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The Role of Accountability Environments on Employee Effort and Performance

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Abstract: *The function of accountability in the workplace is studied in this paper. The requirement to justify or defend one's behavior in front of an evaluator with possible reward or sanction ability is characterized as accountability (Frink & Klimoski, 1998). While there is a growing body of study on employee accountability, more attention has to be paid to understanding how the accountability situation at work influences employee effort and performance. The relationship between the characteristics of the accountability environment, employee effort, and performance is empirically supported in this research. Management implications and future research are discussed.*

Introduction

Despite rising scholarly interest, researchers are still working to understand the role of accountability in organizations. Scholars have refined the definition of accountability (Cummings & Anton, 1990; Frink & Klimoski, 1998), investigated a limited number of backgrounds (Lerner & Tetlock, 1999), and tested a variety of outcome variables over the last decade (Hall, Frink, Ferris, Hochwarter, Kacmar, & Bowmen, 2003). Each of the aforesaid articles provided important information about the accountability concept. They specifically supported accountability's ability to affect and anticipate employee behavior using both empirical and theoretical evidence. Scholars have combined the principles of accountability with a

variety of organizational and psychology theories to better understand this relationship, including role theory (Frink & Klimoski, 1998; 2004), control theory (Ganster & Schaubroeck, 1991), and agency theory (Ganster & Schaubroeck, 1991).

Defining the Accountability Concept

Accountability has long been recognized as a vital factor in predicting and controlling behavior in social systems (Frink & Klimoski, 1998). Accountability in organizations may be debated on a variety of levels (e.g., individual, group, organization). Some scholars contend that any discussion of responsibility at a single level is inadequate and misleading (Frink et al., 2008). As

a result, it is suggested that the perception of accountability is a product of several complicated environmental and internal elements, rather than occurring in a vacuum. These elements interact in a variety of ways to impact how people feel about and experience accountability.

Using this rationality, we suggest that an employee's sense of accountability is influenced by the company's/accountability department's environment.

Accountability Environment

The workplace environment consists of social forces, relationships, regulations, organizational policies, and numerous other environmental factors. These factors influence employee observations regarding responsibility. 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, 2007). Each factor is discussed in the following sections.

The source of accountability is referred to as the accountability source. Individuals and organizations are held to different levels of responsibility by a range of stakeholders. The web of accountability is the term for this. Individuals and organizations may feel more or less responsible depending on the source (e.g., individual, department, policy, or stakeholder), according to research. In other words, the source's characteristics have a direct influence on how much accountability workforces feel, which puts varied amounts of pressure on their behavior and decision-making. A professor, for example, is likely to hold a student to a higher standard of accountability than a classmate. Employees will perceive stronger source accountability as a result of this rationale, it is said accountability from senior executives compared to lower-level executives.

The degree to which individuals are held accountable for the decision-making processes that affect their job results is referred to as accountability effort. In general, accountability is

divided into two categories: process and outcome. Individuals are held accountable for the procedures and processes they used while making choices or taking actions when they are held answerable for process accountability. In contrast, outcome accountability refers to holding people responsible simply for the results of their activities, regardless of the methods they took to get there (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). The findings suggest that under settings of high outcome accountability individuals are more likely to engage in unethical or irresponsible behaviors to realize their goals. In contrast, process accountability encourages greater cognitive engagement and has been shown to provide performance benefits over that of outcome accountability (Siegel-Jacobs & Yates, 1996). Technical accountability has its weaknesses, and has been shown to be related to increases in reactance, diminished creativity, and reduced citizenship behaviors (Ferris et. al., 1995). The degree to which an individual feels responsible for crucial outcomes is referred to as accountability salience. When individuals and organisations make actions that have a substantial or broad impact, they are thought to face increased responsibility demands. A doctor, for example, is likely to feel more responsible for a sick patient than a nurse or medical file clerk. The rationale for this is that the doctor is in charge of making choices directly connected to the patient's well-being, while the nurse and file clerk offer support services (Hall, et al., 2007). The doctor's actions have a significantly higher influence on the patient's total recovery than those of the nurse or medical file clerk. As a result, the doctor's sense of accountability becomes more prominent.

The degree to which one is responsive to various stakeholders or held accountable for multiple outcomes is referred to as accountability

intensity. Individuals and organizations are bound by a web of responsibility. Everyone has several audiences to which they must answer. Employees, government agencies, activist groups, investors, and other stakeholders, for example, hold organizations responsible. Employees are also responsible to their bosses, coworkers, customers, clients, departments, and themselves. The higher the accountability demand, the more complicated and densely knit the web is. Furthermore, competing expectations are likely to arise based on the degree and direction of duties within the web (e.g., role conflict). This aspect of the accountability environment has been linked to stress and dysfunctional conduct (Ganster, 1989). (Frink et al., 2008).

Given the interrelated nature of work assignments, it is realistic to expect that all employees will encounter some form of each accountability source and, as a result, will be exposed to accountability pressures in their workplaces. When a result, the conclusion of this research is that as the accountabilities within this social framework of the workplace change, so does the employee's sense of accountability.

Proposed Model for Accountability

Understanding the Environment of Accountability

The following theoretical model for accountability is put to the test in this research. The paradigm is based on the premise that employees' sense of accountability is influenced by their social setting. Employee responsibility will be higher in high-accountability work environments (i.e., strong accountability environments) than in low-accountability work environments (i.e., weak accountability environments).

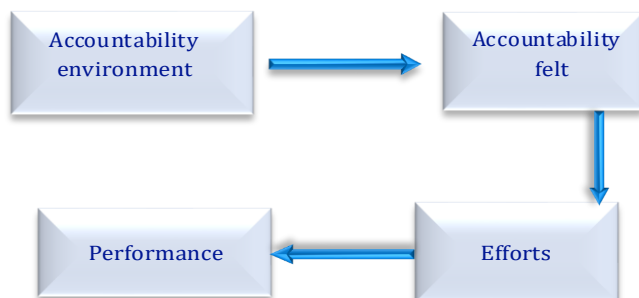


Figure 1: Accountability Model

The term "accountability environment" is used in this work to refer to either a high or low accountability environment. Every firm has an accountability environment, and workers must learn how to perform within their own accountability contexts. Every organization's accountability environment may and does differ, just as every person's personality does. Some firms take measures to establish a high accountability environment in which employees feel highly accountable, whereas others have relaxed settings with minimal accountability systems, resulting in a low accountability environment. Mischel's (1977) theoretical explanation of strong and weak settings led to the following assumptions. Employees in high pressure environments are thought to receive more instructions and be under more pressure to follow them. Employees may even believe that they are being exploited. Typically, the policies that promote these views are accompanied by increased demands for behaviour justification and explanation. Employees in weak/low accountability situations, on the other hand, receive less training and receive less feedback and advice.

In this way, the employee has more options and more liberty when it comes to problem solving. As a result, the following hypothesis emerges: Employee accountability in a strong accountability environment is higher than in a poor accountability environment.

H1: Employee accountability in a weak accountability environment is lower.

Understanding the Relationship between Accountability, Effort, and Performance

The three components of effort exerted (i.e., work effort) are (1) duration/persistence time commitment, (2) intensity – energy, and (3) direction (Kanfer, 1991). Employees have two resources, time and energy, which may be devoted to job tasks at the most basic level (direction). Brown and Leigh (1996) used this reduced form to

operationalize the effort construct since time and energy are the only resources totally under the employee's control.

Employees are more inclined to exert higher amounts of effort (i.e., time and energy) when they feel accountable, according to this study, which leads to improved performance (Brown & Leigh, 1996). This rationale backs up a slew of studies that show a strong link between accountability and performance.

This significant effect is most likely due to the fact that the employee is obliged to defend his or her behavior, and that the quality of reasoning is tied to incentives and consequences. As a result, this article claims that increased responsibility will lead to employees devoting more time and effort to corporate goals. As a result, the following theories emerge.

H2: Felt accountability is positively related to effort expended.

H3: Effort expended is positively related to performance.

Research Methods

Participants and Demographics

There were 230 participants in the research, with 100 in the high responsibility group and 130 in the low accountability group. Men (50 percent) and women (50%) were equally represented (50%). The bulk of the participants had between 6 and 7 years of job experience (30% to 33%). Information regarding the participants' work situations was gathered. Work settings were classed as strong or weak accountability environments based on the degree of structure, responsibility, direction, and feedback.

Instrumentation and Measurements

In comparison to the weak accountability environment, high accountability settings have more structure in the form of rules and regulations. Interviews with managers are used to determine which surroundings are strong and which are weak.

Accountability Environment.

A high accountability environment or a low accountability environment are the two types of accountability environments. In comparison to the weak accountability environment, the high accountability environment had more structure in the form of rules and regulations. A manipulation check (survey scale) is supplied in the survey guide to determine the authenticity of the coding scheme. There were questions in the poll for each aspect of the accountability environment (i.e., accountability source, salience, focus, and intensity).

Felt Employee Accountability.

Individual accountability refers to the feeling of internal accountability that an employee has. An eight item uni dimensional scale created by Hochwarter, Kacmar, and Ferris (2003) to measure employee responsibility represents the employee accountability concept. This scale has been adjusted to match the needs of the audience. Previous study indicated that the scale was reliable, with a Cronbach's alpha of .84 (Hochwarter, Kacmar, & Ferris, 2003). Prior research has produced a one-dimensional factor structure for the scale, which employs a seven-point answer format (1 = strongly disagree to 7 = strongly agree) (Hall et al., 2006).

Effort Expended.

The amount of effort an employee puts into his or her employment is referred to as effort expended. A 12-item self-developed scale is used to assess effort. The scale has a seven-point answer structure, with 1 indicating strong disagreement and 7 indicating strong agreement. Cronbach's alpha score of .89 indicates that this scale is reliable.

Performance.

The volume, kind, and quality of output delivered by an employee is referred to as performance. A

survey scale measuring perceived performance was completed by the participants. Tsui, Pearce, Porter, and Tripoli created this scale (1997). This 10-item scale has been customised to accommodate the respondents. The scale has a Cronbach's alpha score of .92 and employs a seven-point item answer style (1 = strongly disagree to 7 = strongly agree).

Research Findings

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

An independent measures t test was performed to evaluate hypothesis one. The difference between the two groups was significant ($t = -2.431$, $p = .015$). Participants in the high accountability environment (standardized $M = .130$) felt statistically more accountable than those in the low accountability environment (standardized $M = -.110$). Despite the fact that the manipulation checks (i.e., the accountability environment scale) indicated no differences between the two accountability environments, participants reported feeling more accountable in the high accountability environment and less accountable in the low accountability environment.

Hypothesis 2: Felt accountability is positively related to effort expended.

Correlation analysis was used to evaluate the hypothesis. The evidence backs up the hypothesis of $r = .412$, $p = .001$. The coefficient of determination determines that 25% of the variation is explained. The findings of this study show that as an employee's sense of accountability grows, so does the amount of effort they put into their work.

H3: Effort expended is positively related to performance.

Correlation analysis was used to evaluate the hypothesis. The association between effort and performance is substantial, with $r = .535$, $p = .004$, and a variance explained of 24 percent as

measured by the coefficient of determination. The findings of this study show that when people put more effort into their jobs, the quality and quantity of their work improves.

Recommendation and Discussion

This research proposes an accountability paradigm in which one's sense of accountability is a consequence of one's surroundings. Employees in strong accountability contexts, according to the model, have a larger feeling of accountability than employees in weak accountability environments, and this hypothesis was confirmed to be true.

Scholars are urged to examine the meso-nature of accountability and continue to create and test ideas that straddle various levels of context since accountability is a burgeoning topic of inquiry.

The influence of managerial expectations and dispositional qualities in influencing both the accountability environment and the sense of accountability would be fascinating to investigate. According to role theory, the messenger's interpersonal variables have an influence on the message's decoding. More study may be committed to understanding both managers' dispositional qualities and how they interact with the environment and employee dispositional traits to impact felt accountability.

Conclusions

Scholars have been studying and predicting employee performance for decades. This study comes under that category, demonstrating that employee performance is influenced by accountability and personality. In terms of the workplace, the outcomes of this study suggest that managers should pay attention to the sort of atmosphere they create for workers as well as the employee's personality.

This study adds to the evidence that accountability is a significant variable that merits more investigation.

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