

The perceived factors that drive accountability in private sector organisations of South Africa

27236031

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ABSTRACT

Accountability is crucial for the effective functioning of organisations and is associated with enhanced performance. Although private sector organisations are fundamental to economic expansion, research into accountability within this sphere is limited, with the majority of studies focusing on public sector organisations. This study seeks to fill this gap by examining the elements that drive accountability, the mechanisms through which it can be implemented, and the intricacies of their interplay. Semi-structured interviews were conducted with nineteen managerial and junior employees. The analysis was conducted using the Atlas.ti software, from which codes and categories were derived to generate accountability concepts. Findings reveal that role clarity and expectations, recognition, organisational culture, moral principles, and personal development are primary factors influencing accountability. The study identified the top five mechanisms for enacting these factors with performance management systems as the primary ones. This research provides insights for business and academic literature as it provides an understanding of the influential drivers of accountability and the mechanisms to enact them to promote organisational performance.

KEYWORDS

Performance, self-accountability, peer accountability, manager accountability, system accountability.

PLAGIARISM DECLARATION

I declare that this research project is my own work. It is submitted in partial fulfilment of the requirements for the degree of Master of Business Administration at the Gordon Institute of Business Science, University of Pretoria. It has not been submitted before for any degree or examination in any other University. I further declare that I have obtained the necessary authorisation and consent to carry out this research.

Nonkanyiso Zungu

05 March 2024

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CHAPTER 1: INTRODUCTION

The concept of accountability is widely applied in both private and public sector organisations as a means to establish and measure expectations. This positions the concept as a foundation for all employer-employee relationships, providing a platform for the efficient functioning of an organisation (Hall et al., 2003). Despite the concept's relevance across both governmental and private entities, the majority of literature exploring accountability has predominantly concentrated on public sector organisations (Christie, 2018; Han & Robertson, 2021). Historically, there have been calls for boards of directors and executives to be held accountable for corporate failures (Aguilera, 2005). Moreover, robust institutions are integral to the United Nations Sustainable Development Goals (Ivanovic et al., 2018), highlighting the urgency for research literature on accountability that focuses on private sector organisations.

Different aspects of accountability have been studied over the years from the management perspective (for example, Erdogan et al., 2004; Hall et al., 2017). Other studies concentrated on developing accountability frameworks that are industry specific, including those in the education sector, environmental management, financial sector and healthcare services (Amoako et al., 2021; Christie, 2018; Mukinda et al., 2020; Vian, 2020). The body of available literature, however, remains very scant (Pearson & Sutherland, 2017).

A new area of research in accountability has begun to explore the antecedents to accountability (Brees & Ellen III, 2022; Pearson & Sutherland, 2017). Investigations in this domain are in their infancy, with numerous areas yet to be examined. The most recent research centered on the institutional factors that precede CEO behavior, with a specific emphasis on their sense of accountability (Schillemans et al., 2021). There is a knowledge gap in “understanding what managers perceive to be the drivers of accountability versus what their lower level employees perceive” (Pearson & Sutherland, 2017, p. 436). In order for the organisation to achieve peak performance, it is important that organisations understand the perceptions of their managers and junior employees on accountability. This research contributes to academic knowledge by examining a facet of accountability that has not been adequately investigated. It is also important from the business perspective as it may assist organisations to focus on the important factors to improve business performance.

To address this research need, this study will determine the perceived main factors that drive accountability from both the managers and junior employees' perspective in the private sector. The purpose statement is outlined below.

1.1 Purpose Statement

The purpose of this research is to determine the perceived factors that drive accountability as experienced by the managers and junior employees in private sector organisations. Accountability is a tool that is used in both private and public sector to ensure that agents perform their duties to meet a measured standards. Studies show that there is a relationship between accountability and employee performance (Grossi et al., 2020; Hall et al., 2009; Mero et al., 2014). Research on accountability has focused on how junior employees should hold themselves accountable and measured by either felt or manifest accountability (Dewi & Riantoputra, 2019; Kuo et al., 2022). However, studies on the factors that drive accountability are very few (Pearson & Sutherland, 2017). Understanding the antecedents to accountability will enable organisations to improve performance of their employees. The core goal of private organisations is to maximise shareholder value using available resources. This growth of businesses is essential to the national economic development (Wong et al., 2005). This necessitates the need for mechanisms that can be used to improve productivity in organisations using the available resources. The concept of accountability has been studied and is regarded as an essential tool. The gaps in literature regarding the main driving factors of accountability still need to be developed in order to maximise performance.

This study extends the knowledge with literature on accountability within private sector organisations by expounding on the perceptions of both managers and junior employees regarding the factors that are critical in fostering accountability. The research is also of paramount importance to business management, as it reveals how organisations can implement various mechanisms to activate accountability drivers and enhance productivity. Finally, the study delineates a network of interconnected accountability drivers, offering organisations a framework to structure the corresponding mechanisms effectively to improve productivity.

1.2 Outline of the Research Report

The outline of this research report is as follows:

- Chapter 1: This chapter provides a background to the study and outlined the main problem that that the study aims to address.
- Chapter 2: Presentation of the literature review, which includes the theoretical framework of the accountability concept, and available literature on the factors that influence accountability. The conceptual framework of the study is also presented in this chapter.
- Chapter 3: Outlines the research questions for this study.
- Chapter 4: Details the method used to collect and analyse the data, including the quality control mechanisms and limitations.
- Chapter 5: Details the results of the analysis of the research data.
- Chapter 6: The discussion of the results with literature synthesis.
- Chapter 7: Outlines the research conclusion.

The section that follows will provide more in-depth literature review in relation to accountability in organisations.

CHAPTER 2: LITERATURE REVIEW

2.1 Introduction

The concept of accountability within professional setting is a fundamental yet complex aspect of organisational behaviour. Its' study forms a foundation of theoretical and empirical enquiries in the field of management. Even with its accepted significance, there is still a lack of thorough research on the particular causes and conditions (antecedents) that promote accountability in private sector organisations. The structure of the literature review is outlined below.

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2.4 Conceptual Framework for the Accountability Antecedents Study

2.2 Conceptual Framework of Accountability

2.2.1 Defining accountability

Accountability as a concept emanates from the accounting sector and was used in a quantifiable bookkeeping sense (Bovens, 2007). It transitioned for use in the public sector where it implies the transparency of government officials as they account to the public (Bovens, 2007; Romzek & Dubnick, 2018). This is also where most of the research has been conducted over the years. The concept is now an anchoring force in private organisations as it provides ease and efficiency of operations, and serve as a reference point to execute justice (Hall et al., 2017). However, accountability is an elusive concept that constitute interdependent and causal relationships between factors (Hall & Ferris, 2011). In addition, there is no standard measure for accountable behaviour as the application of the concept is subjective depending on the role, position, time and context (Bovens, et al., 2008). Even the mechanisms that are used to enforce the concept inevitably lead to phenomenology, which means that in an organisation, individuals who experience the same policies and systems may still have different interpretations of them (Hochwarter et al., 2003). The definitions of the concept are therefore subjective in nature and this makes it difficult for organisations to properly implement monitoring and measurement tools that are appropriate for the expected deliverables.

In the context of these aspects and complexities in the literature, accountability has been defined in various ways. Hall and Ferris (2011, p. 134) defined it 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”. The common theme amongst various interpretations includes a relationship between parties where an agent is answerable to others for performance in the workplace (Brees & Ellen III, 2022; Romzek & Dubnick, 2018). The accountability perceptions consider the agent being held to account by oneself or other external factors e.g. managers and systems (Hall & Ferris, 2011). Bovens (2007), expands on this to add the ensuing consequences as the outcome of judgement. The current study is limited to the narrow view of the concept.

2.2.2 Dimensions of accountability

There are many dimensions to accountability including transparency, liability, controllability, responsibility, responsiveness (Bovens, 2007). These are some of the

different ways that accountability has been understood in private and public sector organisations. A few dimensions are discussed in the sections below, including trust, transparency, responsiveness and responsibility.

2.2.2.1 Trust

Trust is one of the dimensions that have been studied in literature and according to De Jong et al. (2021), teams where members uniformly trust each other are likely to perform better. They also suggest that it's not just individual trust that matters, but how much team members agree on their perceptions of trust within the team. This is consistent with Costa et al. (2018) who also suggest that trust influences performance both at individual and team level. This is particularly important in organisations with diverse employees from different backgrounds, to enable productivity, individuals work together and have to trust one another to deliver on organisational objectives (Mayer et al., 1995). Trust is reciprocal in nature and requires the vulnerability of parties involved (Dirks & de Jong, 2022). This is essential for accountability to be enacted especially where agency relationships are concerned. However, how employees understand this dimension of accountability and how these may be presented as to improve productivity is still unclear. Schnackenberg and Tomlinson (2016), suggest that the accountability dimensions are interlinked, implying that each dimension does not work in isolation to enforce accountability.

2.2.2.2 Answerability

This dimension is closely related to the accountability concept. Answerability refers to the obligation of an agent to explain and justify their actions to the principal. The organisation or principals establish various benchmarks and standards which are used as a criteria against which agents must be answerable (Gelfand, et al., 2004). The accountability concept, however, extends beyond explaining actions and decision but incorporates judgement and consequences (Bovens, 2007; Hall & Ferris, 2011).

2.2.2.3 Transparency

According to Schnackenberg and Tomlinson (2016), transparency is mainly about real-time intentional sharing of information. They further assert that just like in the trust dimension, transparency also promotes productivity. In the context of accountability in organisations, transparency has been suggested in literature to be either upward or downward (Albu & Flyverbom, 2019; Heald, 2018). Upward transparency refers to the flow

of information from lower levels of an organisation to senior levels of authority. The downward transparency is when senior managers are open and clear about their actions and decisions to junior employees. This kind of transparency helps to build trust, as leadership and senior management voluntarily subject themselves to scrutiny (Kharel, 2019). However, Heald, (2018) argues that transparency may be used negatively in principal-agent relationships within organisations. For example, in cases of accountability overload and unrealistic performance standards (Bovens et al., 2008). This situation may then be mitigated by the interplay of factors that drive accountability, for example, trust (Heald, 2018).

2.2.2.4 Responsibility and responsiveness

The concepts of accountability and responsibility are often conflated in management literature (Jackson, 2009; McGrath & Whitty, 2018; Plant, 2018). However, a nuanced understanding reveals distinct differences that have significant implications for organisational structure and governance. Responsibility is fundamentally about the duty to perform tasks and uphold moral obligations inherent to one's role within an organisation (Bivins, 2006). It is linked to the functions and activities expected of an individual by virtue of their position. Accountability, in contrast, extends this concept to encompass the evaluation and repercussions of one's actions while fulfilling these duties (Bivins, 2006). It implies a system of judgement and potential consequences that are not necessarily present in the concept of responsibility.

Responsiveness is a relational process where the principals adapt and react to the changing needs of the agents (Painter-Morland, 2006). It demands that principals remain attuned to agent feedback and are prepared to adjust strategies and operations accordingly. Studies have shown that responsiveness in managerial accountability can lead to improved organisational performance (Hibbert & Cunliffe, 2015).

2.3 Factors Influencing Accountability

The performance of an organisation is largely anchored in the decisions that are undertaken by individuals as they implement the organisational strategy. Behind the successes and failures of business, there are individuals who are responsible and accountable for decisions made. To try to understand accountability in this context, Mashaw (2006, p. 118), suggests that for accountability to be effective, an accountability

regime must be fulfilled which features, “*who is liable or accountable to whom; what they are liable to be called to account for; through what processes is accountability to be assured; by what standards the putatively accountable behaviour is to be judged; and what the potential effects are at finding out that those standards have been breached.*” In organisations, in order to successfully hold individuals accountable for improved productivity, it matters how individuals perceive how accountable they are and to whom. This relational aspect of accountability makes the concept to be multi-faceted and quite complex.

The sources of accountability are currently accepted in literature include personal (self-accountability), interpersonal (peer accountability), managerial (manager accountability), and organisational (system accountability) (Brandling et al., 2023; Pearson & Sutherland, 2017). Research on the factors that drive accountability is relatively new (Pearson & Sutherland, 2017). The main accountability antecedents that were ranked in the top 5 were: culture of an organisation, systems in place within an organisation, strategic leadership of the organisation, the individual, and clarity of role and tasks (Pearson & Sutherland, 2017). The scope of the study included senior executives of private organisations and excluded managers and junior employees. There is therefore still a gap with the managers and junior employees’ perceptions of accountability and the factors that drive it for the overall organisational productivity.

2.3.1 Self- accountability

The accountability construct extends beyond the principal-agent theory to incorporate individual party expectations (Hall & Ferris, 2011). The concept of self-accountability arises from the recognition that individuals have the capacity to hold themselves responsible for their actions and outcomes (Ghanem & Castelli, 2019). Self-accountability is related to the need for autonomy and competence, which are psychological needs (O'Donoghue & van der Werff, 2022). Self-accountability mechanisms include self-assessment, self-monitoring, goal-setting, and self-reinforcement. These mechanisms enable individuals to reflect on their performance, set personal standards, and take corrective actions without being prompted by any external factors (Dhiman et al., 2018; Schlenker et al., 1994). In addition, values such as integrity, honesty, and reliability are closely associated with self-accountability (Mai & Hoque, 2023). Self-accountable individuals are driven mainly by the desire to manage reputational risk (Busuioc & Lodge, 2017). Research indicates that self-accountable individuals tend to perform better in organisations compared to their co-

workers (Ghanem & Castelli, 2019). Organisations can support this self-accountability and use it as leverage to improve overall productivity in the organisation.

2.3.2 Organisational-Level Factors

This section discusses the elements of peer accountability, manager accountability and system accountability that shape accountability, role clarity and expectations, and organisational culture, within an organisation.

2.3.2.1 Peer accountability

Peer accountability involves co-workers exchanging feedback, recognising each other's contributions, and addressing behaviours that may not align with the organisation's objectives (Lockett et al., 2015). This practice is vital for maintaining productivity, as it offers a more immediate and nuanced understanding than what is typically communicated through formal reporting channels. Eilstrup-Sangiovanni and Hofmann (2024) argue that co-workers are well-placed to monitor each other due to their close working relationships and the ongoing conversations that result from this proximity. Moreover, studies indicate that within teams, peers significantly impact one another's productivity through their own performance and characteristics (Lindquist et al., 2022). However, since peers lack formal authority over each other, there can be some resistance to this form of feedback. Hall et al., (2017) argue that agents are more inclined to subject themselves under the scrutiny of the principals than to their peers. The introduction of educational tools designed for peer feedback, alongside a supportive work environment, fosters a more receptive attitude towards these processes among co-workers. This receptiveness can then foster a culture of ongoing improvement and collaborative professional development (Haverhals, 2023).

2.3.2.2 Manager accountability

Accountability in management refers to the obligation of the agents to report, explain, and justify their decisions and actions to principals (Bovens, 2007). Therefore, agency theory, underpins this concept as it highlights the importance of aligning the interests of agents with those of principals. It encompasses both the formal structures of reporting and the informal expectations of principals.

2.3.2.3 Role clarity and expectations

Role clarity is recognised as a critical driver of accountability (Pearson & Sutherland, 2017). The concept is grounded in role theory which constitutes elements of expectations and consequences for non-compliance, where expectations are outlined through a negotiation process (Erdogan et al., 2004; Frink & Klimoski, 1998; Frink & Klimoski, 2004). When agents have clear understanding of their role within a system, they are more likely to perform effectively and be accountable for outcomes (Goeschel, 2011; Unda et al., 2023). However, conflict and ambiguity of roles and expectations weaken accountability. According to Khanal and Ghimire, (2024), role conflict is experienced when agents receive unattainable demands and expectation, whereas role ambiguity is evident in the absence of well-defined job tasks, roles, and responsibilities. This is also supported by King (2002), who suggests that when roles are not clearly defined, accountability is compromised.

2.3.2.4 Organisational culture

Organisation culture is an essential element to the success of organisations (Williams, 2022). However, there are many different components to culture that are location and context driven (Seidu et al., 2022). It has been noted to generally manifest as an invisible component that is represented by basic assumption, values, and norms; and the visible component that includes artefacts (Schein, 2010; Williams, 2022). There are no standard measures for how well an organisation adheres to a specific criteria of culture as each organisation has a unique culture that serves its purpose (Williams, 2022). Also, there are no definitive conclusions in literature on the components of culture that may influence the productivity of organisations (Seidu et al., 2022). Therefore, the characteristics of culture against which the employees are measured is important to consider for organisational success.

2.3.2.5 Accountability systems and mechanisms

Accountability serves as a structured process or system through which individuals or organisations are expected to provide a clear rationale for their actions and decisions (Schillemans & Bovens, 2011). Bovens (2007) suggest this structured process to occur in three phases. Firstly, the employee (agent), is required to report to senior management (principal). This reporting can be both formal and informal communication with the intention to provide the principal with up to date information, conduct and performance. Secondly, an opportunity should be provided for the agents to discuss their conduct and behaviour

with the principal. Such discussions can occur during one-on-one meetings, performance reviews, or team debriefings. Through these interactions, agents can clarify their actions, learn from their successes and mistakes, and understand the expectations of the principal more clearly. Lastly, the principal may pass judgment on the agent and inflict consequences. This structured accountability system may be used to determine the appropriate accountability mechanisms that the organisations may implement. This means that the accountability mechanisms exist within the accountability systems.

At the reporting or information stage of the accountability system, for public sector organisations, the submitted data should be enough to render the administration transparent in their decision making, for example, in terms of fiscal responsibilities, the relevant state departments may share information about budgets and audits (Harrison & Sayogo, 2014). Open data is suggested to improve the quality of service delivery (Moon, 2020). However, in some regions of the world, like Asia, the act of open access to information in order to hold government accountable, has not always yielded the desired results due to a number of challenges (Zafarullah & Siddiquee, 2021). In private sector organisations, just like in the public sector, the type of information that is shared is context driven. The sharing of information may depend on the nature of the organisational structure. In most organisations, accountability is traditional and hierarchical in nature with vertical attributes of a principal exerting power over an agent and is manifested as bottom up accounting of actions (Bovens, 2007). This is where formal power relationships exists between principals and agents (Cäker & Nyland, 2017). It is within this context that information is generally shared and is then discussed between the agent and the principal.

At the discussion phase, general feedback mechanisms are used. Every organisation implements various accountability systems to attain outcomes, and these are evident throughout the different tiers of its organizational hierarchy (Frink & Klimoski, 1998; Hall & Ferris, 2011). Many organisations rely on these systems for decision making, including promotions, succession planning, organisational structure, identifying leadership potential and by extension, accountability monitoring. The formal accountability is managed through monitoring processes and procedures (Mero et al., 2014; Pearson & Sutherland, 2017) between the parties. This may be performance measurements systems which include predefined goals and standards against which employees' are objectively assessed (Church et al., 2021). The informal mechanisms constitute intangibles including organisational norms and culture (Frink & Klimoski, 2004). The mechanisms of

accountability seem to be industry specific e.g. in the accounting field, transparency may be important, therefore the detailed mechanics of accountability relate to transparency monitoring (Brennan & Solomon, 2008). The mechanisms that were identified in the mining industry to promote accountability included “clarifying roles and responsibilities, building open and honest interpersonal relationships, implementing standardised policies and procedures, and offering financial incentives.” (Brandling et al., 2023, p. 1), while another study prioritised performance review (Alami & Ernst, 2024).

The overall general systems such as procedures, processes and policies that organisations have in place assist to bring structure to the employee’s activities. While the importance of these measures is accepted, Martin (2019), argues that there is a need for their modification to incorporate decision making capabilities, which empowers the users to take accountability for decision making. He further suggests that over-reliance on these systems run a risk of violating ethical considerations where no individual takes accountability for the consequences of those decisions.

The organisations may implement all these mechanisms, however, they may still fall short of the intended results. One of the main challenges that are faced by employees in accounting effectively is the multi-accounting space that is sometimes experienced in organisations. This is where agents are expected to deliver on expectations and demands of multiple principals through different mechanisms and these principals may have conflicting interests. In this case, accountability may not be an effective tool for productivity, but merely symbolic (Schillemans & Bovens, 2011). This means the organisational structure is important for the proper implementation of accountability mechanisms.

The accountability system and the mechanisms that support it are all intended to improve productivity. Some organisations may therefore be encouraged to implement additional mechanisms to this effect. One study, however, found a non-linear relationship between increasing the level of accountability and increased performance (Hochwarter et al., 2003). Another suggests that there is actually little evidence available that accountability mechanisms improve accountability (Zúñiga et al., 2018). Hall and Ferris (2011); Hall et al., (2017), offer that in some situations, the monitoring mechanisms of accountability may result to negative unintended outcomes. There is therefore still a lack of understanding on how the accountability systems and mechanisms influence employees to be more

accountable and drive performance. Especially the combinations of mechanisms that bring about desirable results.

Based on the structured manner of accountability systems and mechanisms, the accountability dimensions may also serve as accountability factors. For example, the transparency dimension constitutes an agency relationship of reporting, discussion and consequences (Zúñiga, et al., 2018)

2.3.3 External Factors Influencing Accountability

Industry regulations are a primary external factor influencing accountability and serve as a cornerstone for accountability (Roch & McNall, 2007). The literature reveals that regulatory bodies play a critical role in setting the bar for what is expected of organisations in terms of responsible conduct, both in the private and public space (Maggetti, 2010; Tripathi, 2018).

2.4 Conceptual framework for the accountability antecedents study

The accountability study was grounded in three theoretical foundations. Role theory was used as a framework to understand how individuals perceive their roles within the organisation and the associated responsibilities and expectations of accountability (Brees & Ellen III, 2022). The role theory constitutes elements of expectations and consequences for non-compliance (Frink & Klimoski, 2004). According to the role theory approach to accountability, the principal communicates roles and expectations to the agent through a negotiation process (Erdogan et al., 2004; Frink & Klimoski, 1998; Frink & Klimoski, 2004). Role theory has been used extensively in accountability research (Hall et al., 2017), however, there are some aspects of accountability in the context of private sector organisation that may not be fully encapsulated by this theory.

Agency theory was used to understand the relationships between principals and agents and how accountability plays into these dynamics. Agency theory posits that in any contractual relationship where the agent is expected to act on behalf of the principal, there is potential for conflict due to differing interests and goals (McColgan, 2001). The principals control and monitor the behaviour of an agent by offering incentives (Mero et al., 2014).

Agency theory, emphasises the importance of aligning incentives and recognition with desired outcomes. This is because challenges occur when there is a misalignment of incentives as self-interest may override the agents' obligations to the principal (Blonz, 2023). As suggested by Hall and Ferris (2011), the accountability construct goes beyond the agent-principal relationship. Therefore, other theories may also be useful in understanding the factors that drive accountability in the private sector organisations.

Lastly, institutional theory was used to examine how organisational systems, mechanisms and processes influence collective perceptions of accountability. Institutional theory, as proposed by DiMaggio and Powell (1983), suggests that organisations are influenced by the institutional environments in which they operate. These environments include regulatory frameworks, cultural expectations, and industry standards that organisations must conform to in order to gain legitimacy and access resources.

The essential components of the theories that were used in this study are illustrated on the Figure 1 below.

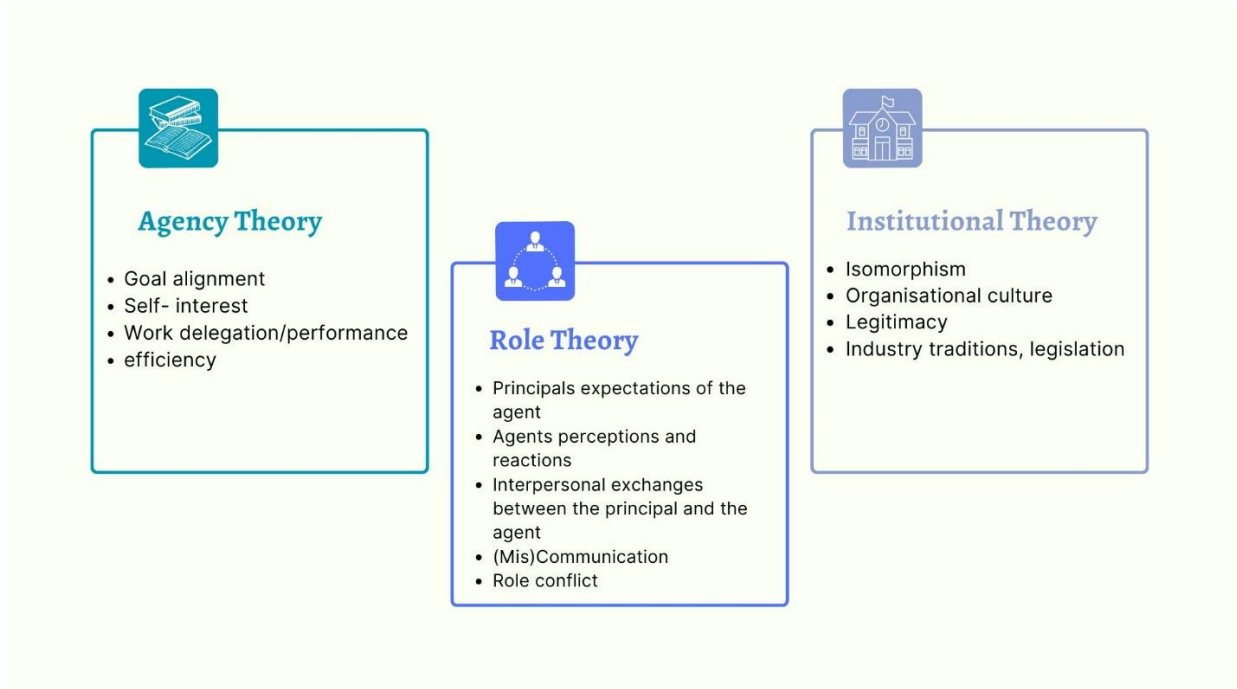


Figure 1: The illustration of the essential components of the Agency Theory, Role Theory and Institutional Theory (source: author).

This study aimed to determine the factors that are important to drive accountability in the workplace as experienced by managers and junior employees, to determine the most influential factors, to determine the mechanisms that are used to enact those factors and to assess the relationship between the identified factors. The insight on the influence of the different perspectives on accountability can result to more effective business operations.

CHAPTER 3: RESEARCH QUESTIONS

Based on the reviewed literature, this research will answer three main questions.

3.1 Research question 1 - What do managers and junior employees perceive to be the factors that drive accountability?

This question sets out to establish what is understood by accountability and determine the managers and employees individual experience of this construct in the workplace.

3.2 Research Question 2 - Which factors do managers and junior employees consider as most influential in fostering accountability

How do managers and junior employees perceive the specific factors and which ones do they consider as most influential in fostering accountability within an organizational context, especially concerning employee productivity?

Based on studies that suggest a beneficial link between accountability and worker productivity (Hall et al., 2009), this inquiry aims to identify the elements that managers and employees consider crucial in promoting accountability. Accountability factors are most effective in association with mechanisms to enact them (Hall & Ferris, 2011). Part of this research question is to understand the accountability mechanisms that can assist organisations to implement the most influential accountability drivers.

3.3 Research Question 3 - How do managers and junior employees perceive the interrelatedness of factors driving accountability, and how does this perception influence their views on accountability?

How do managers and lower-level employees perceive the interrelatedness of factors driving accountability, and how does this perception influence their views on accountability?

Building upon Hall and Ferris's (2011) notion of the complexity of the accountability construct being shaped by interdependent factors, this question delves into the perceived dynamics between these factors as experienced and understood by both managers and junior employees.

CHAPTER 4: RESEARCH METHODOLOGY AND DESIGN

4.1 Introduction

Chapter 4 discusses the research methodology that was used to conduct the study. A qualitative study approach was chosen, which was guided by the literature review. This facilitated the selection of the approach for research design, data gathering and analysis techniques.

4.2 Purpose of Research Design

The purpose of this study is to determine the main factors that motivate accountability of individuals for effective operations in organisations. These factors are largely unknown and research in this field is relatively new. This therefore made it necessary to make use of exploratory methods to understand individuals' perceptions of the concept. Exploratory studies aim to seek new insights into an unexplained phenomena (Saunders & Lewis, 2018). A qualitative approach will be undertaken to collect and analyse data. This is because this study seeks to gain a deeper understanding of a social phenomenon and aims to give voice to the managers and junior employees (Saunders & Lewis, 2018). This is what this study aimed to do as literature on antecedents to accountability is limited. The phenomena will be explored to seek out trends and patterns to individual experiences.

The inductive approach was selected as Saunders and Lewis (2018) suggest that it seeks to gain an understanding of a phenomena by observing patterns then move to build a theory. This was appropriate for this study as there were no prior studies on antecedents to accountability at manager and employee level. Therefore, no theories could be tested to support the aims and objectives of this study.

The interpretivism philosophy was used in this study. According to Saunders and Lewis (2018), the interpretivism philosophy seeks to understand how an individual experiences a phenomena in the natural environment and context. It was chosen for this study as it allows gaining deep understanding of social phenomena, which is what was required in this study.

4.3 Population

The population includes individual workers in management positions from any industry sector, supplemented by junior workers from any industry. The individuals chosen were from private organisations. For this study, a manager referred to an individual with authority over 2 or more individuals and had a responsibility to deliver on some of the key goals and objectives of an organisation. The junior employees had no authority over any individuals in the organisation. Both the managers and junior employees had no prior expert knowledge on the study subject during the time of the interview.

4.4 Sample Size

In this study, it was not possible to obtain a complete list of managers and junior level employees in private organisations. For this reason, a purposive criterion non-probability sampling technique was used as it specifies criteria against which participants are chosen (Saunders & Lewis, 2018). Study participants were sourced from existing professional and personal networks.

According to Booth (2016), there is no consensus in literature on the number of interviews that should be undertaken as a representative sample. Due to the nature of qualitative research, a small sample size is permissible. For this study, a total of 19 participants were interviewed and the results were sufficient to reach saturation point by the 15th respondent (Guest et al., 2020).

The transcripts from each interview were meticulously analysed to identify and record any new codes that emerged during the sessions. These newly identified codes were then tallied within a Microsoft Excel spreadsheet and organised according to the date on which they were coded. For instance, the transcript from the fifth interviewee was coded prior to that of the first participant. Consequently, the sequence in which the new codes were generated was arranged accordingly. This process was followed until no new codes were identified. Figure 2 below shows the new codes identified per interview.

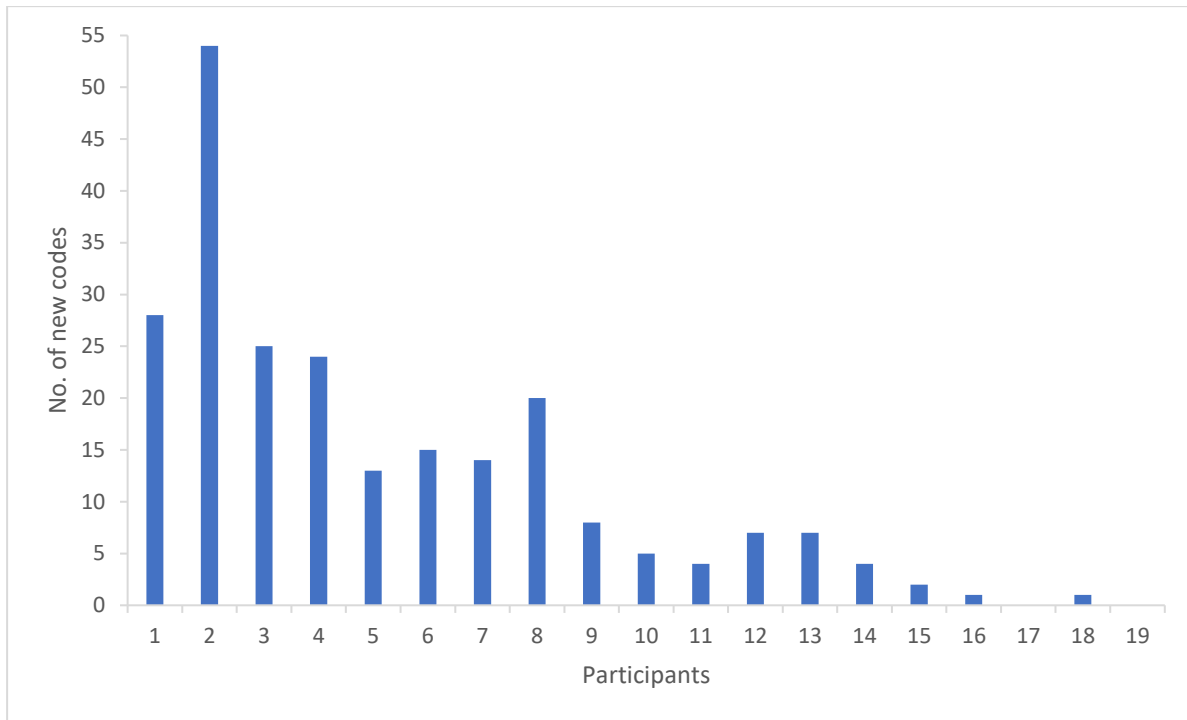


Figure 2: Number of new codes generated per interview showing tapering as saturation is reached (source: author)

4.5 Time Horizon and Data Storage

Data was collected from a sample of managers and junior employees. This was a once-off study with no intentions of undertaking a similar exercise in the future with the same people (Saunders & Lewis, 2018). The collected data for this study will be kept on the personal Cloud system for a period of ten (10) years, as well as at the GIBS repository.

4.6 Confidentiality

The study ensured confidentiality of name of the participants and informed consent was verbally received and recorded at the beginning of each interview.

4.7 Proposed Research Methodology

4.7.1 Unit of analysis

The unit of analysis was the perceptions of managers and employees as individuals, without necessarily representing the views of organisations.

4.7.2 Measurement Instrument

The interview guide as per Appendix 7 was used as the measurement instrument.

4.7.3 Data gathering process

Semi-structured in depth interviews were undertaken in this study. Study participants sourced from existing professional and personal networks. Some participants gave referrals to other potential candidates, which were followed through. A formal invitation was sent to the identified individuals to request them to take part in the study. The background of the participants was gathered before the interview. The invite was accompanied by a letter explaining the purpose of the research and a consent form.

The interviews took place online via Microsoft Teams and were recorded and transcript were generated at the same time. Detailed notes were also taken during the interview. The interview process was structured to take between 40-60 minutes, excluding set-up time. An interview guide was developed based on the literature review and the research questions that this study sought to answer. A pilot of the interview was undertaken prior to the initiation of the study as suggested by Saunders and Lewis (2018). A total of 11 managers and 8 junior employees were interviewed.

4.7.4 Analysis approach

There are many ways to analyse qualitative data (Mezmir, 2020). For this study, the suggested ATLAS.ti (Saunders & Lewis, 2018) was used as it was found to work well in other thematic analysis studies, e.g. Soratto et al. (2020). The recordings were transcribed using the transcribing function in Microsoft Teams. Some of the data were refined in Microsoft Excel for the ease of presentation and interpretation. A thematic analysis approach was used to analyse the data in a phased approach as suggested in Braun and Clarke (2006) and the table below describes the phases.

Table 1: Phases and description of the thematic analysis process (Braun & Clarke, 2006, p. 87)

Phase	Description of the Process
1. Familiarising yourself with your data	Transcribing data (if necessary), reading and re-reading the data, noting down initial ideas
2. Generating initial codes	Coding interesting features of the data in a systematic fashion across the entire data set, collating data relevant to each code
3. Searching for themes	Collating codes into potential themes, gathering all data relevant to each potential theme
4. Reviewing themes	Checking if the themes work in relation to the coded extracts (Level 1) and the entire data set (Level 2), generating a thematic 'map' of the analysis
5. Defining and naming themes	Ongoing analysis to refine the specific of each theme, and the overall story the analysis tells, generating clear definitions and names for each theme
6. Producing the report	The final opportunity for analysis. Selection of vivid, compelling extract examples, final analysis of selected extracts, relating back of the analysis to the research question and literature, producing a scholarly report of the analysis

The transcripts from the interviews were reviewed and loaded on the Atlas.ti program where code groups or categories were generated based on the questions on the interview guide. The codes were assigned to each piece of information and words that related to the research questions and the interview guide. Thereafter, codes were consolidated to form categories where themes were generated in Atlas.ti as suggested in Saldaña (2009). The themes were based on the constructs that emerged in association with the research questions. The program generated the frequency of mentions and these data were used for further analysis. The data were exported to a prepared template for each research question in Microsoft Excel.

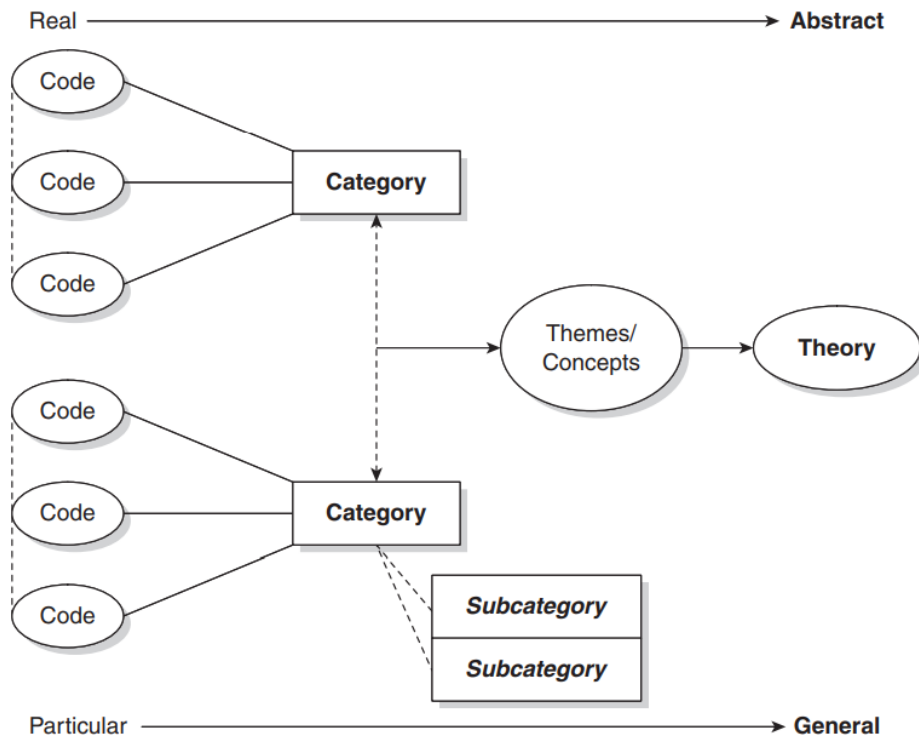


Figure 3: Illustration of a streamlined codes-to-theory model for analysing qualitative data (Saldaña, 2009).

4.7.5 Quality controls

In qualitative research, there is a human element to it where the researcher is “both the subject and the object of the research” (Queirós et al., 2017, p. 370) and this may present bias. In this study, the bias was limited by the standardised interview guide. This study also presented evidence for the claims from the data collected by presenting quotes from the participants.

Generally, the criteria that has been used in literature to assess the scientific rigor is credibility, transferability, dependability, and confirmability, which relate to the trustworthiness of the study (Chowdhury, 2015; Lincoln & Guba, 1986).

4.7.5.1 Credibility

To enhance the credibility of this study, transparent and systematic research methods were conducted to enable replicability. The degree to which the findings confirms existing literature also confirms the study’s credibility (Lincoln & Guba, 1986).

4.7.5.2 Transferability

To address transferability, this study presented a detailed description of the research context, and methodology, as well as included some information on the participants. The detailed account of the 19 interviews conducted provides insights into the specific context of accountability in private sector organisations, which may aid in applying these findings to similar organisational contexts.

4.7.5.3 Dependability

To ensure dependability, all decisions made and procedures undertaken were documented and during the research process (Morse, 2015). This audit trail includes the coding tables, scheme and the frequency analysis of codes. This record-keeping allows for a future examination of the research process and conclusions drawn (Chowdhury, 2015).

4.7.6 Study limitations

Due to time constraints, not all sectors of the economy were explored. This presents a limitation to the generalisation of the study outcomes. However, it was not the intention of this study to gather all possible representations. Follow up research may explore areas that could not be reached by this study. Also, due to the small sample size in the qualitative research, results cannot be generalised across the whole population.

The interviewer was not professionally trained in conducting interviews. This may present biases in the line of questioning due to lack of experience. The section below presents the results of this study.

CHAPTER 5: RESULTS

5.1 Introduction

This section provides the findings of the results of the data that were collected through the interview questions presented in Chapter 3 of this document. The data were gathered from the semi-structured, one-on-one interviews with participants. The interview guide was used to maintain consistency to support the research questions.

5.2 Description of the Sample

The participants in this study, their experience, and the sector or industry in which they are employed are presented in the table below. A single-layered, non-probability sampling method, which was purposive and non-judgemental, was utilised to select the participants. This sampling technique was necessary to fulfil the purpose of the study, to gather rich data from these individuals. A total of 11 managers and 8 junior employees participated in this study. All participants at the management level had subordinates reporting to them and were responsible for organisational-level targets. The junior employees were not responsible for any subordinates. All the managers gave account to senior management on procedural issues, financial (or budget), and product assigned directly to them as well as activities of their subordinates. The junior employees accounted on direct activities under delegated authority of the immediate supervisor.

Table 2: The description of the study participants, showing the industry, position, position, gender and province.

Candidate no.	Industry	Position	Organisation hierarchy	Gender	Province
1	Mining	Production Manager	Management	Female	Mpumalanga
2	Mining	Mine Manager	Management	Male	Mpumalanga
3	Finance	Service manager	Management	Female	Gauteng
4	IT	Technology Information manager	Management	Male	Gauteng
5	Construction	Mechanical engineer	Junior	Male	Gauteng
6	Construction	Senior Finance Manager	Management	Male	Gauteng
7	Engineering Consulting	Piping engineer	Management	Male	KwaZulu-Natal

8	Construction	Finance Manager	Junior	Female	Gauteng
9	Finance	Private Wealth Advisor	Management	Male	Gauteng
10	Freight	Senior Project Manager	Management	Male	KwaZulu-Natal
11	Mining	Production Manager	Management	Male	Mpumalanga
12	Mining	Environmental Superintendent	Management	Female	North-West Province
13	Mining	Environmental Superintendent	Junior	Female	North-West Province
14	Construction	Health and Safety Officer	Junior	Male	Gauteng
15	Construction	Office admin	Junior	Female	Gauteng
16	Construction	Electrical engineer	Junior	Male	Gauteng
17	Construction	Electrical Artisan	Junior	Male	KwaZulu-Natal
18	Construction	Safety Officer	Junior	Female	KwaZulu-Natal
19	R&D	Technical manager	Manager	Female	Gauteng

A systematic approach to identifying, analysing, and reporting patterns (themes) within data was undertaken as suggested in Braun and Clarke (2006). It is a method of identifying and interpreting patterns of meaning across qualitative data sets. The interview transcripts were reviewed and uploaded to the Atlas.ti program, where code groups were created based on the interview guide questions. Codes were assigned to segments of quotation and words that pertained to the research questions and the interview guide. Subsequently, these codes were consolidated to form categories from which themes were derived, following the approach recommended by Saldaña (2009). The themes developed were reflective of the constructs that emerged in connection with the research questions. The program tallied the frequency of mentions, and these data were used to further understand the emerging patterns. The data were then exported into a specially prepared template for each research question within Microsoft Excel.

5.3 Results Pertaining to Research Question 1

Research question 1: What do managers and lower-level employees perceive to be the factors that drive accountability?

This question sets out to establish what is understood by accountability and determine the managers and junior employees' individual experience of this construct in the workplace.

5.3.1 An understanding of the accountability construct

The participants understanding of the concept of accountability was determined prior to the discussion about the factors that drive accountability. A significant number of the respondents found the concept to be difficult to explain. Figure 4 below illustrates the various categories that emerged based of the managers and junior employees’ perception of accountability as a concept, in relation to their individual lived experience. The main themes that were associated with the construct were collaboration, taking responsibility, delivering on expectation, and duty, as shown in Table 3. Each of the themes consisted on many dimensions, for example, the theme of taking responsibility constituted the dimensions of consequences, assigned tasks, judgement, and decision making. Appendix 1, shows the code table of the accountability concept as understood by managers and junior employees.

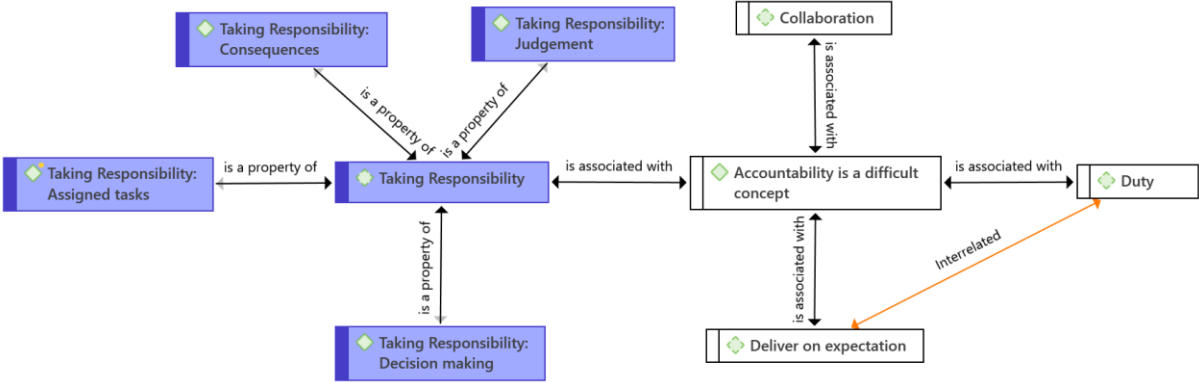


Figure 4: The various categories that emerged from the perception of the accountability construct, collaboration, taking responsibility, deliver on expectation and duty (source: author)

Table 3: Accountability concept as perceived by managers and junior employees, showing the main themes and categories that emerged and their frequency of mentions

Theme	Categories	Frequency of Mentions
Collaboration	Teamwork	2
Deliver on expectation	Deadline	2
	Process ownership	2
	Task delivery	4
Duty	Fulfilling contract agreement	3
	Execution of management strategy	2
	Fulfilling expectation	2

Taking Responsibility	Assigned tasks	2
	Actions and consequences	15
	Decision making	2
	Judgement	1

The research study revealed a comprehensive understanding of accountability amongst participants, many of whom equated it with the notion of taking personal responsibility. This perspective was succinctly captured by comments from both managers and junior employees alike; one remarked,

"It's uhm, taking responsibility for your actions," while another concurred, *"OK, I believe I'm will be the acceptance of responsibility for one's own action."*

This individualistic approach to accountability was further emphasised by participants who highlighted the significance of managing assigned tasks. One individual explained,

"So what it means is that if you are accounting to something that you are accounting based on what is given to you, being responsible or being accountable."

The dimension of taking responsibility also encompassed the authority to make decisions, as one participant explained,

"So for me, accountability means being responsible for decision making, and I'm also responsible."

Moreover, a substantial number of participants acknowledged their readiness to face the outcomes of their decisions, epitomised by one respondent's frank admission:

"actions have consequences like I guess and then you just have to face the music when it happens, then own it so you can actually grow and learn from it."

The other construct that featured prominently in the study was collaboration. Accountability was not regarded solely as an individual responsibility; responses from managers, in particular, pointed to its collective aspect. For example, a manager in the construction sector noted,

"So yes, I would be the person now accountable for the shutdown, whether it was me that did the mistake or the person I was working with."

The other accountability constructs that emerged with some respondents were delivery on expectations and duty. These were found to be intertwined, such as meeting deadlines (expectation) as part of one's contractual obligations (duty). One participant queried, *"are you doing what you say, what your contract is saying,"* thereby linking accountability to the execution of one's duties. This connection was further exemplified by a manager in telecommunications who related accountability to project management:

"OK from my side, accountability means you let's say for example, if you are working on a project you are able to see it from the beginning until it ends."

This was meant to emphasise that delivery on expectation is closely linked with executing one's contractual duties (obligations), and in his case, project management.

These insights demonstrate that within private organisations, accountability is perceived as a complex construct encompassing both personal responsibility and wider managerial obligations. This multifaceted concept has profound implications for the understanding and enactment of accountability in the professional sphere. The following section will explore the driving factors behind accountability in private organisations.

5.3.2 Factors that drive accountability

The participants all identified various factors that drive accountability based on their personal experience. This section presents the empirical findings of the study, focusing on the constructs that emerged as central to the notion of accountability within organisational settings. The constructs were identified and ranked based on the frequency of their mentions, reflecting their perceived importance in contributing to the culture of accountability. The main 5 constructs that emerged, in their order of frequency of mentions, were: Role clarity and expectations; recognition; culture of the organisation; moral principles (personal and organisational) and personal development. These constructs and their frequency of mentions are listed in Table 4 below.

Table 4: Factors that drive accountability in private organisations, showing the main themes and categories that emerged and their frequency of mentions

Primary Themes	Categories	Frequency of Mentions
Self-accountability	Personal development (personal goals, career growth)	20
	Individual attributes (personal drive, purpose, respect for position)	18
	Autonomy	8
	Moral principles (ethics, honesty, integrity)	8
Peer accountability	Team dynamics (support, teamwork)	10
	Peer recognition	4
Manager accountability	Manager recognition	28
	Leadership	12
	Management	8
System accountability	Incentives	13
	Organisational alignment	12
	Organisational support	9
	Performance management	8
	Resource availability	5
	Risk management	2
Roles and expectations	Role clarity and expectations	41
Organisational culture	Culture of the organisation	31
	Moral principles (Organisational)	15
	Psychological safety	13
Policy and regulation	Legal compliance	10
	Risk management	2

The sections below discuss each of the factors that drive accountability in the private sector organisations according to their order of frequency of mentions.

5.3.2.1 Role clarity and expectations

The findings of this research demonstrate that the majority of the managers and junior employees identify role clarity and well-defined expectations as the most significant factors in driving accountability within organisations. This particular construct was a consistent feature throughout the interviews and was frequently emphasised. Respondents

expressed that without clear goals and responsibilities, it would be challenging for employees to hold themselves accountable, as one participant stated,

"So in the first place, if you don't even have roles and responsibilities, you will not be accounting to anything or to anyone."

The research suggests that it is not merely enough for an employee to be aware of their roles and what is expected of them. One participant pointed out the importance of understanding how to meet these expectations:

"I think that also speaks to the clear expectations where people need to know what is it that they are responsible for and how should they deliver." These expectations must be communicated effectively: "Communication with the people that are reporting to me or the employees in the business to so that everybody knows exactly what needs to be done and when and people are in the clear."

Moreover, establishing a benchmark is crucial as a standard for expectations, as indicated by one of the participants:

"OK, so to me there must be a certain standard A or setting a milestone first in order for you to be accountable so you can only determine whether the results are positive or a negative."

This highlights the necessity for clear standards and milestones against which performance can be objectively measured. Collectively, these insights highlight the crucial role that role clarity, expectation management, effective communication, and benchmarking play in fostering an environment where accountability is not just expected but ingrained in the operational ethos of an organisation.

5.3.2.2 Recognition

Recognition, as suggested by this study's findings, is a crucial driver in fostering accountability. Some participants noted that the recognition may be in a form of internal company magazine, office displays, and verbal articulation of gratitude as well as financial incentives. Participants identified peer recognition and managerial recognition as two key

dimensions of this concept. A strong desire for their work to be acknowledged by their superiors was expressed by some of the participants. One participant stated:

"But it's important for the person in front of you also to recognise and to see your effort, you know, to see what you're doing and you know and be able to say well done."

One participant emphasised their appreciation for earnest recognition, which could be through simple forms, like an email, stating,

"And then appreciate being appreciated as well like. Like just a simple email. Would see. Hey I see you. You're doing this and you're doing well. Like keep it up. If I do something right, tell me that."

This type of recognition was found to have a positive impact on employee performance, as suggested by another participant,

"OK, if you are, if you are being recognised by your employer then that can give you the motivation to do better."

Recognition was also found to potentially lead to financial rewards, with one participant describing an enabling environment for accountability as

"...a culture where people are encouraged, they are recognised and rewarded for the work that they do."

However, caution was expressed regarding the potential negative consequences of selectively recognising individuals, with one manager observing that such practices could inadvertently demotivate others:

"...you recognise one, but you know that you can kill the spirit of the other."

Peer recognition was highlighted by some participants as a testament to solidarity and teamwork, with one participant noting,

"So if your peers, as in like colleagues, that doesn't recognise you, that means you're not the role player in the team."

The study reveals recognition from many respondents as a significant factor in promoting accountability within organisations. However, it also highlights the need for balanced recognition practices to avoid unintentionally diminishing morale of the entire team. It is thus imperative for organisations to implement fair and equitable recognition strategies that inspire all employees to take accountability.

5.3.2.3 Culture of the organisation

Organisational culture emerged as the third most frequently mentioned factor influencing accountability. It was suggested that the culture sets a behavioural baseline for employees within the workplace. As one participant noted,

"People wouldn't know what is right and what is wrong because there's no culture. So without culture, you are done."

This implies that the absence of a well-defined culture could lead to uncertainty and confusion in behavioural expectations.

The responsibility of establishing the organisational culture, tailored to the nature of the business, was also discussed. A participant pointed out,

"The culture of the organisation does influence the accountability because as a manager, for you to take the business culture somewhere there must be something within the company that pushes you in order for you to account in line with the culture. Different businesses operating in different ways. If you are to take maybe someone who was managing a logistics business and you take them to an entertainment business, you might have resistance because of the environment [culture]."

This statement highlights how cultural alignment can influence an individual's ability to adapt and perform effectively. Moreover, the alignment of personal beliefs with organisational culture was deemed crucial. A participant observed,

“if you were in a company and you feel like you are not aligning with the company values, obviously it will be very difficult to, you know, maybe hold someone accountable or hold yourself accountable for that matter if you feel, yeah, the culture is not aligning with your own values.”

The influence of organisational culture on performance management efforts was emphasised by some participants. One participant noted that culture could even impact an individual's accountability despite management support:

“I just forgot to say that your culture can make you not be accountable [perform to your best ability] even if you've got management support.”

Work culture was described by some participants as a pleasant working environment:

“In the work environment like sometimes you see systems can [create] toxic work environment. So I feel we need to make sure we see our work environment is a pleasant one.”

Participants further elaborated on this, describing a pleasant work culture as one that fosters inclusivity, diversity, a sense of belonging, freedom from blame, and where employees' opinions are valued. Such cultural aspects were deemed vital for growth:

“remember, when you are outside of your normal people, you tend to learn more across different cultures.”

Organisational culture that promotes diversity and inclusion was discussed where participants noted these factors as enablers for accountability and productivity,

“You know, as white Indian, I mean all different colours, you know, like you asked me earlier on the question whether you still identify yourself as a woman and see that's, you know, all those factors, all those factors, you know, the environment needs to make sure that there shouldn't be cultural classes.”

The study results from most respondents suggested that a well-defined and inclusive culture can foster accountability and improve performance. However, it also highlighted

the importance of alignment between personal values and organisational culture for effective accountability. Therefore, organisations should strive to cultivate a culture that not only aligns with their business nature but also resonates with their employees' values.

5.3.2.4 Moral principles

Personal beliefs, including ethics, values, honesty, integrity, respect, trust, and life philosophy, were highly emphasised by many of the participants, with 23 mentions in the interviews, with 8 personal moral principles and 15 organisational principles. These moral principles, play a significant role in shaping the organisational culture.

Most participants indicated that trust was a key aspect of these moral principles. Employees feel validated and capable when senior management demonstrated trust in them. As one participant explained,

“So for me, that's a positive when I know that the CEO or manager, they can send me onto a particular site and then they just have complete faith that whatever it is, it will be done.” Trust was closely tied to honesty, as another participant noted, *“Uh, someone that they can trust and who will speak honestly to them.”*

Respect was another principle that was seen to influence behaviour and consequently productivity. One participant emphasised its importance by stating,

“It [respect] is very important because I mean, if I don't feel respected by you, I don't feel any need of being around you. And in a workplace, it's very important that you are comfortable with everyone, and respect cannot be something that is a one way, it's a two way thing.”

These moral principles contribute to the overall culture within the organisation. As one participant noted:

“I'd also be doing it to encourage the right work environment or the right work ethos or climate you know to say that this is what you should be doing in whatever that you do in a professional capacity.”

The study highlighted the importance of moral principles by many respondents in shaping the culture within an organisation. These principles not only influence individual behaviour but also contribute to creating an environment conducive to productivity. It is therefore crucial for organisations to acknowledge and foster these moral principles to promote a healthy and effective work environment.

5.3.2.5 Personal development

Personal development was a prominent theme, closely following moral principles with 20 mentions in the interviews. Most participants acknowledged that actions and behaviours in the workplace are often motivated by personal objectives, such as career progression, acquiring new skills, technical proficiency, and the confidence to tackle new tasks. One participant highlighted the importance of personal goals as an accountability driver:

“what's important to me in terms of like [accountability driver], is what would, make me also achieve my goals?”

The link between continuous personal development and increased self-confidence was also discussed. A few participants suggested that such development can alleviate feelings of inadequacy in one's position. As one participant put it,

“that's a place of motivation where I'm stepping onto a field I'm trusted, then gives me time to concentrate on learning what needs to be done and mastering that too. And then you work out the impostor syndrome by outworking the self.”

The scope of personal development mentioned by participants was broad, encompassing both in-house, on-the-job training and the pursuit of external professional knowledge. For example, an electrical engineering manager expressed appreciation for the diverse skill set he developed through his company's involvement in various aspects of electrical engineering, from high voltage current to low voltage household wiring:

“The company that I'm at, they've kind of introduced me to another field—the village or city like inside the house, like homes and house [electrical] wiring.”

Personal development is not only about achieving organisational objectives but also about fulfilling individual career aspirations and building self-assurance. Organisations that invest

in the comprehensive development of their employees can expect a more competent, confident, and motivated workforce, which in turn can lead to a more dynamic and successful business environment.

5.3.2.6 Individual attributes

Most participants frequently mentioned individual attributes as a driving force behind accountability, suggesting it is often self-motivated and comes with the territory of being empowered by senior management. The delegation of authority was seen as integral to this empowerment, as one participant expressed,

“I need to find a way to account so the fact that you already appointed and given an authority given responsibility, and that all forms part of the accountability that we're talking about.”

This sentiment was echoed by some respondents with the view that holding a position within an organisation inherently demands accountability, given the power and responsibility that comes with such a role. Moreover, the intrinsic motivation derived from a passion for one's work was highlighted as crucial. Participants emphasised the importance of being enthusiastic about their responsibilities, which in turn fosters a sense of accountability. Some participants suggested that finding a bigger purpose to the work one does, motivates them to be accountable, as one participant noted,

“OK, so another thing would be to leave an impact or something which is gonna change peoples' lives.”

Individual attributes such as self-motivation, passion for work, and the acceptance of delegated authority play a pivotal role in fostering accountability within an organisation. When employees are appointed to positions, they are not just given tasks but are also entrusted with the authority to execute those tasks, which is a fundamental aspect of accountability. Enthusiasm for one's work further enhances this sense of responsibility, leading to a more engaged and accountable workforce. Organisations that recognise and nurture these individual attributes can create a robust culture of accountability.

5.3.2.7 Incentives

Mixed opinions among participants emerged on the role of incentives in fostering accountability. Many participants considered salary as the primary motivator for accountability, succinctly captured by one individual's remark:

“Just thinking about it, you know, most people wake up and like excel and you just go to it because of money and then, OK, maybe we all go for money.”

There was also a suggestion that the prospect of additional bonuses could enhance work performance, with one participant stating:

“If I push through this then I'm gonna get something extra like the bonuses as well.”

However, contrasting views materialised regarding the necessity of incentives beyond the monthly salary for which employees are already compensated. One participant argued that employees should deliver on their responsibilities without the need for extra incentives:

“this is what you need to deliver as a person. That's why we are employing you to come and work.”

Furthermore, a manager within a telecommunications company highlighted a potential downside to incentive-driven motivation. In contrast to the employees that are driven by passion for the work they do; he observed that individuals primarily motivated by perks might be less inclined to confront challenges effectively, saying:

“obviously we need the money, if you're doing it then for the money, surely there will be differences the moment any obstacle [comes], you'll be more of like try to maybe dodge or not try to be accountable.”

While financial incentives are commonly seen as a key factor in motivating employees towards accountability, there is a nuanced debate about their overall effectiveness and potential drawbacks. While some argue that incentives are necessary to drive performance, others suggest that a reliance on such rewards may compromise an employee's commitment to facing challenges. It is clear that while incentives can be a powerful tool for motivation, they must be balanced with intrinsic motivators and a strong

sense of professional duty to ensure that employees remain resilient and accountable in the face of adversity.

5.3.2.8 Psychological safety

Some participants emphasised the importance of leadership in fostering a workplace environment conducive to accountability. They viewed a supportive environment as one where employees feel secure enough to express their opinions without fear of negative judgement.

“I mean, for an environment to be safe, a leader will have to create that.”

As one participant stated, highlighting the critical role of leadership in shaping such an environment. This sentiment was echoed by another participant who emphasised the necessity of a work environment that allows employees the freedom to make decisions and exercise creativity:

“...an environment where you can freely express your decision-making, your creativity, [and] your suggestions.”

Additionally, it was noted that an environment that encourages accountability is one where employees are not afraid to fail. As one participant put it,

“we are unable to give that opportunity to people, you know where they can try and obviously through trying, they should not be scared to, you know, to fail.”

The creation of a safe and supportive work environment is paramount for nurturing accountability among employees. Leaders play a pivotal role in establishing such an atmosphere by encouraging open communication, valuing creativity, and normalising failure as a part of the learning process. When employees are assured that their workplace is a safe space to take risks and innovate, they are more likely to take ownership of their work and act accountably. This not only enhances individual performance but also contributes to the overall success and adaptability of the organisation.

5.3.2.9 Alignment, Leadership, Organisational support

The factors of alignment, leadership, and organisational support emerged as equally significant in discussions about accountability. Concerning alignment, a participant remarked that the company's values and overarching systems establish a blueprint for employee behaviour, stating,

"Uh, so I do think that the company values provide the framework of how to act and how to behave so in order to also ensure that there's accountability."

This framework was deemed essential by many respondents for employees to effectively align with the organisation's goals. Another participant observed the importance of this alignment, suggesting that clear direction is key:

"I think when a person has got clear direction of where they are going or where they want to be then those are the people that will be aligned to the values of the business and they would know that they need to be accountable either for their growth or for the deliverables of the business."

The establishment of a clear set of values and objectives by an organisation was mentioned by many respondents as critical in fostering a culture where accountability is not just expected but ingrained. Employees who understand and align with their company's ethos are more likely to take ownership of both their personal development and their professional contributions. Thus, accountability becomes a natural extension of an employee's commitment to their role and the organisation's vision. It is within this framework that individuals can thrive, and companies can achieve sustained success.

In terms of leadership, one participant highlighted the importance of accountability role modelling:

"firstly it should begin with the leadership, if I should say the leadership first that's before me should be a leadership that shows that they are accountable people first."

The expectation is for leaders to embody accountability: *"So I think in that aspect, definitely role modelling is quite important."*

Participants had varied views on leadership conduct. Some pointed out that the culture of an organisation is shaped by its leaders. Allowing employees the freedom to perform their duties was seen as essential:

"It's in a way, you holding myself accountable to say I'll just open room for people to do what they're supposed to do."

Additionally, the importance of acknowledging the diversity of the workforce was noted:

"So unfortunately, we are leading people and the people, some of them don't have the same belief as me."

There was also a call for fairness and equity from leaders:

"I would say it is the responsibility of the employer to treat the employees equally and yes it to ensure that all employees feel that they are [treated] equally in the company."

Leadership is at the heart of fostering an accountable environment within an organisation. Leaders are tasked with setting a precedent of accountability, championing a culture that enables autonomy, and ensuring that practices of fairness and equity are upheld. When leaders adhere to these principles, a culture of accountability is more likely to thrive across the organisation. This leads to the presentation of the results from the discussion on support that most participants expressed they expect from the organisations and leadership.

Many participants highlighted the significance of managerial support in fostering a culture of accountability. One individual encapsulated this sentiment by saying,

"When I had all the resources and support from management in a work environment, then for me it's the best platform to be accountable because everybody knows the role that they play in this vacuum."

It's not enough for this support to be implicit; it must be actively demonstrated by senior management, as one participant articulated,

"[management must] still demonstrate that they do support you so that you can take accountability."

Management support then is directly linked to the factor of resource availability. The participants noted that employees need to be equipped with all the necessary tool and infrastructure to perform their duties,

"I think you need to be equipped for you to be able to be accountable for the decisions that you've made."

This type of management support is actually what makes employees to succeed in their tasks, "the necessary resources are also provided to ensure that you succeed in what you supposed to do." Additionally, the role of peer support was highlighted by other participants as being vital to accountability, pointing towards the interdependence of team dynamics, a topic which will be further explored in the subsequent section.

The presence of a supportive management structure and engaged colleagues creates an optimal environment for individual accountability. When support is both visible and consistent, it not only clarifies roles but also empowers employees to own their responsibilities with confidence. This foundation of support is essential for nurturing a robust and dynamic culture of accountability within any organisation.

5.3.2.10 Legal compliance and Team dynamics

The discussion among many participants revealed that peer influence is a critical component in motivating employees to uphold accountability in the workplace. One participant highlighted the importance of teamwork, suggesting,

"Supporting each other as a team is what motivates and encourages people to be accountable."

This team-based approach proves invaluable during difficult times; when errors occur, the collective effort to address and learn from these mistakes is key:

"Sometimes you work knowing exactly who was at fault, but it will always be a one-on-one conversation with that person to resolve the issue and move forward."

Additionally, it was noted by some participants that a cohesive team environment facilitates a smooth interchange of roles, with each member being well-acquainted with others' duties, thereby enabling them to effectively cover for one another when needed.

The dynamics within a team play a significant role in fostering an accountable work culture. When employees support and understand each other's roles, they create a resilient framework that not only encourages responsibility but also ensures continuity and adaptability in the face of challenges. This collective approach to accountability is integral to the strength and success of any team, according to many respondents.

Regarding legal compliance, this factor encompasses compliance systems, legal appointments, and legal requirements. Some participants observed that in certain industry sectors, the role an employee occupies may carry a legal appointment, subjecting them to legal prosecution if they fail to comply with the relevant laws, such as safety regulations. This legal responsibility compels the employee to conduct themselves in a manner befitting their position and its associated legal requirements.

Another facet of legal compliance relates to external professional bodies to which employees belong. These organisations impose rules and guidelines on professional conduct. One participant noted,

"If we assume anything regulation-wise, you know you do certain things in a certain way."

These rules are tailored to the professional body in question, as illustrated by the example,

"We measure our performance based on the rules as well; this is what you should do as a finance director."

It was highlighted by one participant that the potential repercussions for misconduct serve as a powerful incentive for individuals to remain accountable:

"Hey, some of the standards that we live by in terms of the profession, so some of it's also a driver in terms of us being accountable because you want to remain within that professional body, want to remain within that association that brings life to your career."

Some participants noted that internally implemented compliance systems within an organisation also play a role in encouraging accountability. One participant mentioned that adherence to these systems provides guidance during challenging times while fulfilling one's responsibilities,

"We always just ensure that we push as much of compliance as we can just to comply and be accountable when such bad things happen because I mean it's not only the good that happens in the mining industry."

Furthermore, another participant pointed out the broader implications of non-compliance, which can ripple through various company divisions and affect public perception:

"Non-compliance has a ripple effect [and] impact on the deliverables of the business and also on how people will then perceive the business because if the business is saying they're closing at 4 but they close at 3:30, that impacts our clients and what we're supposed to be delivering on."

One participant summed up the legal compliance as risk management, where failure to comply may have disastrous consequences,

"for me and I think for most of my guys, the drive is fear, fear of the unknown. I'm being blunt. Honest, I think we all have this fear that we will get a call the next day saying someone died in the mining industry."

Legal compliance is a multifaceted issue that significantly influences employee accountability. From adhering to the strictures of legal appointments and professional bodies' regulations to following internal compliance systems, each aspect serves as a cogent reminder of the responsibilities and potential consequences that shape an employee's professional conduct. These compliance structures are essential not only for individual accountability but also for maintaining the integrity and reputation of the organisation as a whole, according to respondents.

5.3.2.11 Autonomy, Management, and Performance management

Many participants felt it was important to have the freedom to perform their duties according to their professional training. One participant stated,

“If I'm being told each and every step of my way to do and not being allowed to apply my own mind to apply my own growth, then if I'm accounting, then it means I'm accounting for the person who gave me the instruction, the direct instructions that you must do this and that and not apply your own mind.”

It was suggested by another that senior management should focus on outcomes and give employees the freedom to determine their work methods,

“Uh, you rather drive the deliverables than trying to drive the people because we are not the same. When you wanna drive people to work on a certain path, you are actually imposing your way of doing things to them.”

Autonomy, however, was recommended to be within limits by another participant:

“To do as I see fit, as long as I bind to certain rules or procedures.”

The prevailing sentiment is that while employees value the ability to use their professional judgement and skills in their roles, this should be balanced with adherence to the core rules and procedures of the organisation.

When discussing management, the trait of being an exceptional manager emerged from many respondents as a pivotal element in inspiring employees to take accountability. Some participants indicated that a good manager is someone with whom they share a positive relationship, who is approachable, and with whom they can communicate effectively and freely. The importance of managers promptly addressing employee concerns was also underlined. Continuous feedback was emphasised for its critical role in performance management, with one participant noting,

“First, before I require the same honesty from them because I require that with the feedback, because I rely on feedback that the feedback that they give to me it's honest if something is not done something not done and it is easier that we don't sugar coat it, we don't make excuses of it.”

This sentiment was echoed by another who said,

“if you are a person who's mature, you can actually take that feedback and actually use it to elevate your own personal growth.”

This ongoing exchange of feedback was deemed essential not only for individual development but also for the success of the team, which ultimately contributes to the improved organisational performance. The essence of good management lies in fostering open communication and maintaining strong relationships while providing honest and immediate feedback, all of which are fundamental to nurturing a culture of accountability within an organisation, as made clear by respondents.

Concerning performance management, accountability in this context is about aligning individual actions with the overarching goal of delivering quality and value across all areas of the organisation's operations. One participant highlighted the significance of client consideration as a driving force for accountability, stating,

“So it's very important that for us like whatever we are doing, we think about the end users, you know, yeah, in our service, different banking transactions, everything can go wrong if we have neglected or if we haven't done our part.”

Building on this, another participant emphasised the proactive nature of accountability in enhancing service quality,

“And sometimes you push yourself to account so that even the client gets the best benefit from your organisation.”

Accountability within an organisation is not just about meeting expectations; it's a proactive commitment to excellence that considers the impact on the client at every step, driving employees to not only fulfil their roles but to excel in them for the betterment of the clients they serve.

5.4 Results Pertaining to Research Question 2

Research Question 2: How do managers and junior employees perceive the specific factors and which ones do they consider as most influential in fostering accountability within an organisational context, especially concerning employee productivity?

Drawing from the literature indicating a positive relationship between accountability and employee productivity (Hall et al., 2009), this question sought to determine the factors that managers and junior employees believe are of utmost importance in fostering accountability. The mechanism that may be used to enact accountability is also important.

5.4.1 Most influential factors in fostering accountability

The participants were provided with a list of factors they had previously identified as key drivers of accountability. They were then asked to rank these factors by their influence, from the most influential to the least. The three factors mentioned most frequently were collated, and the number of mentions for each was tallied. The findings are detailed in Table 5. Appendix 3 shows the code table of the most influential drivers of accountability, including the categories and themes that were generated.

The five most prominent factors to emerge were, in their order of frequency of mentions: in joint first place was moral principles (personal and organisational) (12 mentions) and manager accountability (recognition, communication, motivation, fair treatment) (12 mentions), in second place were clear roles and expectations (10 mentions), in third place was organisational culture (6 mentions), fourth place was organisational support (5 mentions), and lastly, incentives (4 mentions).

Table 5: The most influential factors in fostering accountability, showing the themes, categories and the frequency of mentions.

Theme	Category	Frequency of Mentions
Self-accountability	Moral principles (personal)	6
Peer accountability	Team dynamics	2
Manager accountability	Management (recognition, communication, motivation, treatment)	12
System accountability	Incentives	4
	Performance management	3
	Organisational support	5
	Risk management	3
	Legal requirements	3
Clear roles and responsibility	Clear roles and responsibility	10

Organisational culture	Organisational culture	6
	Moral principles (organisational)	6

In discussing the various factors that influence accountability within an organisation, most participants found it difficult to rank the factors in order of priority as many considered each of them to be related to another in some way.

Most participants mentioned different components of moral principles as the most influential driver of accountability. The participants that noted this driver as influential implied that there should be an alignment between what the individual believes and their actions, as one participant noted,

“Personal values and principles that for me is number one because I want to live my truth.”

All the other organisational components of moral principles such as values, trust, honesty, transparency, and respect; end up at ensuring alignment, as noted by one participant,

“I need to know where I fit in the vision and values of the company.”

Most participant identified components of manager accountability as most influential drivers of accountability. Beyond the validation experiences discussed in Section 5.4.1, one participant highlighted the significance of management recognition in enhancing an employee's reputation for competence. They remarked,

"[Recognition is] for everyone to know what this person is capable of doing."

Some participants noted this form of acknowledgment as crucial as it garners respect. One interviewee stated,

"The respect that people give you, you know, because you are being recognized [for] your effort."

It is clear that recognition from management not only affirms an employee's contribution but also plays a vital role in establishing their professional esteem among peers.

Role clarity and expectations were ranked as the second most influential driver, a slight shift from their first-place position in Question 1. Most participants noted that clear expectations significantly reduce ambiguity regarding tasks that need to be completed, thereby enhancing performance. One individual highlighted the challenge of accountability, remarking,

“It’s difficult to hold an individual accountable for their performance if their role is not defined.”

This sentiment was highlighted by the assertion that roles and expectations must be explicitly outlined. As another participant expressed,

“Each person in the business is expected to meet certain deliverables. One needs to know what is expected of them in their role, and it must be clearly defined what their responsibilities are and the standards to which they are held.”

This clarity has an impact not just on individuals but the whole organisation as well, as one participant noted:

“That needs to be clear for both yourself and the company, and you know the in the organisation, even in interdepartmental, you know, you might work within this department, but people from another department, they need to know your role. They need to know what are you doing there? They need to know what to ask from you or how they can get assistance and vice versa.”

Some participants noted the importance of considering the role of legal compliance. Particularly, the legal ramifications of the employees’ actions and the potential consequences they face if they fail to uphold the laws and regulations relevant to their role. This awareness is a powerful motivator for accountability, as stated by one participant:

“People will take accountability more seriously because they understand that they have entered into a legal agreement by signing a formal appointment. This understanding is crucial as it implies that they could face legal consequences if they fail to act within the bounds of their role. Thus, the legal appointment serves as a system to reinforce

accountability. It is a constant reminder that there is oversight, and individuals are expected to be answerable for their decisions and actions.”

The legal appointment extends to all decision making that pertains to the employees’ role:

“People will take accountability more because they have signed a legal appointment and that they can be implicated if something so illegal appointment is more of a system that is there to just ensure that, yeah, you have more accountable to whatever you receive any cause someone is going to hold, it's going to hold you accountable for whatever decision you make.”

The follow-up question to the identification of the most influential factors was the mechanisms that can be used to enact accountability. The results are discussed in the following section.

5.4.2 How can the factors be enacted in private organisation?

The participants were requested to identify the mechanisms that can be used to implement accountability. This was based on the results of the identified factors that were presented in Table 4 as well as the drivers that were considered as most influential as indicated in Table 5.

The participants identified a number of factors that could actually be linked to the accountability mechanisms. The results show that the accountability factors that may be associated with mechanisms include: clarity of roles and expectations (7 mentions) and culture of the organisation (5 mentions). Other factors, organisational support, moral principles (trust, honesty, transparency), personal development, personal values, and legal compliance received 2 mentions. The passion and drive, peer recognition, teamwork, and manager recognition each received one mention. The identified factors are shown in (Table 6) below.

Table 6: Accountability categories and themes that were associated with some form of mechanism, showing their frequency of mentions.

Theme	Category	Frequency of Mentions
Self-accountability	Personal development	2

	Personal values	2
	Passion and drive	1
Peer accountability	Peer recognition	1
	Teamwork	1
Manager accountability	Manager Recognition	1
Systems accountability	Organisational support	2
	Moral principles (Trust, honesty, transparency)	2
Clarity of roles and expectations	Clarity of roles and expectations	7
Culture of the organization	Culture of the organisation	5
Policy and regulation	Legal compliance	2

The insights gathered from the data were derived from the personal experiences of the participants where accountability mechanisms were actually available within their respective organisations. Despite their familiarity with these mechanisms, a majority of the participants struggled to correlate the accountability drivers with the mechanisms in place. However, those who were able to make the connection attributed most mechanisms to two primary constructs: 'Clarity of roles and expectations' and 'Culture of the organisation'. The construct, clarity of roles and expectations, was cited seven times, indicating its critical role in fostering accountability. Culture of the organisation was acknowledged five times, highlighting its significance in cultivating an environment conducive to accountability. Personal development was mentioned two times and a few participants related it to career growth and advancement within the organisation:

“For career growth, you know that needs to be clear as well where I fit in? How would I grow within the company?”

The constructs, legal compliance, organisational support, and moral principles (trust, honesty, transparency), were each mentioned on two occasions. Other mechanisms such as, passion and drive, peer recognition, teamwork, and manager recognition were each referenced once. These results indicate that although these factors are recognised components of the accountability framework, they do not feature as frequently as the culture of the organisation and clarity of roles and expectations.

The analysis of the mechanisms that were associated with the accountability factors was conducted in Microsoft Excel and followed the analysis approach of Saldaña (2009). The identified themes and categories and their frequency of mentions are shown on Table 7 below.

Table 7: The mechanisms that are associated with accountability drivers, showing their rank and frequency of mentions

Mechanism	Frequency of Mentions
Performance measurement	9
Policies and procedures	7
Employment contract & Job description	6
Timesheet	4
Appointment letter	3
Meetings	3
Training	3
Annual awards	2
Work schedule	2
Friendly environment	1
Company code of ethics	1
Budget control	1
Employee survey	1
Reporting structure	1
Teambuilding	1

The results presented in Table 8 are pivotal in understanding the specific mechanisms that support the primary theme; the culture of the organisation.

Table 8: The accountability mechanisms that were associated with the culture of the organisation theme. The bold writing indicates the main theme and the linked mechanisms are in bullets.

<p>Culture of the organisation</p> <ul style="list-style-type: none"> • Timesheet • Performance measurement • Meetings • Annual awards • Employee survey • Policies and procedures

Regarding the culture of the organisation theme, most participants highlighted several mechanism to enact it. Policies and procedures were regarded as pivotal as one participant noted that these mechanisms include how organisations promote cultural diversity and inclusion:

“The organisation has to has to have its own culture, meaning that the policies needs to be in place, you know ethics, you know, all sorts of policies that allow people to be individuals, but within this company we are this one person under this policy this is how we conduct ourselves.”

The use of timesheets is a practical tool that reflects an organisation’s commitment to tracking employee efforts and time management. Performance measurement is another crucial mechanism, serving as a measurement for individual contributions towards organisational goals. Regular meetings were noted by some respondents as a forum for reinforcing accountability by ensuring ongoing communication and alignment with organisational objectives. The significance of annual awards was also highlighted, which serve to recognise and incentivise exemplary performance. Lastly, employee surveys were identified by some as a reflective tool that gauges the internal perceptions and effectiveness of the organisational culture.

The results of the theme; role clarity and expectation; is presented in Table 9 below.

Table 9: The accountability mechanisms that were associated with the roles and expectations theme. The bold writing indicates the main theme and the linked mechanisms are in bullets.

<p>Clear of roles and expectations</p> <ul style="list-style-type: none">• Performance measurement• Employment contract & Job description• Work schedule• Policies and procedures• Training
--

In terms of clarity of roles and expectations, performance measurement systems are equally essential, providing clear benchmarks for assessing job performance. Employment contracts and job descriptions are foundational documents that delineate the expectations

from employees, thus enhancing role clarity. Work schedules are instrumental in defining the time frames within which specific roles should operate. Policies and procedures establish a formalised structure that guides behaviour and decision-making within the organisation. Training is also a key mechanism that equips employees with the necessary skills and knowledge to meet their role requirements effectively.

The self-accountability theme was represented by the personal development, passion, and personal values factors. The results that indicate the mechanisms that are associated with these factor are presented in Table 10 below.

Table 10: The accountability mechanisms that were associated with the self-accountability theme. The bold writing indicates the factors and the linked mechanisms are in bullets.

<p>Personal development</p> <ul style="list-style-type: none"> • Performance measurement • Policies and procedures • Employment contract & Job description • Training 	<p>Passion and drive</p> <ul style="list-style-type: none"> • Friendly environment 	<p>Personal values</p> <ul style="list-style-type: none"> • Surveys
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Some participants attributed to training as a mechanism for career growth and development. One participant noted,

“So you still need to be trained and also you know, be trained even to grow because training is not just on your current job. Training is hey, on your next role within the company.”

Some participants regarded performance measurement as a critical mechanism that enables individuals to assess their progress. Policies and procedures provide a clear framework within which individuals can align their behaviour and performance with organisational expectations. Employment contracts and job descriptions further contribute to self-accountability by outlining specific role-related responsibilities.

A few participants suggested that the factor of passion and drive is facilitated by creating a friendly environment that fosters enthusiasm and motivation among employees. Personal values are reinforced through surveys that can help in gauging employees’ alignment with the organisation's ethical standards and their own internal moral compass.

The peer accountability theme was represented by the peer recognition and teamwork factor. The results that indicate the mechanisms that are associated with this factor are presented in Table 11 below.

Table 11: The accountability mechanisms that were associated with the peer accountability theme. The bold writing indicates the factors and the linked mechanisms are in bullets.

Peer recognition	Teamwork
<ul style="list-style-type: none"> • Meetings 	<ul style="list-style-type: none"> • Teambuilding

Peer Accountability reflects the shared responsibilities among colleagues and the collective drive to achieve organisational goals. Peer recognition is an important sub-construct here, which is facilitated through regular meetings where team members can acknowledge each other's contributions. Teambuilding activities are identified as a key mechanism for strengthening team cohesion and reinforcing a culture of mutual accountability.

The manager accountability theme was represented by the manager recognition factor. The results that indicate the mechanisms that are associated with this factor is presented in Table 12 below.

Table 12: The accountability mechanisms that were associated with manager accountability theme. The bold writing indicates the accountability factor and the linked mechanisms are in bullets.

<p>Manager recognition</p> <ul style="list-style-type: none"> • Meeting • Timesheet
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A few participants identified the mechanisms that are associated with the manager accountability theme, which was represented by the manager recognition factor. The participants regarded meetings as being a central mechanism where managers can provide feedback, discuss performance, and set expectations. The participants also identified time sheets as another mechanism, which serve as another tool for managers to

track and manage employee time allocation and project involvement, ensuring that responsibilities are met.

The systems accountability theme was represented by the factors, moral principles and organisational support. The results that indicate the mechanisms that are associated with these categories are presented in Table 13 below.

Table 13: The accountability mechanisms that were associated with systems accountability theme. The bold writing indicates the main theme and the linked mechanisms are in bullets.

Moral principles (values, transparency, honesty)	Organisational support
<ul style="list-style-type: none"> • Company code of ethics 	<ul style="list-style-type: none"> • Performance measurement
<ul style="list-style-type: none"> • Meetings 	<ul style="list-style-type: none"> • Reporting structure
<ul style="list-style-type: none"> • Surveys 	

Few participants identified the category of moral principles such as values, transparency, and honesty as embedded within systems accountability theme through the company code of ethics, which serves as a moral compass for the organisation. Meetings and surveys are again noted for their role in maintaining open lines of communication and assessing the alignment of individual actions with the organisation's ethical standards.

Some participants suggested that the category of organisational support is fostered through performance measurement, which not only assesses but also supports employee performance through feedback and development.

The policy and regulation accountability theme was represented by the legal compliance factor. The results that indicate the mechanisms that are associated with this factor are presented in Table 14 below.

Table 14: The accountability mechanisms that were associated with the policy and regulation theme. The bold writing indicates the main theme and the linked mechanisms are in bullets.

<p>Legal compliance</p> <ul style="list-style-type: none"> • Appointment letter

A few participants noted that legal compliance is ensured through mechanisms such as the appointment letter, which formalises the engagement between the employee and the organisation, and reporting structures that uphold regulatory requirements.

5.5 Results Pertaining to Research Question 3

Research Question 3: How do managers and junior employees perceive the interrelatedness of factors driving accountability, and how does this perception influence their views on accountability?

Building upon Hall and Ferris's (2011) notion of the complexity of the accountability construct being shaped by interdependent factors, this question delves into the perceived dynamics between these factors as experienced and understood by both managers and junior employees.

This section presents the results of an analysis of the managers and junior employee's perception of the interrelatedness of factors driving accountability. The themes that emerged from the data, regarding this interplay of factors, are presented in Table 15.

Table 15: The interrelatedness of accountability factors showing the emerging themes and their context from participants' views.

Theme	Context of theme associations
Role clarity and expectation, job description, alignment with organisational values and leadership	The factors of role clarity, job description, alignment with organisational values and alignment with leadership are interrelated. Overall alignment with the company means one has an understanding of the job they applied for where roles are clearly defined.
Performance Measurement and Recognition	KPIs can be used as a measure for reward and recognition.
	Loving what you do should also get recognition and the accompanying incentives.
Organisational Culture, integrity and values, availability of resources, rewards	Personal integrity is linked to culture and professional bodies.

	Timesheets create a culture that can impact productivity.
	The employees need to work according to the standard operating procedures, which are aligned to the values of the organisation.
	The rewards push accountability but not independently of culture.
	Salary, reward, culture go together
Personal drive, competency, availability of resources	The purpose factor requires an individual to have the necessary skills and resources.
Management, leadership support, feedback and personal development	When you do what you like you also need management support.
	Support from peers has to be matched by support from manager.
	The manner in which expectations are communicated by senior management matters.
	Feedback is important for personal growth and career advancement
Team dynamics, personal influence, incentives	Your personal drive may influence your team.
	Personal values and drive can affect the positivity of the team.
	Trust, honesty and teamwork cannot be isolated.
	The bonus is associated with team performance.
Management support, transparency and trust	For you to be transparent, you need a good relationship with your manager, which cultivates trust.
	Honesty builds trust.
	To be trusted you have to be transparent.
	Support from management instills trust

All the participants, except for one, indicated that the accountability factors are interrelated and their interplay affects the employee behaviour and performance within the organisation. One participant argued that the accountability factor of legal appointment possesses a unique ability to enforce accountability on its own. They stated, “*Legal appointment goes individually because we only appoint to one person for a group of*

people, so that's an individual fact that is there." This view is based on the stringent legal consequences tied to safety legal appointments, which are linked to the duties inherent in an individual's role and position within the mining industry, where the participant is employed. Other than this participants' viewpoint, other participants regarded the factors as interdependent, and the discussion below reveals these connections.

5.5.1 Interrelationship between organisational culture, autonomy, resource availability and rewards

The research results indicated a complex interplay between organisational culture and key drivers of accountability, including resource availability, autonomy, and rewards. A participant emphasised the crucial role of organisational culture, shaped by policies, in dictating the resources necessary for employees to perform their duties:

"Well, without clarity on policies you know, without resources like the office. Then yeah, how are they expecting you to perform your job? You know, for you to be accountable at the end of the day."

The policies extend beyond making resources available for employees, but also incorporate issues of diversity and inclusivity, as stated by one participant,

"The company needs to do its part for you to function. One needs policies that support diversity and inclusivity."

Additionally, the study found that it is essential for the organisational culture to foster an environment where employees have the autonomy to carry out their responsibilities. This autonomy is closely linked with the manner in which employees are recognised and promoted within the company. As one participant put it,

"I mean, if the organisation promotes people to take initiative, you know, promote people, and reward people for initiatives for instance, I mean that you know that allows people to be as productive like to the maximum as possible."

Another participant noted the interconnection between role or position and the factors of resource availability and management support, stating

“When I have all the resources and support from management in a work environment, then for me it's the best platform to be accountable because everybody knows the role that they play.”

This shows how the relationship between institutional norms and organisational culture influences employees' perceptions of accountability.

5.5.2 Interrelationship between role clarity and expectation, job description, alignment

During the discussions, several participants pointed out the interconnected nature of accountability factors such as role clarity and expectations, job descriptions, and alignment with both organisational leadership and the organisation's vision and values. A participant encapsulated this interconnectedness within the broader concept of organisational alignment, observing:

“The factor number one on role clarification and the factor number nine [organisational leadership alignment] and number ten [alignment with values], I would say that will give you alignment with the company and your expectations, so that's who you are within the company.”

This comment highlights the significance of how clearly defined role expectations within the organisational framework are crucial for fostering accountability. It is anticipated by employees that their job descriptions will outline clear roles that are aligned with the organisation's overall vision and values. A discrepancy between these clearly set expectations and reality can lead to a misalignment that undermines accountability.

5.5.3 Team dynamics, personal influence, incentives

The participants highlighted an interplay between team dynamics, personal influence, and incentives factors to enable accountability. One participant aptly noted, *“Your personal drive may influence your team,”* suggesting that individual motivation influences the collective spirit of a team. The energy and commitment of one person can elevate the standards and expectations within a group, setting a standard for performance and accountability. This was affirmed by another participant stating, *“Personal values and drive can affect the positivity of the team.”*

One participant noted that, "*Trust, honesty and teamwork cannot be isolated.*" This highlights the link between these elements and their collective impact on accountability. It implies that trust is earned through honesty, and effective teamwork is built on the foundation of trust. Each element reinforces the other, creating an environment where accountability is not just an individual responsibility but a shared commitment

The link between incentives and team performance is captured in the assertion that "*The bonus is associated with team performance.*" This ties individual reward systems to the success of the group, thus aligning personal interests with collective goals. It acknowledges that incentives can be a powerful motivator for individuals and teams alike, driving them towards a shared vision of success and accountability.

These results show a reciprocal relationship between factors where their alignment fosters a culture where accountability can truly flourish, ensuring that every member of the organisation is engaged in the collective pursuit of integrity and excellence.

5.5.4 Interrelationship between leadership, management practices, reputation and personal development

The results from most respondents indicate that there is an interplay of factors between leadership, management practices, reputation and personal development. There are intricate connections among these factors, which are critical in fostering a culture of accountability and support.

Leadership and management practices are instrumental in defining the framework within which the employees are entrusted to act on behalf of the organisation. In terms of leadership support, it involves actively providing resources, guidance, and the necessary freedom for employees to perform their duties with confidence and competence. This form of support is essential for fostering trust and reinforcing the employee accountability.

Regarding management support, the manner in which expectations are communicated by senior management has a profound impact on employee accountability. Open communication from leadership helps to establish well-defined roles and responsibilities. This clarity is important for employees to understand the extent and limits of their authority. This open communication is closely linked to feedback mechanisms and the participants

regarded it as essential for personal growth and career advancement. It provides employees with the necessary information to adjust their actions and align them more closely with organisational objectives. Regular feedback also ensures that any misalignment between the employees' actions and the organisations expectations can be addressed.

5.5.5 Interrelationship between performance measurement, recognition, reward

Most participants regarded performance management, recognition, and reward as inherently interconnected components within the organisational framework. One participant highlighted the integral role of Key Performance Indicators (KPIs), stating,

"[Key Performance Indicators] KPIs can be used as a measure for reward and recognition."

The performance management system, as described by the participants, prescribes the employees responsibilities and expectations and establishes the criteria for their assessment. This system of measurement not only serves to acknowledge employees' contributions but, by implication, should also provide a mechanism for rewarding their performance. One participant stated,

"Performance reviews are used to reward success. People are driven by rewards."

This industry norm is meant to ensure that accountability is upheld throughout the organisation. The emphasis on quantifiable outcomes shapes the way in which employees are recognised and rewarded, thereby reinforcing a culture of accountability that aligns individual performance with organisational objectives.

5.5.6 Interrelationship between management support and moral principles

The participants indicated an interrelationship between the accountability driver, management support and moral principles. One participant observed,

"For you to be transparent, you need a good relationship with your manager, which cultivates trust."

This highlights the necessity of a supportive managerial relationship for fostering transparency. This transparency is not an end in itself but a means to engender trust, a moral principle that is foundational to the concept of accountability. The insight from another participant, "*Support from management instils trust*" highlights the role of management support as a catalyst for trust. It suggests that when management actively supports their staff, it not only bolsters morale but also solidifies a culture of accountability through the development of trust. The interplay between moral principles such as honesty, trust and transparency and the support provided by management forms a complex tapestry of accountability within organisations.

5.6 Summary of Key Findings

The research findings for Research Question 1 provide an understanding of accountability within organisational contexts. Participants perceived accountability as a multifaceted construct with themes such as collaboration, taking responsibility, delivering on expectations, and duty emerging prominently. Managers and junior employees alike recognise the importance of taking responsibility for one's actions and decisions, understanding that these come with consequences.

The study identifies several key factors that drive accountability in organisations:

- Role clarity and expectations, participants highlighted the difficulty in holding oneself accountable without clear goals and responsibilities. Effective communication and benchmarking were deemed essential for setting standards and measuring performance objectively.
- Recognition, this included both peer recognition and managerial recognition, which were viewed as influential in promoting a culture of accountability.
- Culture of the organisation, was found to set behavioural baselines and influence accountability. Participants noted the importance of aligning personal beliefs with organisational values to ensure effective performance and accountability.
- Ethics, values, integrity, honesty, trust, and transparency were highlighted as personal attributes that drive self-accountability.
- Personal development, employees who are invested in their personal progress are more likely to take ownership of their roles and responsibilities.

- Managerial influence, the role of managers in providing support, alignment with organisational goals, recognising and managing performance is essential in promoting accountability among employees.

The results of Research Question 2 on the most influential accountability factors ranged widely emphasised the prominence of moral principles, such as trust, respect, transparency, and honesty, which were cited as the primary drivers of accountability. This highlights the critical role of personal integrity and ethical conduct in the workplace. Clarity of roles and expectations emerged as the second most significant factor, suggesting that when employees have a clear understanding of their responsibilities, accountability naturally improves. This finding shows the importance of precise communication and well-defined job descriptions. Legal compliance also featured as a key factor, indicating that awareness of legal obligations and potential consequences for non-compliance is a strong motivator for employees to act responsibly and be accountable for their actions. Managerial recognition was identified as another crucial element, with participants indicating that acknowledgment from superiors not only validates an employee's efforts but also elevates their status and respect among colleagues.

In terms of the key findings on how private organisations may enact factors of accountability, the study highlights that private organisations can enhance accountability by focusing on several key mechanisms.

The most frequently mentioned accountability factor, clarity of roles and expectations, can be achieved through performance measurement systems, detailed employment contracts, job descriptions, and structured work schedules. The culture of the organisation is another significant factor, with policies and procedures playing a central role in shaping it. These policies should promote inclusivity and ethics, ensuring that individuals can express their uniqueness while adhering to organisational norms. Timesheets, performance measurements, regular meetings, annual awards, and employee surveys are other mechanisms that reinforce the organisational culture by tracking effort, evaluating performance, maintaining communication, recognising achievements, and assessing cultural effectiveness. Legal compliance is maintained through formal mechanisms like appointment letters and reporting structures, ensuring adherence to laws and regulations. Organisational support is provided through performance measurement tools that offer feedback and development opportunities. Moral principles such as trust, honesty, and

transparency are embedded in the company's code of ethics, with meetings and surveys supporting open communication and ethical alignment. Regarding manager accountability, mechanisms like meetings and timesheets enable managers to acknowledge team efforts and manage responsibilities effectively. Peer accountability is fostered through teambuilding activities and meetings that encourage mutual recognition among colleagues. Lastly, self-accountability is promoted through performance measurement, training, and alignment with policies and procedures. A friendly environment supports passion and drive, while surveys can help individuals align their personal values with those of the organisation.

The results of Research Question 3 on the interrelatedness of accountability factors reveals a multifaceted picture of interrelated factors that shape the accountability landscape within organisations. The study finds that accountability is not a standalone construct but is influenced by a dynamic interplay of various elements, as perceived by the participants.

Role clarity, job descriptions, and alignment with organisational values and leadership are seen as intertwined, with a clear understanding of one's role and how it fits with the organisation's ethos being crucial for accountability. Performance measurement and recognition are also linked, with Key Performance Indicators (KPIs) serving as benchmarks for rewards, suggesting that love for one's job should be recognised alongside performance. Organisational culture, integrity, resource availability, and rewards are closely connected. A culture that promotes personal integrity and provides necessary resources is seen as vital for accountability. Similarly, rewards are not viewed in isolation but as part of the cultural fabric that drives accountable behaviour. Personal drive and competency are tied to the availability of resources, indicating that individuals need the right skills and tools to fulfil their roles effectively. Management support, leadership feedback, and personal development are interrelated, with support and clear communication from management being essential for personal growth and career advancement. Team dynamics, personal influence, and incentives are interconnected; an individual's drive can positively influence team dynamics, and incentives tied to team performance can foster a culture of collective accountability. Leadership and management practices, reputation, and personal development are also interlinked. Leadership is instrumental in providing the framework for accountability, with open communication and feedback being key to aligning employee actions with organisational goals. Performance

measurement, recognition, and reward are seen as inherently interconnected. A system that measures performance and recognises contributions is fundamental for rewarding employees in a way that upholds accountability. Lastly, management support is linked to moral principles such as transparency and trust. A supportive managerial relationship is crucial for fostering transparency, which in turn promotes trust, which is a foundational element of accountability.

In conclusion, this comprehensive research has elucidated the intricate nature of accountability within organisational settings, highlighting its multifaceted character and the interdependence of various driving factors. The findings highlight the critical role of individual attributes, in relation to manager and systems of the organisations alongside organisational mechanisms in fostering a culture of accountability. These insights not only deepen the understanding of accountability but also offer practical guidance for organisations seeking to enhance their accountability frameworks.

CHAPTER 6: DISCUSSION OF RESULTS

The concept of accountability carries the potential for tangible improvement in productivity, as it addresses inefficiencies and ensures that resources within the organisation are used more efficiently. It is essential for the overall effectiveness of the organisations to understand how their employees perceive the concept of accountability, to identify the factors that underpin this concept, to determine the mechanisms that could be employed to activate these drivers, and to recognise how these factors interrelate in order to facilitate accountability effectively.

6.1 Discussion of Research Question 1

6.1.1 Understanding of the accountability construct

The participants were asked their understanding of the accountability concept. The main findings were that the interpretation of the accountability construct highlighted the dual nature of accountability, which operates on both individual and collective levels within an organisation. This means that based on the responses from the participants, accountability is not solely about individual commitment to responsibilities but also about the environment created by the organisation to support such commitment. At an individual level, employees associate accountability with taking personal responsibility, meeting expectations and fulfilment of assigned duties. This understanding of accountability confirms the literature on the collation of the accountability concept with responsibility (McGrath & Whitty, 2018). This view absolves the agents of judgement and consequences that are associated with the accepted definition of accountability (Bovens, 2007; Hall & Ferris, 2011; Hall et al., 2017). However, this does not take away the evident willingness of the participants to perform their tasks well. A number of participants also acknowledged that accountability is tied to decision-making authority and the preparedness to accept consequences for one's actions. This perception is more aligned to the accountability definition that is found in literature. It would benefit the organisations to understand their employees' views on being responsible versus taking accountability and align those perceptions with the objectives of the organisation. This is because it has been proven in literature that personal accountability is linked to job performance and ethical conduct (Brees & Ellen III, 2022). Another aspect of the accountability construct as understood by the participants included collaboration. It implies that accountability is not isolated to individual actions but is also a

product of team dynamics. This confirms the literature by De Jong et al. (2021) highlighting that trust within teams can significantly influence accountability. The varying perceptions of the accountability construct confirms its' subjective nature, as discussed by Bovens et al. (2008). This presents a challenge for organisations attempting to implement standardised measures and monitoring tools. This subjectivity can lead to varying interpretations of what constitutes accountable behavior within the same organisational policies and systems, as noted by Hochwarter et al. (2003).

6.1.2 Understanding of the drivers of accountability

The participants were asked their experience of the factors that motivate individuals to be accountable. The research results identified five constructs: role clarity and expectations; recognition; organisational culture; moral principles (personal and organisational); and personal development. Each of these themes offers a unique contribution to the overall accountability framework within an organisation.

The research findings highlight the theme role clarity and expectations as the most frequently mentioned driver of accountability. This confirms the findings by Brandling et al. (2023) & Pearson and Sutherland (2017) who also noted these drivers as most important. Hall and Ferris (2011), also emphasised the importance of perceived expectations in fostering a sense of accountability. When roles and expectations are well-defined, individuals are more likely to understand their responsibilities and the standards against which their performance will be evaluated (Unda et al., 2023). This clarity supports the argument by Bovens (2007) that accountability involves an evaluation by a relevant audience, as clear roles allow for transparent assessment criteria. These empirical findings also align with role theory, as clear roles help individuals understand what is expected of them, which in turn shapes their behaviour to fulfil these expectations. Role conflict and ambiguity has been suggested to weaken accountability Khanal and Ghimire (2024). It would therefore benefit organisations to establish clear roles and expectations for their employees in order to improve performance.

In this study, the primary theme of manager accountability was largely associated with the category of manager recognition. Although manager accountability is based on the obligation of the agents reporting to principals (Bovens, 2007), this study highlights an expectation of reciprocity between the parties. When employees feel recognised for their efforts, it reinforces their sense of being valued and accountable for their contributions

(Brees & Ellen III, 2022). This study resonates with agency theory's assertion that appropriate incentives can motivate agents to act in the best interest of the principals. This factor still resonates with the literature that acknowledges the role of rewards or sanctions contingent upon evaluation (Hall & Ferris, 2011). Agency theory, also emphasises the importance of aligning incentives and recognition with desired outcomes (Blonz, 2023). This study suggests that recognition, whether through rewards or managerial acknowledgment, serves as an incentive for employees to perform their roles responsibly and be accountable for their performance. It would greatly benefit the organisations to establish recognition mechanisms that foster accountable behaviour.

The culture of an organisation was identified as another crucial driver. In this regard, the participants suggested that an organisation that promotes diversity and inclusion fosters accountability. In recent history, the issues of diversity and inclusion have been at the forefront of the political and social discourse. This may pave a way for private organisations to institutionalise this part of organisational culture, becoming a norm that guides employee behaviour and attitudes. Another aspect of organisational culture that featured strongly in the research data was the moral principles, which included a culture that promotes ethical behavior, integrity, and transparency. According to Hall et al., (2017), this type of culture can create an environment where accountability is expected and valued. This supports Bovens' (2007) suggestion that accountability encompasses ethical dimensions. Institutional theory suggests that organisations are influenced by the norms, values, and culture prevalent in their institutional environment (DiMaggio & Powell, 1983). Moral principles often reflect the general society. This suggests that a strong culture of accountability is likely to be institutionalised over time, which allows for organisations to adopt practices that are culturally supported and legitimised within their institutional context. It would benefit organisations to instil the moral principles, inclusivity and diversity within their structures to ensure that individual actions are aligned with these ethical standards.

Finally, personal development emerged as a factor related to self-accountability. This finding aligns with the literature's recognition of individual attributes and motivations as part of the accountability equation (Hall & Ferris, 2011). Personal goals and career growth can incentivise employees to engage in accountable behaviour as they seek to achieve their objectives, which may also align with organisational goals. Personal development as a driver of accountability can be viewed through the lens of role theory. As individuals seek

personal growth and career advancement, they may take on new roles or expand their existing ones. Role theory suggests that with new roles come new expectations and behaviours. Therefore, personal development initiatives can reinforce accountability by providing employees with a clear trajectory of their evolving roles within the organisation.

6.2 Discussion of Research Question 2

The participants were requested to indicate the factors they consider as most influential in fostering accountability. As a follow up to this question, the participants were asked to specify the mechanisms that can be used to enact the identified influential factors.

6.2.1 Most influential drivers of accountability in private organisations

The findings of the study showed that the managers and junior employees perceived the most influential drivers of accountability to be: moral principles (personal and organisational), manager accountability (recognition, communication, motivation, and fair treatment), clear roles and expectations, organisational culture, organisational support, and lastly, incentives.

The data suggests that moral principles, both personal and organisational combined, are tied with manager accountability as the most influential factors. Moral principles were also identified in the previous section as one of the general drivers of accountability. The values such as integrity, honesty, and reliability are closely associated with self-accountability (Mai & Hoque, 2023). Participants also highlighted the importance of personal values aligning with actions, reflecting an intrinsic motivation to "*live their truth*." This alignment is crucial not only for individual integrity but also for ensuring that employees' actions are in harmony with the organisation's vision and values. This is consistent with the view of the Role theory, which suggests that individuals adopt behaviours consistent with the principals' expectations (Brees & Ellen III, 2022). Agency theory is also relevant, as it deals with the relationship between principals and agents, where there is a contractual obligation for the agent to perform on behalf of the principal (McColgan, 2001). The participants' focus on personal values and principles reflects the importance of aligning the interests of agents with those of the principals to ensure that they act in the organisation's best interest. This indicates that participants consider that the alignment of the ethical fabric of personal beliefs and the values of the organisation form a cornerstone of accountability in organisations.

The participant's highly ranked manager accountability as the most influential factor. This factor incorporated manager recognition, leadership and general management of employees including communication. This indicates the prominent role of leadership in setting the tone for accountability within an organisation. According to Erdogan et al., (2004), the agent's accountability is in response to the support provided by leadership. Also, self-accountable individuals are driven mainly by the desire to manage reputational risk (Busuioc & Lodge, 2017). Recognition by manager may therefore be important for the employees' to gain a positive reputation both from managers and peers. This has implications of a need to demonstrate competence, which has been regarded as a psychological need of some employees (O'Donoghue & van der Werff, 2022). The findings suggest that when managers acknowledge the efforts and achievements of employees, it improves their professional esteem, which in turn can drive a culture of accountability.

Clear roles and expectations emerged as the second most influential factor. This supports the literature that clear roles and well-defined expectations are essential for accountability (Bovens, 2007). The prominence of clear roles and expectations as a key factor in fostering accountability aligns with role theory. This factor was also noted as most influential in Pearson and Sutherland (2017) and was also indicated in the previous section on the general drivers of accountability. This reflects a need for clarity in what is expected of each employee. When agents have clear understanding of their role within a system, they are more likely to perform effectively and be accountable for outcomes (Goeschel, 2011; Unda et al., 2023). The participants highlighted that without well-defined roles, holding employees accountable for their performance becomes challenging. The organisations need to ensure to avoid conflict and ambiguity of roles and expectations as these weaken accountability. According to Khanal and Ghimire, (2024), role conflict is experienced when agents receive unattainable demands and expectations, whereas role ambiguity is evident in the absence of well-defined job tasks, roles, and responsibilities. Clarity of roles and expectations serve to reduce role conflict and ambiguity.

Organisational culture and support were also noted as important factors. These results are consistent with findings from Pearson and Sutherland (2017). Culture has been noted to generally manifest as an invisible component that is represented by basic assumption, values, and norms; and the visible component that includes artefacts (Williams, 2022). In this study, the participants noted the values of the organisation, respect, transparency, as

well as inclusion and diversity as the main factors of organisational culture. It may be challenging for organisations to identify the components of culture that may influence productivity (Seidu, et al., 2022). However, as a start, institutional theory posits that organisations are influenced by the norms, values, standards of their environment in order to gain DiMaggio and Powell (1983). Therefore, organisations can assimilate to the standards of their operational environment as supported by the institutional theory component, isomorphism.

Organisational support and incentives were also noted, but less frequently mentioned. Regarding incentives, the agency theory, emphasises the importance of aligning incentives and recognition with desired outcomes. The principals control and monitor the behaviour of an agent by offering incentives (Mero et al., 2014). It is therefore important for organisations to implement mechanisms that incentivise employees to ensure consistent improved performance. In terms of organisational support, it can be viewed through institutional theory, where it explains the internal support mechanisms that reflect the organisation's commitment to fostering an environment where accountability is prioritised.

In conclusion, the study's results suggest that the most influential drivers are those that resonate on a personal level with managers and employees. These include moral principles like ethics, values, transparency and managerial practices that recognise. In addition, organisations should focus on clear communication of roles and expectations to avoid conflict and ambiguity. All of these are dependent on the leadership of the organisation for implementation. In terms of the application of the chosen theories as a framework for accountability; role theory emphasises the significance of clarity in roles and expectations; agency theory highlights the need for alignment between individual actions and organisational goals; and institutional theory suggests that organisational culture plays a vital role in shaping accountable behaviours. These theoretical perspectives combined with the research results provide an understanding of how employees perceive the most influential drivers of accountability.

6.2.2 How can the factors be enacted in private organisation?

The participants were asked to identify the mechanisms that can be used to implement the accountability factors. The factors that the participants identified to consist of mechanisms included: clarity of roles and expectations and culture of the organisation received the most

mentions as indicated in Table 6. The top five mechanisms that were identified to enact these factors included: performance measurement, policies and procedures, employment contract & Job description, timesheet, and appointment letter and the rest of the mechanisms are shown in Table 7.

The study highlights the ways in which accountability drivers may be practically enacted. The accountability concept constitutes a fundamental system of reporting, discussing and consequences (Bovens, 2007), where employees can give a clear rationale for their actions and decisions (Schillemans & Bovens, 2011). The mechanisms that were indicated by the participants such as timesheets and meetings form the agents reporting of actions to the principal. These mechanisms only serve the intended purpose if timely information on actions, conduct and behaviours, is shared between the agent and the principal (Bovens, 2007).

The accountability system includes an opportunity for the agents to discuss their conduct and behaviour with the principal (Bovens, 2007). Such discussions can occur during one-on-one meetings, performance reviews, or team debriefings. Through these interactions, agents can clarify their actions, learn from their successes and mistakes, and understand the expectations of the principal more clearly. The one mechanism that the majority of the participants mentioned was performance measurement systems. This is a widely recognised tool for aligning individual objectives with organisational goals and against which employees are objectively assessed (Church et al., 2021). Other mechanisms that were mentioned by the participants, employment contract & Job description, allow for the engagement to happen between the principal and the agent, regarding the alignment on roles and expectations. Interestingly, very few participants mentioned the informal mechanisms of organisational norms and culture that are suggested in Frink and Klimoski, (2004). The mechanisms that the participants identified for this were the company awards, surveys and company code of ethics.

Lastly, the judgement and consequences element of the accountability system. The participants indicated the policies and procedures as some of the important measures to implement accountability factors. The organisations are compelled to recognise and incentivise employees for the performance of their work. This may be a way for the principals to control and monitor the behaviour of an agent by offering incentives (Mero et

al., 2014). The policies that organisations establish must take cognisance of these mechanisms for improved accountability and performance.

In conclusion, the study's findings show that accountability in private sector organisations is driven by a combination of factors that incorporate clearly defined roles and expectations and a culture that supports ethical behaviour. The practical mechanisms such as performance measurement systems and policies and procedures facilitate the enactment of these factors. These components are interwoven to create an environment where accountability is achievable and measurable.

6.3 Discussion of Research Question 3

The participants were asked how the accountability drivers relate to each other. The participants varied greatly on their responses and struggled immensely to focus on the core concepts.

The participants suggested that role clarity, expectations and organisational alignment are interconnected. The critical nature of role clarity and its alignment with organisational values and leadership is well-documented in contemporary literature. It has also been shown that leadership significantly impacts employee perception of their roles within an organisation (Chaudhry & Javed, 2012).

The relationship between performance measurement and recognition was suggested by the participants. The use of Key Performance Indicators (KPIs) as a measure for reward and recognition is supported by the work of Aguinis et al. (2013), which suggests that well-designed performance measurement systems can enhance motivation and accountability.

The interplay between organisational culture and resource availability, is crucial in shaping employee behaviour. Culture is an essential element to the success of organisations (Williams, 2022). The theme of personal drive linked to competency and resource availability is consistent with recent findings in the field of organisational behaviour. Research by Chen et al. (2013) suggests that individual competencies and personal drive are critical predictors of job performance, particularly when employees are provided with the necessary resources to succeed.

The significance of management support, feedback, and personal development for employee accountability is well-established in recent empirical studies. For example, the research by Jerab and Mabrouk (2023) found that supportive leadership and constructive feedback are key to promoting personal development and accountability in the workplace. Feedback is a crucial component of personal development and career advancement (Lee et al., 2019) indicating that managerial support and constructive feedback are interdependent in fostering a culture of accountability.

The influence of personal drive on team dynamics is significant. Moreover, trust, honesty, and teamwork are seen as interdependent factors that contribute to effective team performance as per (Costa et al., 2018; Dirks & de Jong, 2022), with incentives such as bonuses being tied to collective outcomes.

Finally, the relationship between management support, transparency, and trust was mentioned by the participants. According to Schnackenberg and Tomlinson (2016), transparency is mainly about real-time intentional sharing of information. They further assert that just like in the trust dimension, transparency also promotes productivity.

These themes collectively highlight the multifaceted nature of accountability within organisations. The interrelatedness of these factors suggests that fostering a culture of accountability requires a holistic approach that encompasses clear roles, performance measurement, cultural alignment, resource provision, personal drive, competent management support, team dynamics, transparency, and trust.

CHAPTER 7: CONCLUSION

This study aimed to explore the perceived factors that drive accountability within private sector organisations in South Africa. Existing literature on this area of research has been predominantly focused on public sector organisations. The qualitative inquiry, through nineteen semi-structured interviews with both managerial and junior level employees, has resulted to a deeper understanding of the accountability mechanisms at play within these organisations.

7.1 Summary of Findings

7.1.1 Research question 1

This research question sought to determine the managers and junior employees' perception of the accountability drivers.

Firstly, the participants were asked what they understood by the accountability concept. Different interpretations were provided, which confirmed the complexity and elusive nature of the construct (Hall & Ferris, 2011; Pearson & Sutherland, 2017) as well as the phenomenology aspect as discussed in Hochwarter et al. (2003); & Bovens et al. (2008). The main themes that emerged from the analysis were that accountability means taking responsibility, collaboration, duty, and delivery on expectations. These themes are all dimensions of accountability that are well documented in literature, and they represent the ways individuals and organisations understand what it means to be accountable (Bovens, 2007, Jackson, 2009; McGrath & Whitty, 2018; Plant, 2018). Most participants were also aware of the judgement and consequences elements that are associated with the concept. This also confirms literature that suggests consequences as fundamental to accountability (Bovens, 2007).

The second part of this Research Question aimed to determine the factors that enable accountability in private organisations. The participants identified the top five accountability drivers as: role clarity and expectations; recognition; organisational culture; moral principles; and personal development. These factors are components of the sources of accountability that are recognised in literature; self-accountability, peer accountability,

manager accountability, and system accountability (Brandling et al., 2023; Pearson & Sutherland, 2017).

The research has highlighted how role clarity and expectations have been established as fundamental to accountability (Hall et al., 2017). It was found that when employees have a clear understanding of their roles and the expectations placed upon them, they are inclined towards accountability. This is in line with Goeschel (2011); & Unda et al. (2023) that when employees have clear understanding of their role within a system, they are more likely to perform effectively and be accountable for outcomes.

Recognition emerged as another essential driver of accountability. This resonates with the findings of Brun and Dugas (2008), who suggested that acknowledgment and appreciation of employees' efforts are crucial in reinforcing accountable behaviour. This study confirms that when individuals feel valued and recognised, their commitment to accountability increases.

The study has also highlighted the essential role of organisational culture in shaping accountability. The dimensions of culture that fit the specific purposes of the organisation and aligns with strategy, needs to be considered. The participants in this study put a special emphasis on ethics, values, respect, honesty, and transparency as integral elements that drive the culture that fosters accountability. This is in line with Bovens' (2007) suggestion that accountability encompasses ethical dimensions. This study highlights the necessity for a culture that actively promotes and rewards accountability.

In conclusion, the accountability concept is multi-faceted and subject to phenomenology. The perceptions of the concept, however, still includes elements that are supported in literature. The accountability drivers are consistent between different studies to include all four sources of accountability. In this study, participants noted role clarity and expectation; culture of the organisation, recognition; moral philosophy; and personal development as the primary drivers of accountability. An understanding of these drivers is essential for organisations to more effectively cultivate an environment where accountability forms an important part of organisational culture.

7.1.2 Research question 2

This research question sought to determine the most influential driver of accountability as perceived by managers and junior employees. A follow up question was on the mechanisms that are used to enact the factors that drive accountability.

7.1.2.1 Most influential accountability drivers

The research findings revealed that managers and junior employees perceive the most influential drivers of accountability as: moral principles, managerial accountability (recognition), clarity of roles and expectations, organisational culture, organisational support, and incentives.

The four factors of moral principles, clarity of roles and expectations; manager accountability (recognition) and organisational culture were mentioned in Research Question 1 on the understanding of accountability drivers. The recurrence of these factors highlights their fundamental importance in private organisations as primary drivers of accountability. It reveals a consistency in perception and affirms the centrality of these elements in creating a robust accountability framework. The main difference was that the moral principles and manager accountability (recognition) factors were jointly regarded as the most influential accountability drivers. This indicates that ethical conduct and the behaviour of leaders are essential in setting the tone for accountability within the organisation. Literature suggest that moral principles guide individual behaviour and decision-making within an organisation (Al Halbusi, 2022). Also, managers who recognise and incentivise employees' contributions can foster a culture of accountability. This is consistent with Erdogan et al. (2004), who contend that an agent's sense of accountability is a reciprocation to the leadership's support.

The roles and expectations factor ranked second place compared to first place in Research Question 1. This is an important finding on the understanding of accountability as it indicates a dynamic aspect of organisational priorities where different factors take precedence at different times or under different circumstances. As a factor on its own, roles and expectations are perceived as the primary factors, however, they take second place as influential drivers when compared to morals and recognition. The clarity of roles and expectations is still a critical determinant for accountability. This supports the body of

literature that advocates for role clarity as essential for effective performance and accountability (Bovens, 2007; Pearson & Sutherland, 2017).

Interestingly, the personal development factor that was mentioned in Research Question 1, was not confirmed by the participants as the most influential driver; instead, incentives and organisational support were reported. Incentives serve as a tangible manifestation of the organisation's commitment to recognising and rewarding accountable behaviour. This factor resonates with the literature that acknowledges the role of rewards or sanctions contingent upon evaluation (Hall & Ferris, 2011). Organisational support, including resources, training, and constructive feedback mechanisms, was noted as essential for enabling employees to meet their accountabilities effectively. This is in line with the resource-based view (Collins, 2021), which posits that providing adequate resources is essential for achieving desired organisational outcomes.

Organisational culture was also identified as a key driver of accountability. The findings suggest that a culture that promotes transparency, open communication, and mutual respect facilitates an environment where accountability is not only expected but also valued and practised. This is supported by Williams (2022) who suggests that culture is an essential element to the success of organisations.

In conclusion, this study highlights the complex nature of accountability within private sector organisations. It shows the importance of aligning personal and organisational values, effective managerial practices, role clarity, a supportive organisational culture, adequate organisational support, and well-structured incentives in fostering a culture of accountability.

7.1.2.2 Mechanisms to enact accountability

The accountability mechanisms for enacting the factors that received the most mentions included: performance measurement, policies and procedures, employment contract & Job description, timesheet, and appointment letters. These mechanisms are the tangible tools through which the drivers of accountability can be translated into actionable organisational practices.

The participants identified the factors; clear roles and expectations, and organisational culture as having mechanisms that are associated with them. The practical mechanisms

identified by the participant included; performance measurement, policies and procedures, employment contracts and job descriptions, timesheets, and appointment letters. These mechanisms serve as the foundational tools for implementing accountability factors. All organisations have some form system in place in order to achieve results (Frink & Klimoski, 1998; Hall et al., 2017). Bovens' (2007) conceptualises the mechanisms as part of an accountability system that requires reporting, discussion, and consequences. This includes performance measurement systems (Church et al., 2021).

The study highlights the significance of communication between employees and management, through which conduct and behaviour can be reported, discussed, and understood. This is in line with Schillemans and Bovens' (2011) assertion that employees should be able to articulate a clear rationale for their actions.

Interestingly, the study showed a gap in the recognition of informal mechanisms such as organisational norms and culture. According to Frink and Klimoski (2004) these are important for the effective accountability. Although not as frequently mentioned, mechanisms like company awards, surveys, and codes of ethics also contribute to shaping an environment where accountability is valued.

The role of judgement and consequences is addressed through policies and procedures that not only guide behaviour but also provide incentives for performance, as suggested by Mero et al. (2014).

In conclusion, the literature supports the study's conclusion that accountability is most effectively promoted through a systemic approach that includes performance measurement systems, policies and procedures, employment contract & Job description, timesheet, and appointment letters. This comprehensive framework ensures that accountability is an integral part of the organisation to drive performance.

7.1.3 Research question 3

This research question sought to determine how the accountability drivers relate to each other. The study reveals that the drivers of accountability within private organisations are complex and deeply interwoven. Participants' difficulties in isolating the core concepts highlight the intricate nature of how these drivers interrelate and influence each other.

The literature supports the view that role clarity, expectations, and organisational alignment are interconnected elements of accountability. Chaudhry and Javed (2012) highlight the importance of leadership in shaping employees' understanding of their roles.

The link between performance measurement and recognition, as suggested by participants, is suggested by Aguinis et al. (2013), who argue that effective performance measurement systems are instrumental in enhancing motivation and accountability through clear Key Performance Indicators (KPIs) that are tied to rewards and recognition.

The interplay between organisational culture and resource availability is critical in molding employee behaviour. Williams (2022) emphasizes that culture is a vital component of organisational success, while Chen et al. (2013) identify individual competencies and personal drive, supported by adequate resources, as key predictors of job performance. The interplay between the two factors provides a framework for accountable behaviour.

The significance of management support, feedback, and personal development for fostering employee accountability is supported in literature. Jerab and Mabrouk, (2023) found that supportive leadership and constructive feedback are crucial for personal development and accountability. Additionally, Lee et al. (2019) suggest that feedback is an essential part of career growth, which implies a mutually beneficial relationship between managerial support and personal development.

The influence of personal drive on team dynamics was noted by the participants. Dirks & de Jong et al. (2021); & Costa et al. (2018) suggest that trust, honesty, and teamwork are interrelated factors that lead to effective team performance, with incentives often linked to collective achievements.

Lastly, the relationship between management support, transparency, and trust is also highlighted by participants. Schnackenberg and Tomlinson (2016) emphasize that transparency involves the intentional sharing of information in real-time, which enhances productivity and trust within an organisation.

Taken together, these insights from both participants' views and the literature suggest that accountability in organisations is not a linear construct but a dynamic interplay of various factors. A holistic approach to fostering a culture of accountability must consider the full

spectrum of these interrelated elements: clear roles, effective performance measurement, a supportive organisational culture, sufficient resources, personal drive, competent management support, cohesive team dynamics, transparency, and trust. Each element does not function in isolation but contributes to a cohesive and comprehensive accountability framework within private organisations.

7.2 Recommendations to stakeholders

Based on the findings of this study, the following recommendations may be considered:

- Role clarity and expectations are foundational to creating an environment where individuals can be accountable. Effective organisational management lies in acknowledging and nurturing this accountability factor.
- Recognition highlights the need for an organisational culture future organisational cultures that is embed in appreciation of their employees and sustained acknowledgment of individual contributions. This will likely foster a more engaged and responsive workforce, willing to take accountability.
- Organisations need to cultivate a culture where moral principles are central to the strategic vision.
- Organisations to consider the appropriate mechanisms to implement the most influential factors that drive accountability within their context, with attention to role clarity & expectations, recognition, ethics and personal development of employees.

7.3 Limitations

This study contributes to an understanding of accountability drivers and how the influential factors can be cultivated within an organisational setting. However, the study still presents with some limitations as follows:

- The study is based on nineteen semi-structured interviews, which is not representative of the entire private sector. This small sample size limits the generalisability of the findings.
- The interviews were conducted across multiple sectors. However, not all industries were included in the sample, therefore the findings may not be applicable to all private sector organisations.

- The study was limited to South Africa, and this presents a geographical limitation. The results may not reflect the accountability drivers and mechanisms in other settings.
- The interviews of the study were conducted by an individual who is not a professional qualitative researcher. This may presents potential bias.
- This was a once-off study, and therefore it cannot account for changes over time.

7.4 Future Research

Future research on the topic of accountability within private sector organisations, particularly in South Africa, could expand in several directions to build upon the findings of this study. Here are some potential avenues for future research:

- Investigate the moderating factors that may influence the relationship between accountability drivers and mechanisms. This could include organisational size, industry sector, cultural differences, or economic climate.
- Identify unique accountability challenges and practices within industries such as finance, or manufacturing.
- Conduct long term studies to track how accountability mechanisms evolve over time within an organisation and what long-term effects they have on performance.
- Further research could focus on the employee perspective of accountability, exploring how individual characteristics (e.g., personality traits, work ethic, background) affect their response to accountability mechanisms.

In conclusion, this research has affirmed that accountability within private sector organisations in South Africa is multi-dimensional and influenced by a variety of factors. Understanding and implementing mechanisms that foster role clarity, recognition, a supportive organisational culture, alignment with moral principles, and opportunities for personal development, organisations can enhance their overall accountability. This study provides a foundation for further research and offers practical insights for leaders seeking to cultivate an environment where accountability is a core element of the organisational culture.

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APPENDICES

Appendix 1: Code table of the accountability concept as perceived by managers and junior employees at private organisations of South Africa

Theme	Categories	Codes	Grounded
○ Collaboration			2
	Teamwork	○ working well with your team members, your manager and peers	1
		○ leading teams and ensuring that all tasks are carried out according to scope	1
○ Deliver on expectation			8
	Deadline	○ the outcome	1
	Process ownership	○ meeting deadlines	2
	Task delivery	○ owning a project and the entire process even if the project fails, you can use it as a learning opportunity	1
		○ seeing a project from beginning to end	1
		○ taking ownership of successes and failures that result from my actions	1
		○ to deliver on expectation	1
		○ One is accountable for outcomes whether good or bad	1
○ Duty			7
	Fulfilling contract agreement	○ carrying out duties as per your contractual agreement	1
	Execution of management strategy	○ doing what you are supposed to do	1
	Fulfilling expectation	○ ensuring that executive management's strategy is implemented	1
		○ fulfilling the contractual duties	1
		○ fulfilling the expectations of the position that you're holding	1
		○ overseeing tasks and incorporates being responsible	1
		○ understanding each step that takes place in operations	1
● Taking Responsibility			19
	Assigned tasks	○ acceptance of responsibility for ones own actions	5
	Actions and consequences	○ taking responsibility for actions irrespective of outcome	3
	Decision making	○ taking responsibility for the projects and people that support that project	1
	Judgement	○ taking responsibility of actions and decisions that you make; where you can give clear rationale on those actions and decisions	1
		○ taking responsibility of the work that your subordinates perform	2

		○ taking responsibility of your actions and being willing to be reviewed on what you do	1
		○ to account for the things you are responsible for	1
		● Assigned tasks	2
		● Consequences	1
		● Decision making	1
		● Judgement	1

Appendix 2: Code table of the factors that drive accountability as perceived by managers and employees in private sector organisations

Categories	Codes	Grounded	Themes	Categories	Grounded
o Alignment		12	Roles and expectations		
	o alignment with other Departments in the organation	1		o Organisational alignment	12
	o alignment with values of the organation	7		o Role clarity and expectations	41
	o working towards a common objective	1			
	o aligns with my personal goals	1			
	o aligns with personal values	1	Individual accountability		
	o where company values align with your personal values	1		o Autonomy	9
o Autonomy		9			
	o freedom to perform given tasks	2		o Individual Attributes	18
	o allows autonomy	2		o Personal Development	21
	o allows employees to bring out their abilities	1		o Moral Principles (Personal)	8
	o allows employees to make decions	1	Organisational culture		
	o focuses on the project deliverable rather than micromanagement	1		o Moral Principles (Organisational)	15
	o for accountability freedom to carry-out your duties	1		o Culture of the organisation	31
	o freedom to carry out duties as per your training	1		o Pyschological safety	13
o Culture of the organisation		31			
	o a pleasant working environment	1	Manager accountability		
	o the culture of the organisation	11		o Leadership	12
	o has a positive energy	1		o Management	8
	o a diverse organisation	3		o Manager recognition	32
	o free of blame culture	2			
	o free of rank	1			
	o inclusiveness	5	Peer accountability		
	o the culture of the organisation	1		o Team Dynamics	10
	o the sense of belonging	2		o Peer recognition	4
	o welcoming	1			
	o where employees are heard	2			
	o The culture driver overrides all accountability factors	1	System accountability	o Incentives	13
o Incentives		13		o Resource availability	5
	o incentives	4		o Performance management	8
	o money	1		o Risk management	2
	o money but it can be limiting when you challenges come	1		o Organisational support	9
	o where employees are rewarded for good performance	3	Policy and regulation		
	o the monetary value of the project	1		o Legal compliance	10
	o reward system	3			
o Individual Attributes		18			
	o enjoying what you do	4			
	o purpose	3			
	o the position you hold	7			
	o for accountability self-driven	1			
	o The driver of accountability inferred authority	1			
	o The driver of accountability the appointment	1			
o Leadership		12			
	o leadership	4			
	o for accountability leadership role modelling accountability	2			

	o for accountability leading by example	1		
	o where leaders are role models	1		
	o where leaders are supportive	3		
	o Leadership fosters passion of junior employees	1		
o Legal compliance		10		
	o compliance systems	3		
	o the legal appointment	1		
	o the legal requirements	6		
o Management		8		
	o communication	4		
	o concerns being addressed	1		
	o empowering employees to do their jobs	1		
	o honest feedback	2		
o Manager recognition		32		
	o being appreciated at work	2		
	o personal image and how others perceive you	1		
	o recognition	7		
	o recognition by peers and manager	2		
	o recognition by senior management	7		
	o acknowledges the effort you put at work	1		
	o recognition by manager	3		
	o where employees are recognised	2		
	o where employees are recognised for their efforts	1		
	o of recognition may kill the spirit of another employee instead of motivating them	1		
	o Influential driver recognition by peers and manager	1		
	o Influential driver reputation	1		
	o Recognition: recognition by peers and manager	0		
	o The driver of accountability reputation	2		
	o the reputation can be measured by the extent to which an employee assigned new projects	1		
o Moral Principles (Personal)		8		
	o ethics	3		
	o personal integrity	3		
	o personal principles and life philosophies	2		
o Moral Principles (Organisational)		15		
	o honesty	1		
	o respect	3		
	o transparency	3		
	o trust	8		
o Organisational support		9		
	o support from senior management	4		
	o where employees are supported by management	5		
o Peer recognition		6		
	o The driver of accountability recognition by peers	4		
	o support from peers	2		
o Performance management		8		
	o adding value to customers and the organisation	2		
	o assigning tasks that are not overlapping	1		
	o continuous improvement within the organisation to service the customers better	1		
	o ensuring that the client get value for money spent	1		

	o ensuring that the orgonation and projects taken are profitable	1		
	o meeting the deliverables of the orgonation	1		
	o responsibility to stakeholders	1		
o Personal Development		21		
	o confidence to undertake the assigned tasks	2		
	o self-development	12		
	o technical competence	2		
	o allows employees to learn new skills	1		
	o fosters continuous development	1		
	o has a culture that fosters growth	2		
	o where employees are skilled for the expected deliverables	1		
	o Personal preferences at work are not above the job requirement	1		
o Pyschological safety		13		
	o psychologically safe for employees to meet the job requirements	1		
	o pychological safety to speak up	2		
	o safe and not ruled by fear	2		
	o safe to voice opinions	2		
	o where an employee can express themselves freely	1		
	o where employees are not afraid to fail	1		
	o where employees can freely express themselves	1		
	o where leaders create a safe environment for employees	3		
o Resource availability		5		
	o being equipped with resources to make decions for which you are held accountable	1		
	o having adequate resources	1		
	o where all teh resources are available	2		
	o where employees are provided resources to meet job requirements	1		
o Risk management		2		
	o ensuring safety of people working under you	1		
	o fear of the unknown	1		
o Role clarity and expectations		41		
	o having a wholtic view of impact of decion	1		
	o clarity of expectations	16		
	o clarity of roles and responsibilities	7		
	o job description	3		
	o the set milestone as a reference point	1		
	o understanding of priorities and responsibilities	1		
	o empowers employees to perform the expected deliverables	1		
	o for accountability clarity of expectations	1		
	o has clear targets	1		
	o clear designation of duties	1		
	o clear on goals that have to be achieved	1		
	o the one that has clear expectations	1		
	o the one that has clear rules	1		
	o where deliverables are communicated and expected	1		
	o where employees are clear on their roles and responsibilities	1		

	○ where employees are clear on what expected of them	1			
	○ where everyone works together towards a common goal	1			
	○ the nature of the work you do	3			
○ Team Dynamics		10			
	○ team alignment	1			
	○ team support	1			
	○ teamwork	7			
	○ good relationship with peers	1			

Appendix 3: Code table of the most influential drivers of accountability as perceived by managers and junior employees of private organisations

Code	Grounded	Category	Code	Grounded	Theme	Category	Grounding
		Clear roles and responsibility		10	Clear roles and expectations		10
o Highest rank is clear roles and responsibilities	2		o Highest rank is clear roles and responsibilities	2		Clear roles and expectations	10
o Highest rank is having a set target	1		o Highest rank is having a set target	1	Self-accountability		6
o Highest rank is monetary value of the project	1		o Second highest driver is job description	1		Moral principles (personal)	6
o highest rank is organisational culture	1		o Second highest driver is understanding of priorities and responsibilities	1	Peer accountability		2
o Highest rank is personal integrity	1		o Second highest rank is clear expectation	2		Team dynamics	2
o Highest rank is personal values and principles	3		o Second highest rank is setting goals	1	Manager accountability		12
o Highest rank is pleasant work environment	1		o Highest rank is responsibility for duties	1		Management (recognition, communication, motivation, treatment)	12
o Highest rank is respect other peoples time	1		o Third highest rank is knowing what is expected of you	1	System accountability		18
o Highest rank is responsibility for duties	1					Incentives	4
o highest rank is responsibility to stakeholders	1	Moral principles (personal)		6		Performance management	3
o Highest rank is salary	1		o Highest rank is personal integrity	1		Organisational support	5
o Highest rank is support by senior management	1		o Highest rank is personal values and principles	3		Risk management	3
o Highest rank is trust	1		o Second highest rank is integrity	1		Legal requirements	3
o Organisational culture is not influential in fostering accountability	1		o Thrid highest ranking is purpose	1	Organisational culture		12
o Highest rank is career advancement	1	Incentives		4		Organisational culture	6
			o Highest rank is monetary value of the project	1		Moral principles (organisational)	6
o Second highest driver is availability of resources	1		o Highest rank is monetary value of the project	1			
o Second highest driver is job description	1		o Highest rank is salary	1			
o Second highest driver is management support	1		o Third highest rank is incentives and potential growth	1			
o Second highest driver is understanding of priorities and responsibilities	1	Personal development		4			
o Second highest is honesty and transparency	1		o Third highest rank is incentives and potential growth	1			
o Second highest rank is clear expectation	2		o Highest rank is career advancement	1			
o Second highest rank is company values	1		o Second highest rank is enjoying what you do	1			
o Second highest rank is culture	3		o Third highest rank is growth prospects	1			

o Second highest rank is enjoying what you do	1					
o Second highest rank is ensuring the safety of people working under you	1	Organisational culture		6		
o Second highest rank is having the right resources to be accountable	1		o highest rank is organisational culture	1		
o Second highest rank is integrity	1		o Highest rank is pleasant work environment	1		
o Second highest rank is legal appointment	1		o Second highest rank is culture	3		
o Second highest rank is legal requirements	1		o Third highest rank is encourage the right work culture	1		
o Second highest rank is recognition by manager	1					
o Second highest rank is recognition by senior management	2	Moral principles (organisational)		6		
o Second highest rank is sense of being responsible for people working under you	1		o Highest rank is respect other peoples time	1		
o Second highest rank is setting goals	1		o Highest rank is trust	1		
o Second highest rank is support from senior managers	1		o Second highest is honesty and transparency	1		
o Second highest rank is teamwork	1		o Second highest rank is company values	1		
o Second highest rank is transparency with those I work with	1		o Second highest rank is transparency with those I work with	1		
			o Third highest rank is trust	1		
o Third highest is equal treatment of employees	1					
o Third highest rank is effective communication	1	Performance management		3		
o Third highest rank is encourage the right work culture	1		o Highest rank is responsibility for duties	1		
o Third highest rank is fear of repercussion for noncompliance	1		o highest rank is responsibility to stakeholders	1		
o Third highest rank is growth prospects	1		o Third highest rank is standard and meaasure against a milestone	1		
o Third highest rank is incentives and potential growth	1					
o Third highest rank is knowing what is expected of you	1	Organisational support		5		
o Third highest rank is legal appointment	1		o Highest rank is support by senior management	1		
o Third highest rank is motivation from employer	1		o Second highest driver is availability of resources	1		
o Third highest rank is recognition by manager	3		o Second highest driver is management support	1		
o Third highest rank is standard and meaasure against a milestone	1		o Second highest rank is having the right resources to be accountable	1		
o Third highest rank is teamwork	1		o Second highest rank is support from senior managers	1		
o Third highest rank is trust	1					

o Thrid highest ranking is purpose	1	Risk management		3		
			o Second highest rank is ensuring the safety of people working under you	1		
			o Second highest rank is sense of being responsible for people working under you	1		
			o Third highest rank is fear of repercussion for noncompliance	1		
		Legal requirements		3		
			o Second highest rank is legal appointment	1		
			o Second highest rank is legal requirements	1		
			o Third highest rank is legal appointment	1		
		Management		12		
			o Second highest rank is recognition by manager	1		
			o Second highest rank is recognition by senior management	2		
			o Third highest is equal treatment of employees	1		
			o Third highest rank is effective communication	1		
			o Third highest rank is motivation from employer	1		
			o Third highest rank is recognition by manager	6		
		Teams		2		
			o Second highest rank is teamwork	1		
			o Third highest rank is teamwork	1		

Appendix 4: Accountability mechanisms including those not linked to accountability sub-constructs

Theme	Category	Code	Grounded
○ Employee development			7
	Promotion	○ continuous learning and development	2
	Training	○ Mechanism for accountability is toolbox talks	1
		○ training	2
		○ accountability is promotion	1
		○ need to be continuously improved and optimised	1
○ Employment contract			9
	Employment contract	○ accountability is employment contract	7
		○ job description	1
		○ legal appointment	1
○ Management support			6
	Resources	○ adequate resources	1
		○ reporting structure	1
		○ Mechanism for accountability is getting to know your employees through surveys	1
		○ Mechanism for accountability is having all the required resources	1
		○ Mechanism for accountability is management supervision	1
		○ Mechanism for accountability is relationship with senior management	1
○ Meetings			9
		○ Mechanism for accountability is meetings	1
		○ Mechanism for accountability is monthly project status reviews	1
		○ Mechanism for accountability is planning	1
		○ Mechanism for accountability is project status review meetings	0
		○ Mechanism for accountability is shiftily or daily engagements with the team	2
		○ Mechanism for accountability is team meetings	1
		○ Mechanisms for accountability is weekly meetings	3
		○ The mechanism for culture and ethics is weekly meetings	1

		o No formal mechanism for reputation driver	1
o Organisational culture			6
		o Employee surveys measured culture and values	1
		o Mechanism for accountability is increased visibility	1
		o Mechanism for accountability is teambuilding exercises	1
		o Mechanism for accountability is teambuilding to encourage the culture of the organisation	1
		o Mechanism for accountability is the culture and environment	1
		o Mechanism for culture is annual awards given to candidates that embody the company values	1
o Performance review			44
	KPI	o Accountability monitoring mechanisms are used by senior managers to frustrate junior employees	1
		o All measures of accountability hinge on KPIs, including recognition	1
		o Mechanism for accountability is clear expectations	2
		o Mechanism for accountability is client expectation	1
		o Mechanism for accountability is feedback	1
		o Mechanism for accountability is feedback from peers	1
		o Mechanism for accountability is feedback from senior management	1
		o Mechanism for accountability is for junior employees to take initiative on continuous feedback throughout the year	1
		o Mechanism for accountability is KPIs	11
		o Mechanism for accountability is peer reviews	1
		o Mechanism for accountability is through HR processes	1
		o Mechanism for accountability is written communication of tasks	1
		o Mechanism for perception by manager is KPI	1
		o Mechanisms for accountability are not important as people can still find ways of hiding important information	1
		o Mechanisms for accountability is anonymous hotlines where employees are rated on how well they uphold company values	1

		o Mechanisms for accountability is performance review by manager	9
		o Mechanisms for accountability is setting objectives and targets	1
		o Mechanisms for accountability is setting quarterly goals and target	1
		o Performance reviews delay employees progress	3
		o Performance reviews are subjective	2
		o Performance reviews kill employees confidence	2
		o The KPI mechanism of accountability needs to be linked to personal development goals	1
		o The mechanism for responsibility to stakeholders is KPIs and weekly meetings	1
		o The performance metrics include values and ethics of the company	1
o Set targets and deadlines			9
		o Mechanism for accountability is continuous evaluation of task deadlines	1
		o Mechanism for accountability is schedule	1
		o Mechanism for accountability is set deadlines	1
		o Mechanism for accountability is set targets	1
		o Mechanism for accountability is setting deadline	1
		o Mechanism for accountability is the work schedule	1
		o Mechanism for accountability is work schedule	1
		o Mechanism that can work is deliverable based	2
o Systems, policies and procedures			26
		o Accountability mechanism is the project charter	1
		o Accountability mechanisms that are imposed by the client are better than the internally developed ones	1
		o Mechanism for accountability is a good reporting structure	1
		o Mechanism for accountability is budget allocations	2
		o Mechanism for accountability is code of ethics to monitor integrity	1
		o Mechanism for accountability is company policies and systems	1

		o Mechanism for accountability is establishing a workplan	1
		o Mechanism for accountability is induction process	1
		o Mechanism for accountability is job specifications	2
		o Mechanism for accountability is meeting the job specifications	1
		o Mechanism for accountability is policies and procedures	2
		o Mechanism for accountability is project allocation based on experience and competence	1
		o Mechanism for accountability is reward system	1
		o Mechanism for accountability is staff guidelines which details how employees should do their jobs	1
		o Mechanism for accountability is standards and procedures	1
		o Mechanism for accountability is systems and procedures	1
		o Mechanism for accountability is the project cost control system	1
		o Mechanism for accountability is transparency around the reward system	1
		o Mechanisms for accountability is alignment with different Departments within the organisation	1
		o Mechanisms for accountability is monthly tracking of goals	1
		o Mechanisms for accountability is procedures	1
		o Mechanisms for accountability is standard operating procedures	2
o Timesheets			9
		o Mechanism for accountability is biometric reporting for duty	1
		o Mechanism for accountability is timesheets	6
		o Mechanisms for accountability is logging systems that track time spent working	1
		o Timesheets are important mechanisms of accountability as they provide an understanding of what's going on in the business	1

Appendix 5: Interview guide

Research title: The perceived factors that drive accountability in private sector organisations of South Africa

Research questions	Interview questions
<p>Research question 1: What do managers and lower-level employees perceive to be the factors that drive accountability?</p>	<ol style="list-style-type: none"> 1. What do you understand by the term, accountability? 2. Tell me about your experience on accountability as a manager/employee?
<p>Research Question 2: How do managers and lower-level employees perceive the specific factors and which ones do they consider as most influential in fostering accountability within an organizational context, especially concerning employee productivity?</p>	<ol style="list-style-type: none"> 1. How is accountability enabled in the work environment? This is in terms of the factors that drive accountability. 2. Which of the listed factors are most influential in fostering accountability? 3. How can the factors be enacted in organization? <p>Prompters:</p> <ul style="list-style-type: none"> • Components of accountability • Mechanisms of accountability
<p>Research Question 3: How do managers and lower-level employees perceive the interrelatedness of factors driving accountability, and how does this perception influence their views on accountability?</p>	<ol style="list-style-type: none"> 1. May you kindly rate the factors you identified in order of priority? 2. How do these factors work together or in isolation to influence accountability?

INTERVIEW CONSENT FORM

Research title: The perceived factors that drive accountability in private sector organisations of South Africa

I am currently a student at the University of Pretoria's Gordon Institute of Business Science and completing my research in partial fulfilment of an MBA.

I am conducting research on factors that drive accountability in the workplace and am trying to find out more about the perceptions of accountability as experienced by managers and employees. Our interview is expected to last about an hour and will help us understand the main factors that drive accountability as perceived by managers and employees. **Your participation is voluntary, and you can withdraw at any time without penalty.** Your name and that of the organisation will be kept confidential and not disclosed. All data will be reported without identifiers. If you have any concerns, please contact my supervisor or me.

Our details are provided below.

Researcher name: Nonkanyiso Zungu

Email: 27236031@mygibs.co.za

Phone: 084 800 0187

Research Supervisor Name: Hugh Myers

Email: myresh@gibs.co.za

Phone: +27 11 771 4000

Signature of participant: _____

Date: _____

Signature of researcher: _____

Date: _____

INTERVIEW GUIDE

Research title: The perceived factors that drive accountability in private sector organisations of South Africa

Research questions	Interview questions
<p>Research question 1: What do managers and lower-level employees perceive to be the factors that drive accountability?</p>	<p>3. What do you understand by the term, accountability? 4. Tell me about your experience on accountability as a manager/employee?</p>
<p>Research Question 2: How do managers and lower-level employees perceive the specific factors and which ones do they consider as most influential in fostering accountability within an organizational context, especially concerning employee productivity?</p>	<p>4. How is accountability enabled in the work environment? This is in terms of the factors that drive accountability. 5. Which of the listed factors are most influential in fostering accountability? 6. How can the factors be enacted in organization?</p> <p>Prompters:</p> <ul style="list-style-type: none"> • Components of accountability • Mechanisms of accountability
<p>Research Question 3: How do managers and lower-level employees perceive the interrelatedness of factors driving accountability, and how does this perception influence their views on accountability?</p>	<p>3. May you kindly rate the factors you identified in order of priority? 4. How do these factors work together or in isolation to influence accountability?</p>