Workplace Accountability: Exploring the Role of Strong and Weak Accountability Environments on Employee Effort and Performance

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ABSTRACT

This paper examines the role of accountability in the workplace. Accountability is defined as the need to justify or defend one’s actions to an evaluator who has potential reward or sanction power (Frink & Klimoski, 1998). While research involving employee accountability is growing, more focus needs to be dedicated to understanding how the accountability environment at work affects employee effort and performance. In this paper empirical support is found for the relationship between the nature of accountability environment, employee effort and performance. Implications for management and future research are explored.

INTRODUCTION

Despite increased scholarly attention, researchers are still unraveling accountability’s role within organizations. Over the past decade, scholars have refined the definition of accountability (Cummings & Anton, 1990; Frink & Klimoski, 1998; Schlenker & Weigold, 1989), explored a select number of antecedents (Lerner & Tetlock, 1999), and tested a number of outcome variables (Frink & Ferris, 1999; Hall, Frink, Ferris, Hochwarter, Kacmar, & Bowmen, 2003).

Each of the aforementioned articles shared critical insights regarding the accountability construct. Specifically, they provided both empirical and theoretical support for accountability’s capacity to help shape and predict employee behavior. In order to understand this relationship, scholars have integrated the principles of accountability with a number of organizational and psychology theories including role theory (Frink & Klimoski, 1998; 2004), control theory (Ganster, 1989; Ganster & Schaubroeck, 1991), agency theory (Ferris, Mitchell, Canavan, Frink & Hopper, 1995), and decision making (Tetlock, 1992, 1999) to name a few. This paper seeks to add to this established line of research by investigating how the accountability environment affects employee effort and subsequently employee performance.

Defining the Accountability Construct: A Multi-Level Approach

Accountability has been acknowledged as a key variable that helps predict and control behavior in social systems (Frink & Klimoski, 1998). As it relates to organizations, accountability can be discussed at multiple levels (e.g., individual, group, organization). Some scholars argue that any single-level discussion of accountability is incomplete and misleading (Frink, Hall, Perryman, Ranft, Hochwarter, Ferris, & Royle, 2008). As such, it is argued that the experienced of accountability doesn’t happen in a vacuum – instead it is a function of multiple complex external and internal variables. These variables combine in unique ways to influence how individuals feel/experience accountability.
Using this reasoning, we argue that felt accountability is affected by the accountability environment/culture of the company/department in which the employee works. Therefore, changes in the accountability environment can lead to changes in felt accountability and desired behaviors and attitudes.

Understanding the Accountability Environment

The workplace environment (accountability environment) consists of social forces, relationships, regulations, organizational policies, and numerous other environmental factors. These factors influence employee perceptions regarding accountability. Accountability environment is relatively straightforward and can be understood by examining four subcomponents (a) accountability source, (b) accountability focus, (c) accountability salience, and (d) accountability intensity (Hall, Bowen, Ferris, Royle, & Fitzgibbons, 2007). Each component is discussed in the following sections.

Accountability source refers to the source from which accountability originates. Individuals and organizations are subject to multiple accountability conditions from a variety of audiences. This is referred to as the web of accountability. Research suggests that depending on the source (e.g., individual, department, policy, or stakeholder) individuals and organizations tend to feel more or less accountable. In other words, the attributes of the source have a direct bearing on the amount of accountability experienced by employees, which in turn exerts varying levels of pressure on behavior and decision making. For example, one would expect a student to feel greater accountability from a professor as compared to a fellow classmate. As a reflection of this logic, it is argued that employees would experience greater source accountability from senior executives compared to lower-level executives.

Accountability focus refers to the degree to which individuals are held accountable for the decision processes related to their work outcomes. Generally speaking, accountability can be divided into two types; process and outcome. Process accountability holds individuals accountable for the procedures and processes they followed when making decisions or taking actions. Conversely, outcome accountability refers to holding individuals accountable for only the outcome of said actions, regardless of the means used to achieve that outcome (Hall et al., 2007).

Empirical research has explored both process and outcome accountabilities; research findings suggest a number of negative consequences associated with outcome accountability (e.g., cheating, escalation of commitment, being less truthful) (Siegel-Jacobs & Yates, 1996; Simonson & Staw, 1992; Adelberg & Batson, 1978). The findings suggest that under conditions of high outcome accountability individuals are more likely to engage in unethical or reckless behaviors to accomplish their goals. In contrast, process accountability encourages greater cognitive engagement and has been shown to provide performance benefits over that of outcome accountability (Tetlock, 1992; Siegel-Jacobs & Yates, 1996). Procedural accountability has its drawbacks, and has been shown to be related to increases in reactance, diminished creativity, and reduced citizenship behaviors (Ferris et al., 1995; Niehoff & Moorman, 1993; Organ, 1988).

Accountability salience can be understood as the degree to which an entity feels accountable for important outcomes. Individuals and organizations are believed to experience greater accountability pressures when their decisions have large or widespread impact. For example, it is expected that a doctor will feel more accountable for a sick patient, than would a nurse or medical file clerk. The reason is because the doctor is responsible for making decisions directly related to the patient’s welfare, while the nurse and the file clerk provide ancillary services (Hall, et al., 2007). As compared to the nurse or medical file clerk, the doctor’s decisions have far greater impact on the patient’s overall recovery. The net result is that the doctor tends to experience greater accountability salience.
Accountability intensity is the level to which one is answerable to multiple constituents or held accountable for multiple outcomes. All individuals and organizations operate within a web of accountability. Everyone one is answerable to more than one audience. For example, organizations are accountable to employees, government entities, activist groups, stockholders, and other stakeholders. Similarly, employees are accountable to their managers, co-workers, customers, clients, departments, and one’s self. The more complex and tightly woven the web, the greater accountability pressure one would experience. Furthermore, depending on the level and direction of the responsibilities within the web, one is likely to experience conflicting expectations (e.g., role conflict). This element of the accountability environment is directly associated with stress (Ganster, 1989) and dysfunctional behavior (Frink et al., 2008; Hall, et al., 2007).

Given the interconnected nature of work assignments, it is reasonable to conclude that all employees experience some form of each accountability source, and as such, are subject to the accountability pressures within their work environments. Therefore, it is the conclusion of this paper that as the accountabilities within this social context of the work environment change, so does the accountability experience by employees.

ACCOUNTABILITY: PROPOSED MODEL

Understanding the Accountability Environment

This paper tests the following theoretical model for accountability. At the heart of the model is the idea that social context affects the accountability experienced by employees. Specifically, [work] environments that are high in accountability (i.e., strong accountability environments) will engender greater employee accountability than low accountability environments (i.e., weak accountability environments).

![Figure 1: Accountability Model](image)

In this paper, accountability environment is conceptualized as either a strong/high accountability environment or a weak/low accountability environment. The accountability environment is a part of every organization, and as such, employees must learn to operate within their respective accountability environments.

Much like every person has a different personality, every organization’s accountability environment can and does differ. Some organizations take steps to create an environment where employees feel highly accountable (e.g., frequent monitoring, assessments, & feedback), a high accountability environment; while other organizations have relaxed environments with few accountability mechanisms (e.g., infrequent monitoring, assessments, & feedback), a low accountability environment.

The following hypotheses are derived from Mischel’s (1977) theoretical explanation of strong and weak environments. In strong environments, employees are believed to receive greater instructions and pressure to comply with said instruction. In fact, employees may feel as if they have fewer degrees of freedom of choice. Typically, the policies which create these perceptions are also accompanied with more frequent requirements for justification and explanation of behaviors. Conversely, in weak/low accountability environments, employees have less instruction and are given less feedback and guidance.
To this extent, the employee experience greater amounts of choice and personal latitude in resolving problems. This leads to the following hypothesis:

**H1:** Employee accountability in the strong accountability environment is higher than employee accountability in the weak accountability environment.

**Understanding the Accountability-Effort-Performance Relationship**

Effort expended (i.e., work effort) consists of three components (1) duration/persistence – time commitment, (2) intensity - energy, and (3) direction (Campbell & Pritchard, 1976; Kanfer, 1991). At the most rudimentary level employees have two resources, time and energy, which can be allocated toward work activities (direction). In their operationalization of the effort construct, Brown and Leigh (1996) relied on this simplified structure, because time and energy are the only resources fully under control of the employee.

In this study, it is argued that when employees feel accountable they are likely to exert greater amounts of effort (i.e., time and energy) which results in performance enhancements (Brown & Leigh, 1996). This reasoning supports the plethora of research which has consistently indicated a positive correlation between accountability and performance (Frink & Ferris, 1999; Hall, Zinko, Perryman, & Ferris, 2009; Ranft, Ferris, & Perryman, 2007). This heightened effect is likely due to the fact that the employee is required to justify his or her actions and that rewards and sanctions are contingent upon the quality of justification. Thus, this paper proposes that increases in accountability will result in employees investing greater amounts of time and energy towards organizational goals. This leads to the following hypotheses:

**H2:** Felt accountability is positively related to effort expended.
**H3:** Effort expended is positively related to performance.

**RESEARCH METHODS**

**Participants and Demographics**

The study consisted of 230 participants, 96 were in the high accountability group and 133 were in the low accountability group. There was an equal distribution between men (50%) and women (50%). The majority of the participants had between 4 years (33%) and 5 years (30%) of work experience. Information was collected about the participant’s work environments. Based on the amount of structure, answerability, direction, and feedback; work environments were classified as either strong or weak accountability environments.

**Measures and Instrumentation**

High accountability environments had greater structure in the form of rules and regulations as compared to the weak accountability environment. The strong and weak environments are identified through interviews with the managers.

*Accountability environment.* Accountability environment is conceptualized as either a strong/high accountability environment or a weak/low accountability environment. The environment that was high on accountability had greater structure in the form of rules and regulations as compared to the weak accountability environment. In order to ascertain the validity of the coding schema, a manipulation check (survey scale) is included in the survey guide. The survey contained items for each component of the accountability environment (i.e., accountability source, salience, focus, and intensity).
**Felt/Employee accountability.** Employee accountability refers to the internal accountability feeling experienced by the employee. The employee accountability construct is represented by an eight-item unidimensional scale developed by Hochwarter, Kacmar, and Ferris (2003) to measure accountability. This scale has been modified to fit the audience. Previous research reported good reliability of the scale, with Cronbach’s alpha of .84 (Hochwarter, Kacmar, & Ferris, 2003). The scale uses a seven-point response format (1 = strongly disagree to 7 = strongly agree) and prior research has established a unidimensional factor structure of the scale (Hall, et al., 2006; Hochwarter, Perrewé, Hall, & Ferris, 2005).

**Effort expended.** Effort expended refers to the amount of effort an employee directs toward his or her job. Effort expended is measured using a 12-item scale developed by Brown and Leigh (1996). The scale uses a seven-point response format (1 = strongly disagree to 7 = strongly agree). This scale has been modified to fit the audience. The historical reliability for this scale is Cronbach’s alpha value of .89.

**Performance.** Performance refers to the level, type and quality of output produced by an employee. Participants completed a survey scale measuring perceived performance. This scale was developed by Tsui, Pearce, Porter, and Tripoli (1997). This scale has been modified to fit the audience and has 11 items. The scale uses a seven-point item response format (1 = strongly disagree to 7 = strongly agree) and has a Cronbach’s alpha value of .97.

**RESEARCH FINDINGS**

Hypothesis 1: Employee accountability in the strong accountability environment is higher than employee accountability in the weak accountability environment. [Supported]

To test hypothesis one, an independent measures t test was used. There was a significant difference between the two groups, t(224) = -2.434, p = .014. Participants in the high accountability environment reported statistically higher feelings of accountability (standardized M = .140) than participants in the low accountability environment (standardized M = -.112). Although the manipulation check (i.e., the accountability environment scale) suggests there were no differences between the two accountability environments, participants reported feelings of higher sense of accountability in the high accountability environment and reported lower accountability in the low accountability environment (e.g., felt accountability scale).

**Hypothesis 2:** Felt accountability is positively related to effort expended. [Supported]

Hypothesis two was tested using correlation analysis. The data supports the hypothesis r(222) = .454, p< .001. The variance explained as determined by the coefficient of determination, is 20.6%. The results of this test indicate that as employee felt accountability increases so does the amount of effort they expend towards their work.

**H3:** Effort expended is positively related to performance. [Supported]

Hypothesis three was tested using correlation analysis. The relationship between effort expended and performance is significant, r(224) = .525, p = .001, the variance explained as determined by the coefficient of determination, is 27.5%. The results of this test indicate that as employees increase their effort towards their work, the quality and quantity of work performance also increased.
DISSCUSSION AND RECOMMENDATION

This study presents an accountability model which argues that felt accountability is a function of one’s environment. Specifically, the model proposes employees in strong accountability environments feel a greater sense of accountability than employees in a weak accountability environment; and indeed, support was found for this proposition.

Accountability is a growing area of research, and as such, scholars are encouraged to explore the meso-nature of accountability and continue to develop and test theories that cross multiple levels of analysis/context.

Additionally, greater research should be devoted to exploring the antecedents of accountability and how managers can skillfully implement practices which incorporate both the accountability environment and employee dispositions. It would be of significant interest to explore the role of managerial expectations and dispositional traits; how it impacts both the accountability environment and the felt accountability. As suggested in role theory, the interpersonal factors of the messenger impacts the decoding of the message. Greater research can be devoted to understanding both the dispositions traits of the managers and how said traits interact with the environment and dispositional traits of the employee to influence felt accountability.

CONCLUSIONS

Scholars have spent decades trying to understand and predict employee performance; many attitudinal and behavioral studies have been conducted to shed light on this construct. This study falls within that sphere, by showing that accountability and personality play a key role in employee performance. As it relates to the work environment, the findings from this study indicate managers should be observant to the type of environment they create for employees and the employee’s personality.

Research on accountability in the workplace continues to be a vibrant and growing research conversation. This study adds to the evidence that accountability is an important variable deserving of additional research.

REFERENCES


