towards achieving other outcomes, like task performance. It is therefore of interest to study the multi-dimensionality of accountability, moderated by goal orientation, in relation to this questionable outcome. The effort to shed light on this relationship is undertaken in order to give a balanced picture and present possible negative as well as positive effects of accountability.

1.4 Structure and contents of the thesis

This thesis is comprised of the introductory chapter, four self-contained empirical chapters and a concluding chapter. The chapters are presented in the order that reflects the process of exploration of the accountability phenomenon; they deal with various outcomes of accountability, and different combinations of the accountability factors and moderators. There is some overlap in content between the chapters, as the idea was to make the concepts clear to the reader of each individual chapter.

A total of three studies were conducted in order to test the accountability model in different types of organizations. The first study yielded two data sets; analysis of one of them was done in chapter 2 and of the other in chapter 3. The first study was conducted at an international gas company staffed with highly educated employees. Prior to the study the company underwent a centralization process, and introduced a new quality management system. Given the new conditions, the company was interested to know an outsider's opinion about the accountability factors and outcomes. Accountability in relation to safety and compliance was under discussion in the company. Additionally the company was interested in having its new management system evaluated in terms of what the employees thought about it. The second study was at a private water management company with a somewhat lower level of education among its employees, compared to the company surveyed first. This company had been created as a result of a merger shortly before the study was conducted; as a result, many employees' tasks had changed. This company was interested in obtaining information about the accountability situation and in comparing their levels of accountability factors to those in the other company. The third study was at a semi-governmental organization, active in the field of justice, with averagely educated employees. There was a pending organizational change and the accountability factors were considered as important indicators to be aware of during the forthcoming change process. Information obtained from the second and the third study is used in chapters 4 and 5, respectively. The content of each of the chapters is briefly presented below.

A part of chapter 2 is devoted to elaborating the model of accountability, where the accountability factors are hypothesized to have direct effects as well as positive interactive effects on task commitment. The model is tested using the data from the gas company, collected by means of a questionnaire, supplemented by interviews for illustrating the effects. The results of chapter 2 present a mixed picture in terms of the confirmed hypotheses. Interpretation of the results leads to more questions about the nature of accountability: is it a compilation? Are there only additive effects or do accountability factors cancel each other's effect on the dependent variable? Since the question about the nature of the accountability phenomenon is not answered by the study, which is the base of chapter 2, more studies are conducted. This chapter proves the need to study the phenomenon in relation to a range of behaviors to see the impact of the accountability factors on other

motivational outcomes.

Chapter 3 focuses on the application of the accountability principles to a particular area: quality management, in relation to the utilization of a quality management system (QMS). The purpose of the chapter is to investigate the accountability phenomenon on a concrete practical example of how the accountability factors help the company employees to use a newly introduced QMS. Additionally, as in the previous chapter, the question about the nature of the phenomenon is addressed, now in relation to two motivational outcomes, which are akin to commitment: attitude toward the QMS and use of the QMS. Mixed results are obtained. While evidence of the first chapters is not yet conclusive, the research still succeeds to give practical guidance about managing the accountability factors in a working place. Inferences about the accountability theory conclude chapters 2 and 3 and lead to chapters 4 and 5.

In chapter 4 we simplify the model somewhat, focusing on fewer interactions than in the previous chapters. Alongside, in order to help to explain the mixed results, obtained in the previous chapters, we introduce new variables that have to do with individual motivational orientation. These are individual difference variables – performance goal orientation and mastery goal orientation. They are integrated into the model, which is subsequently tested in relation to task commitment and task performance. Results show that goal orientation is indeed a valuable addition that helps understand the influence of the accountability factors.

While chapters 2, 3 and 4 concentrate on the ‘bright side’ of accountability - task commitment and task performance, and use and attitude towards QMS, in chapter 5 we introduce a new dependent variable of a somewhat dubious nature, which represents the ‘dark side’ of accountability. The new dependent variable is self-promotion, which presumably is triggered by accountability. The reason for testing the influence of the accountability and the goal orientation factors on self-promotion is to investigate our initial question about the nature of the phenomenon, now in relation to a more controversial behavioral outcome.

In chapter 6 we present our conclusions about the accountability phenomenon and its outcomes and about how goal orientation contributes to the accountability theory. Goal setting features of accountability - task clarity and feedback, focus on characteristics of the task. The other two factors: personalized responsibility and audience power focus on the social context, while goal orientation reflects the

personality of an individual. Together the factors form a triangle (task - social context - individual) that affects individual performance in a comprehensive way. We conclude our discussion of whether accountability is an emergent phenomenon or simply a number of existing old concepts revisited. Then the scientific contribution of the present research is discussed in terms of findings that enrich the impression management concept and the goal-setting theory of motivation. This section is followed by discussing the practical contributions of the studies. Strengths, weaknesses and directions for future research conclude the last chapter.

Table1.1: Overview of the accountability literature.

The table documents exemplar studies, which contribute to the accountability literature. Authors are in the first column. The second column highlights the content of the study in terms of a framework used by the authors, the context of the study and/or the dependent variables. The third column gives a definition of accountability, used in the study. The final column lists, where applicable, the items used to measure accountability, or shows what kind of manipulation was used; n/a stands for ‘not applicable’.

Authors	Content and dependent variables	Definition of accountability	Measurement or a manipulation of accountability
Frink & Klimoski (1998)	The authors propose a role-theory framework for accountability as applied (primarily) to human resource management. A number of sample propositions are formulated.	“... perceived need to justify or defend a decision or action to some audience which has potential reward and sanction power, and where such rewards and sanctions are perceived as contingent on accountability conditions” (p. 9)	n/a
Schlenker, Britt, Pennington, Murphy, & Doherty (1994)	Study of responsibility as a direct function of the combined strengths of the connections among three elements: (clear) prescriptions; event, relevant to the prescriptions and identity (actor's roles, qualities, convictions). Accountability pyramid is made up of the responsibility triangle, plus observing audience	“accountability refers to being answerable to audiences for performing up to certain prescribed standards, thereby fulfilling obligations, duties, expectations, and other charges” (p. 634)	n/a

Table 1.1 (continued): Overview of the accountability literature.

Authors	Content and dependent variables	Definition of accountability	Measurement or a manipulation of accountability
Riketta & Landerer (2002)	A study where attitudinal organizational commitment and accountability appear to mutually moderate their relationship with in-role performance. No such moderation is observed in relation to organizational citizenship behavior.	Reference is made to the definition of Barreto and Ellemers (2000)	One-dimensional variable with 5 items: 'I work quite openly in the public'; 'organizational outsiders would scarcely notice whether I do well or poorly'; 'with my work behavior I can influence [the organization's] image among the people in my district'; 'if I perform poorly, this will impair] the organization's] reputation in my district'; 'I feel responsible for what the people in my district think of [the organization]'
Barreto & Ellemers (2000)	An experiment where group members' choice to work on individual or on group status improvement was examined as a function of degree of in-group identification and accountability of responses.	n/a	Identifiability manipulation and accountability (account-giving) manipulation
Popper & Lipshitz (2000)	A study of organizational learning	"holding oneself responsible for one's actions and their consequences and for learning from these consequences" (p. 188)	n/a

Table 1.1 (continued): Overview of the accountability literature.

Authors	Content and dependent variables	Definition of accountability	Measurement or a manipulation of accountability
Ammeter, Douglas, Ferris & Goka (2004)	The authors offer a conceptualization of trust and accountability, their influence on organizational influence behavior and impression management	Use the definition of Frink and Klimoski (1998)	n/a
Frink & Ferris, (1998, experiment)	A study of using self-set goals for performance-directed purposes and for impression management purposes.	Accountability (a) emphasizes a system of review of behavior by some constituency, and (b) includes having salient rewards or punishments contingent upon the review. Thus, in organizations, accountability implies a system of rewards and sanctions for conformity to organizational standards, or a control system (p. 1260).	Single manipulation. Three accountability conditions including: no noted audience (termed “no accountability”), supervisors (medium accountability), and supervisors and peers (high accountability).
Frink & Ferris, (1998, study)	idem	(Felt) Accountability - the presence of an evaluator for decisions or actions, and the presence of some reward or sanction contingent on those evaluations. (p. 1267)	One-dimensional variable with a 3-item scale: “I feel accountable for my work to my team members,” “I feel accountable for my work to my team leader,” and “I feel I am accountable for my work to those who evaluate me.”

Table 1.1 (continued): Overview of the accountability literature.

Authors	Content and dependent variables	Definition of accountability	Measurement or a manipulation of accountability
Frink & Ferris, 1999	A study of moderating effects of accountability on the conscientiousness-performance relationship. Under conditions of accountability more conscientious persons performed at higher levels than less conscientious persons	Accountability is the evaluation of one's decisions or actions by some audience, either internal (to the person) or external, and this audience has salient reward or sanction power. p. 516	Single manipulation
Lerner & Tetlock (1999)	The authors discuss the impact of accountability on social judgments and choices. The study does not decompose accountability into its elements, it focuses on pre-decisional accountability to audiences with unknown preferences. The suggested accountability manipulations should involve at least: mere presence of another, identifiability, evaluation and reason-giving	Accountability refers to the implicit or explicit expectation that one may be called on to justify one's beliefs, feelings, and actions to others (p. 270)	n/a

Table 1.1 (continued): Overview of the accountability literature.

Authors	Content and dependent variables	Definition of accountability	Measurement or a manipulation of accountability
DeZoort, Harrison & Taylor (2006)	<p>A study of the effects of differential accountability pressure strength on auditors' materiality judgments (judgment conservatism, judgment variability, and effort).</p> <p>Review pressure - when individuals can be linked to their performance.</p> <p>Justification pressure from account giving to evaluative audience.</p> <p>Feedback pressure – expectation of formal evaluation feedback</p>	Use the definition by Schlenker (1997)	Accountability pressure strength manipulated at 4 levels: anonymity, review, justification and feedback.
Schlenker, 1997;	<p>The author discusses an impact of accountability on individual judgment and decision-making. The three facets of accountability are identified: (1) <i>inquiry to evaluate agent's behavior</i>; (2) <i>account giving</i> and (3) <i>verdict</i> or evaluation leading to rewards/punishment).</p>	Accountability refers to being answerable to audiences for performing up to prescribed standards that are relevant to fulfilling obligations, duties, expectations, and other charge	n/a
Authors	Content and dependent variables	Definition of accountability	Measurement or a manipulation of accountability

Table 1.1 (continued): Overview of the accountability literature.

Authors	Content and dependent variables	Definition of accountability	Measurement or a manipulation of accountability
Schlenker & Weigold, 1991	A study of accountability and risk taking, where accountability reduced risk-taking of low risk-takers (but not of high risk-takers)	idem	Single manipulation
Quinn & Schlenker (2002).	The authors discuss accountability and quality of decisions	Accountability refers to being answerable for one's decisions and behavior	Single manipulation
Cummings & Anton, 1990;	The authors distinguish the logical and appreciative dimensions of accountability. In the proposed model responsibility translated into accountability when there is capacity of the individual for rational behavior, foresee-ability of the consequence, and a deviation from expectations	Calling to give accounts (excuses or justification) to another (or others) for deviation between the event for which one is responsible and the relevant expectations of norms, and, when necessary, to bear the consequences for that deviation. (p.260-261)	n/a
Sedikides, Herbst, Hardin & Dardis (2002).	A study of curtailing self-enhancement by means of accountability. Accountability for self-enhancing behavior, identifiability and evaluation expectancy curtailed self-enhancement.	Accountability as participants' expectation that they will be called on to explain, justify, and defend their self-evaluations to one or more others (termed "audience").	Measured as multi-component construct: manipulations of accountability, audience status (knowledge, legitimacy, etc.), identifiability and evaluation expectancy

Table 1.1 (continued): Overview of the accountability literature.

Authors	Content and dependent variables	Definition of accountability	Measurement or a manipulation of accountability
Erdogan, Sparrowe, Liden, Dunegan (2004)	A conceptual article on interpersonal exchanges with leaders, team members and organization, as factors influencing the accountability process.	Accountability as the feeling of responsibility, obligation, and the need to justify one's actions to others or to one's self (p.19).	n/a
Gelfand, Lim & Raver (2004)	The authors offer a cultural perspective on accountability	Accountability is defined as the perception of being accountable for actions or decisions, in accordance with interpersonal, social and structural contingencies, all of which are embedded in particular social contexts.	n/a
Beu & Buckley (2004)	The authors discuss using accountability to create a more ethical climate	Perception of defending and or justifying one's behavior to an audience with reward or sanction authority, and where rewards or sanctions are perceived to be contingent upon audience evaluation of such conduct	n/a