

**Influence of individual culture on accountability for senior managers**

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## ABSTRACT

Accountability has been a leading topic in the minds of global business leaders and political leaders, while accountability's function seems to be diminishing within the leadership hierarchy. Many people ranked accountability as one of the top challenges within their companies; hence, there is a need to improve accountability in business and wider society, including the public sector. Accountability has been identified as a complex process in literature. While existing literature has also identified factors that influence accountability, there is little empirical research on the influence of individual culture on accountability. For the purpose of this study, individual culture was the expression of norms, values and customs, which are exercised and expressed through behavioural characteristics. This study aimed to gain insights on how individual culture influences accountability. Understanding how individual culture influences accountability in the workplace will assist senior managers in organisations to use individual culture better to drive accountability for improved performance.

The study followed a qualitative, exploratory research method to gain new insights on how or if individual culture influences accountability in the workplace. For this purpose, 11 semi-structured conversational, in-depth interviews were conducted with senior managers who came from five industries: information, communication and technology (ICT); the public sector; retail; financial services (banking and insurance). A thematic analysis was used to analyse each interview.

The key finding from the study was that individual culture influences accountability. Values emerged strongly as the individual culture component that influences accountability significantly. The findings refuted that customs and norms have an influence on accountability in the workplace; however, there is a relationship among values, norms and customs, which drive behavioural characteristics. Emotional intelligence, communication, contextual leadership and cultural intelligence emerged as factors to use to create an accountable environment, and to effectively hold others accountable in the workplace. The findings refuted the literature that accountability is exercised through power between an agent and a principal; instead, the findings determine that accountability is self-imposed, based on an individual's ethics, values and moral compass. Company processes and systems must be used to hold people accountable, creating common goals and values, which removes ambiguity in the tasks and expectations. The findings add to the accountability literature by closing a gap in literature on how individual culture as defined influences accountability.

**Keywords:** Cultural values, norms, and customs; Cultural diversity, Culture Intelligence, Accountability; Agency Theory; Emotional Intelligence.

**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 have obtained the necessary authorisation and consent to carry out this research.

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# 1 CHAPTER 1 DEFINITION OF THE PROBLEM

## 1.1 Background and Rationale

In recent years, accountability has been a leading topic among global business leaders, government and political leaders. For example; the recent cases in the media that involve a professional services firm (KPMG), a Gupta-linked private company (OakBay Investments) and the Provincial Government of the Free State (Amabhungane, 2017); or the Steinhoff International case for accounting irregularities (Strydom, 2017) for which Godi (2018) asked the Standing Committee on Public Accounts to take up the matter and seek accountability from Steinhoff, or the case of the Esidimeni Hospital, where there is “pointing of fingers in all directions” (Tabane, 2018). The (WEF) World Economic Forum (2018) has revealed that accountability seems to be diminishing the lower down one moves on the leadership hierarchy with managers demonstrating less accountability for actions taken or decisions made.

According to Hall, Frink and Buckley (2017), it is evident from literature that there are cultural factors in feelings of accountability, literature does not seem to indicate individual culture as a construct of accountability. Also, relationships between accountability and ethical behaviour have not yet been fully established and warrants further empirical research. This study will focus on individuals’ cultural influence on accountability to close the missing gap in literature. Gelfand, Raver, and Lim (2004) indicated that accountability has multiple cultural dimensions which encourages intensive research and rich data gathering. Literature also indicates that there may be elements of accountability which depend on culture.

Culture in the context of this study refers to expression of norms, values and customs, which reflect typical behavioural characteristics of an individual (Takatera & Yamamoto, 1987). Societal culture is deeply entrenched in values, attitudes, norms, practices and related ways of society (Chawla & Sujatha, 2015); the individual’s culture can be related to national level culture dimensions developed by Hofstede (1984). While the individual’s identity in nature differs across cultures, the implications for accountability may differ as well; such may exist because of various culture elements such as individualism vs collectivism and power distance (Hall et al., 2017).

There is an increasing dominance of global companies with worldwide footprint. The success of these companies depends on how they integrate multi-cultures and macro-cultures (national cultures as defined by Hofstede, Hofstede and Minkov (2010). Diversity in contemporary society is increasingly becoming common due to interaction of languages, cultures, religion and a host

of other factors. Therefore, this encourages an increase of cross culture management in order to live a global society. One obvious reason for better cross-cultural management is globalisation. Global companies are becoming dynamic with their operations and managing of relationship between global companies is becoming extremely complex (Scott, 2016). Diversity creates a potential for increased confusion and resulting in conflict as a result of the different ways individuals try make sense of the world around them; and how they shares that sense with others (Beebe, Beebe, & Redmond, 2007).

Haimowitz (2014) posed that the process of integrating cultures commonly require collaboration among employees of various races and nationalities; this can be complex as there is a potential for intercultural anxiety, tensions and conflict originating from various perceptions, values, and norms. One needs to be aware of cultural difference in order to understand the importance of managing cultural diversity (Sultana, Rashid, Mohiuddin, & Mazumder, 2013). Senior managers in any business or in the public sector should have knowledge of the impact of a multicultural workforce in order to achieve organisational effectiveness (Holmgren & Jonsson, 2013).

Morgan (2015) indicated that managers must be leaders of businesses in order to drive their vision; hence, the influence of culture on accountability is important for senior managers in their drive to achieve business objectives. Pinter et al. (2007) discovered that accountable leaders are more competitive compared to those being less accountable, indicating that accountability has a positive impact for and on businesses.

Hall et al. (2017) stated that the current literature on accountability had limitations as a result of the context, considering that national cultures, which impact individual sub-cultures, are different. The degree to which accountability can result into other cultural norms, cultural values, and cultural customs is a topic that require further exploration. The impact of culture in the workplace has been researched generally, for example in a study by Ghemawat and Reiche (2011), titled national cultural differences and multinational business; or the study by Reddy (2011) on cultural dimensions and the impact on performance management; following on a study by Newman and Nollen (1996) of culture and congruence: the fit between management practices and national culture.

The influence of an individual's cultural dimensions on accountability for senior managers has not been researched in detail. South Africa is a diverse society with multiple cultures, religions and languages, which translates into various values, beliefs, norms and customs for the individuals. With South Africa being an important country affected by globalisation, a number of multinational

companies are based in South Africa that may benefit from this study. Literature further indicate that “recurrent crises across the globe affect various aspects of social life, and each corner responds with calls for accountability, including in domains such as governance, commerce, education, and medicine. Such calls are rooted in the belief that answerability is key for social well-being, and it may well be. However, accountability initiatives do not have a strong record of success” (Hall et al., 2017, p. 218). This research is based on human behaviour and will study the influence of culture on accountability for senior managers. It is not yet clear how the effects of culture impact the various inherent challenges of intercultural efforts (Chua, 2013).

## **1.2 Purpose Statement**

### **1.2.1 Research objectives**

Businesses and leaders in business have called for greater accountability in recent years as it is deemed not only central to performance in organisations, but also a governance factor. So far, there had been less empirical research on the influence of individual culture on accountability. The literature review confirmed a lot of research had been done on various aspects of culture, and a theoretical framework has been developed for accountability, thus valid for this study (Mero, Guidice, & Brownlee, 2007). There is however less research available on the influence of individual culture as a variable of accountability (Hall et al., 2017). The contribution of this study is aimed at daily reality, looking into the feelings and the experiences of individual lives of the senior managers are conducted into the business environment. The study examines accountability and aims to study the influence of individual culture on accountability.

The key objectives to be addressed by the research questions is gaining new insights into what is understood by the term culture and its components; obtain insights into what influences individual culture for better accountability; determine which of the identified components of culture is the most influential on accountability; and determine, which culture components could senior managers use to influence accountability in the workplace.

Pearson and Sunderland (2017) state that accountability within organisations can be enhanced if there are people in the workplace who account to themselves, and these employees can be trained for the tasks they are needed for. The influence of the individual’s culture on accountability is important to understand as culture is an important aspect of shaping employees’ behaviours within organisations (Scott, 2016). This study intends to give insights to businesses about the influence of individuals’ culture on accountability. It will therefore address the individual culture

differences in order to improve organisational performance. White and White (2017) indicated that accountable employees are more responsible as they do not blame others, and they honour their commitments despite various obstacles and setbacks. Thus, an assumption that more accountable employees and managers may improve organisational performance.

### **1.2.2 Purpose of the study**

Increasing globalisation theoretically enables cross-cultural interaction, resulting in a change in the way businesses operate today. The cross-cultural interactions also change the society's way of behaving and, in fact, foster new belief, norms, values, and customs. Various cultures are forced to collide as a result of globalisation at a national level, the regional level and organisational level; this inspires cultural exchanges. Businesses therefore need to learn to integrate multicultural for culture diversification in the workplace (Wall, 2013). Damir, Anica, and Zeljka (2016) confirmed that tolerance and acceptance of cultural diversity could be a competitive advantage which may give rise to enhancement of company performance for success; however, Chua (2013) highlighted that it is not clear how the individual culture influences accountability, considering the various inherent challenges of intercultural efforts.

It is vital for senior managers to learn how to adapt the management styles when managing people with and of different cultures. Culture affects all multinational companies, and culture is an important aspect in shaping employee behaviour; therefore, senior managers need to understand the core of each individual culture to appreciate the role individual culture plays in accountability (Scott, 2016). White and White (2017) indicated that organisations desire a culture of accountability and this culture is influenced by the leadership of the organisation.

Accountable employees, especially those in leadership roles, have to be more competitive than those with less accountable roles (Pinter et al., 2007). A very competitive environment results in good and bad results for businesses; one adverse impact is conflict among employees as a result of a very competitive environment. To create an accountable environment, the leadership (senior managers in this case) must be consistent and reward accountable behaviour; and being role models, senior managers must also have and display the accountable traits desired from employees (White & White, 2017).

According to Mihanovic, Hunjet and Primorac (2016), a comprehension of different norms and customs can give vital support for senior managers in the reduction of potential conflict between multicultural employees. An effective cross-culture management style adequately addresses transparency and embracing of individual differences in people in order to achieve a culturally

diverse environment for better performance of the business (Scott, 2016). Senior management firstly has to recognise the differences in employee cultures, their meaning and how these influence employee accountability. In a diverse environment, particularly found in multinational companies, cultural differences impact the ability for cooperation, collaboration, and ultimately performance of companies. Every culture has its own conscious and unconscious values, ideas, symbols and views that form its behaviour and are passed from one generation to the next. Culture is also viewed as the material and immaterial world, which is built and nourished by humans (Mihanovic et al., 2016).

This study focuses on the influence of the individual's culture on accountability, with special attention on culture traits, such as background, values, norms, beliefs and customs (Mihanovic et al., 2016). The aim of the study is to give insights into the influence of individual culture on accountability as evidenced by the intercultural and multicultural differences of senior managers; and also provide insights that may be important for the continued success of companies and senior managers. Daft (2015) indicated that successful leaders recognise that culture is an integral component in and for an organisation's strategic success.

Integrating multicultures and intercultures by companies in their internal processes has become increasingly complex and challenging because of globalisation. An individual's culture can adversely affect companies that do not consider the influence of culture on accountability at an individual level (Holmgren & Jonsson, 2013). Senior managers will gain insights from this study into the influence of individual culture on accountability. These insights will be beneficial for companies looking to achieve effective operations, where accountability is integrated into the organisational culture and where they have to manage culture conflicts caused by the impact of individuals' culture. The study intends to help senior managers understand the influence of individual culture on accountability and to consider culture diversity as an important consideration for accountability within their work environment. This will help prevent or minimise culture conflicts that could have a negative impact on individuals' accountability.

This chapter has provided the statement of the problem, the introduction and background to the study. Chapter 2 presents an overview of the theoretical framework and literature review as it relates to culture and accountability. Chapter 3 outlines the research questions and the structure of the interview questions. Chapter 4 illustrates the methodology used to collect and analyse the data in this study. Chapter 5 presents the analysis of the research data. Chapter 6 presents the interpretation of the results, while Chapter 7 presents the research conclusion.

## 2 CHAPTER 2 LITERATURE REVIEW

### 2.1 Introduction

Research on accountability found that only some of all the unethical behaviour or acts witnessed at work are confronted out of the 63% of participants who witnessed minor and major unethical activity (Patterson, Grenny, Maxfield, McMillan, & Switzler, 2013), while Pomeroy (2015) discovered that 82% of people in organisations believe cannot hold others accountable, yet 91% rank accountability as one of the top needed behaviours in their companies. There is an obvious need to improve accountability as part of good governance in business and wider society, including the public sector.

Romzek (2015) refer to accountability as a complex phenomenon that requires active management due to its complexity; and this concept is not to be solved with formulas. Accountability is considered complex due to broad attributes of internal or external factors. A person or organisation is held accountable for the cause of the outcome when the cause of the outcome is attributed to internal factors, which they should have control over (Bakkera, van Bommela, Kerstholt, & Giebels, 2018).

Individuals generally have to consider structural forces in their organisations, which enable or constrain them, thereby impacting on their performance. Employees have an ability to adapt their cultures for better organisational structure (Patterson, 2014). Successful individual interventions include respecting other individuals' beliefs, values, norms, and meanings and leverage them to take advantage of, or overcome, the structural limitations to individuals (Asad & Kay, 2015).

There are existing theories and research on accountability as a construct on its own; however, not enough research exists on individual culture as a variable that influences accountability (Hall et al., 2017). Culture is described as a multidimensional, understanding of culture as a multidimensional construct can help explain variation in behaviour in a conceptual way (Singer, Dressler, & George, 2016). Literature describes three dimensions of culture, being knowledge, practice, and change (Asad & Kay, 2015).

This study focuses on the first cultural dimension, being cultural knowledge. Cultural knowledge includes all the shared ideologies, beliefs, values, norms, and meanings to which groups of individuals attribute significance (Asad & Kay, 2015). This is in line with one of the definitions of culture being the set of beliefs, norms and preferences that are shared among the members of a

social group (Brown, Henchoz, & Spycher, 2018).

Dubnick (2005) suggested that the concept of accountability increasing performance had been accepted without careful examination. Laegreid (2014) indicated that the relationship between accountability and performance is a serious topic for business, and that business has to operate within a multidimensional accountability, which goes beyond hierarchical accountability. Recently, Junne (2018) indicated that increased pressure regarding accountability in conjunction with monitoring performance encourages senior managers to achieve their targets, thereby improving company performance. However, senior managers may not be able to give full account of their actions and decisions due to pre-existing norms that enforce disciplinary actions, which may result in resistance against being held accountable. This would mean that full accountability would be impossible if managers can select what to feel accountable for and what not.

## **2.2 Theoretical Background of Accountability**

Accountability has been well researched by various scholars (Hall, Ferris, Bowen, & Fitzgibbons, 2007; Bovens, 2014; Gelfand et al., 2004; Hall et al., 2017; Pearson & Sutherland, 2017; and Rus, van Knippenberg, & Wisse, 2012) over many decades. However, due to the complexity of accountability as a construct, there is no single definition of what accountability is. There is a general consensus among scholars that accountability is concerned with who is holding who accountable, for what is the person being held accountable and how is accountability upheld in the workplace (Bracci, 2014). There is limited research available on individuals' culture influence on accountability (Hall et al., 2017). Studies on accountability are mostly found in research on human behaviour, psychology and leadership. Accountability is a complex construct, and as a result, many scholars have come up with a range of definitions (Pearson & Sutherland, 2017); most of which are not relevant for the purpose of this study. Below are some of the more recent definitions, which have been extended in literature of accountability.

Accountability theory originates a principal and the agent agreed relationship and the set expectations amongst the parties in the relationship (Eisenhardt, 1989). This theory is generally known as the agency theory; many scholars believe this theory is the basis of accountability theory that has been developed over the years (Mero, Guidice, & Werner, 2014; Mansouri & Rowney, 2014). However, accountability as a complex construct with multiple concepts cannot be restricted only to the principal-agent theory and its model (Mansouri & Rowney, 2014; Eisenhardt, 1989). Accountability principles expand beyond the basic principles and process aligned with a principal-agency relationship which entail monitoring for enhanced performance

(Mero et al., 2014). This also requires that the individual party expectations (be it subjective or internalised accountability) in the principal-agency relationship are taken into account (Hall & Ferris, 2011).

Accountability is also defined as a perception of anticipated actions from decision taken which is assessed by those who are responsible for the outcome and that rewards or sanctions are believed to be contingent on this expected evaluation (Hall & Ferris, 2011). Various scholars associate accountability with holding other accountable for their actions to some higher researchery (Ferry, Eckersley, & Zakari, 2015). Hordorf and Greenwald (2018) confirmed this notion by stating that accountability is based on one's behaviour that builds trust and this enables accountability to another person.

Although the meaning of accountability has somehow been extended in several different dimensions, often accountability is seen as a foundational component of a healthy and sustainable culture (Raymond, 2016), while other scholars agree on the importance of a two-way relationship between the 'agent' and the 'principal', whereby the agent is accountable to the principal for its actions (Ferry, Eckersley, & Zakari, 2015).

Accountability is a directional process, which can be described as a horizontal and vertical process. Generally, power between the agent and principal has a negative understanding within organisations, although it regulates the relations to understanding organisational systems. Exerting undue power is usually perceived as the maintenance of hierarchies and subordinated positions; therefore understanding the role of power in accountability is important (Fleming & Spicer, 2014).

People make one another accountable based on their relationship, and this results in expectations of fulfilling certain tasks or outcomes that are open to praise or criticism, depending on one's actions (Holdorf & Greenwald, 2018). However, when managers put emphasis on outcomes, it is sometimes difficult to hold them accountable when there is an attribution problem associated with actual behaviour and actions of the manager (Bakkera et al., 2018). Managers generally insist on output because it is easier to measure and the monitoring process does not become a significant cost or burden on the organisation (Christensen & Laegreid, 2015).

Bakkera et al. (2018) indicate that internal factors result in an individual being held accountable for the outcome of their actions. These outcomes and actions are influenced by the information shared with the person being held accountable. Therefore, the concept of being held accountable

requires further elaboration to understand what it means to be “accountable”.

There is a belief that accountability only occurs from a position of power or by exerting influence on others (Lindberg, 2013). McKernan (2012) posed that exerting influence or enforcing accountability through power results in employees who just “fit in” and this questions the value of accountability when enforced, this compromises employee’s free will towards accountability. It is worth noting that power is useful for those accountable for others when exercised through reward systems and punishment for lack of performance in order to improve overall performance in the workplace. This will therefore have an impact on individual employee performance (Steinbauer, Renn, Taylor, & Njoroge, 2014).

### **2.2.1 Vertical accountability**

Vertical accountability refers to upward accountability between and from employees to leaders (Diamond & Morlino, 2004). Guidice, Mero, Matthews, and Greene (2016) defined this as administrative accountability; that is an employee’s hierarchy role, which requires a subordinate to account to its superiors for their performance and tasks. Vertical accountability requires account of performance, where formal power relationships between principals and agents (owners - top management, manager – subordinate employees) exist (Cäker & Nyland, 2017).

### **2.2.2 Horizontal accountability**

Horizontal accountability refers to answering to another person not as part of a regular command-and-obedience relationship (Diamond & Morlino, 2004). The informal power relationships (peer to peer and subordinate) in which answering for one’s performance may be expected due to contractual agreements or social expectation is described as the horizontal accountability (Cäker & Nyland, 2017).

Accountability can strongly enhance management of employees in the work place and improve performance (Mero et al., 2014), although this may be extremely complex to implement in the workplace except where it is reduced to contractual agreements. Hall et al. (2017) suggested that inherent in discussions of accountability is the notion of an expected evaluation that enforces accountability by employees.

Mitchell, Hopper, Daniels, Falvy, and Ferris (1998) indicated that without accountability, individuals disregard the consequences imposed by others. Therefore, “accountability is a fundamental element in all societies and to organisations” (Hall et al., 2017, p. 205) for better

behaviour in society and within organisations.

Junne (2018) discovered that accountability is affected, if individuals have an ability to act with **transparency** by subjecting individual functions and identities within an organisation to predefined norms that are enforced by disciplinary measures. Therefore, monitoring and holding individuals accountable should lead them to thoroughly weigh their behavioural options and whether the options are defensible to others. Accountability expectations also put pressure on individuals and this affects processing of information, which enhances conformity within an organisation (Rus, Knippenberg, & Wisse, 2012). This could then mean that the organisation may have a lack of information, which may impact transparency.

Bovens (2014) indicates that within accountability there are other concepts, that includes **transparency**, efficiency, responsiveness, **responsibility** and **integrity**. The theoretical framework also describes accountability as being formal and informal (Hall et al., 2017). This study places emphasis on the following concepts: transparency, responsibility and integrity; and formal and informal accountability.

### **2.2.3 Responsibility**

Pearson and Sutherland (2017) confirmed the notion by Bovens (2014) that responsibility forms the basis or is a concept of accountability in their study of self-accountability, also known as informal accountability. Responsibility (which includes values and strongly held beliefs) is considered a subcomponent of accountability among accountability researchers (Schlenker, Weigold, & Doherty, 1991). Pearson and Sunderland (2017) also proposed that responsibility is a key element of accountability when considering the concept of self-accountability for behaviour and performance.

In this study, the researcher considers the responsibility concepts of 'values' and 'beliefs' as they connect to what is defined as "culture" in the context of this study. Responsibility is treated as a key and stable personality trait for employees when considering accountability (Holdorf & Greenwald, 2018). Rus, Knippenberg, and Wisse (2012) previously argued that personality traits can also increase accountability constraints, and to gain full business benefits, these traits must be identified for each individual to increase accountability.

An individual's foresight requires one to evaluate the impact of deciding on actions or inactions, meaning an expectation of a responsible person (Holdorf & Greenwald, 2018). Lauermann (2014) indicated motivation as the driving factor of responsibility because people put in effort, continuous

commitment and determination out of a sense of obligation rather than passion. However, Mansouri and Rowney (2014) proposed that responsibility to oneself is influenced by one's action through motivating factors and value systems.

#### **2.2.4 Transparency**

Kaptein (2008) defined transparency in the context of an organisation as ensuring visibility within the organisation to allow employees to properly modify or correct behaviours, while Hood (2010, p. 989) referred to transparency as 'the conduct of business in a fashion that makes decisions, rules and other information visible from the outside'. Transparency encompasses an element of being accountable to others because of a degree of consequences of ethical or unethical behaviour perceived by employees themselves and their colleagues (Novelskaite, 2014).

Transparency is not simply "a precise end state in which everything is clear and apparent", but a system of monitoring as a form of control. It includes a promise that openness ultimately creates trust (Ananny & Crawford, 2018, p. 3). Due to an organisation's box-ticking approach, transparency does not necessarily improve accountability (O'Neill, 2006). However, Ferry, Eckersley and Zakari (2015) identified that transparency can improve accountability in certain contexts.

Transparency is related to the giving of an account, together with the provision of formal information combined with wider transparency, where informal contacts are crucial in the building of trust (Hyndman & McConville, 2018). Transparency is seen as a 'first prerequisite for accountability' (Gray, Bebbington, & Collison, 2006, p. 337). Transparency can also prevent the abuse of power when holding others accountable (Junne, 2018). Transparency has the potential to lead to trust (Hyndman & McConville, 2018). Literature further elaborates on the transparency construct with various components, where the relationship among these components is important, for example, transparency vs openness, transparency vs clarity and lastly, transparency vs trust.

Street and Meister (2004) proposed that organisational information must be understandable for it to be considered transparent; therefore, clarity implies that received information will hang together in a way that limits ambiguity (Schnackenberg & Tomlinson, 2014).

### **2.2.5 Clarity**

Street and Meister (2004) stated that for clarity of information, it was essential for it to be transparent, and that this made it a contributing factor to holding people accountable. Schnackenberg and Tomlinson (2014, p. 9) defined clarity of information as “the perceived level of lucidity and comprehensibility of information received from a sender”. Clarity can also refer to an organisation’s explicit expectations of employees that they act ethically (Novelskaite, 2014). This occurs the more clear-cut and applicable the expectations and standards are to the situation at hand (Guidice et al., 2016).

How people are held accountable impacts the way “managers engage positively with their empowerment” (Junne, 2018). This is enhanced by decreasing any roles confusion as long as clarity and trust exist. It can be achieved through clearly defined rules, well-structured roles and adequate performance measures (Marginson, McAulay, Roush, & van Zijl, 2014). Laird, Harvey, and Lancaster (2015) also proposed that it removes any possible ambiguity if one clearly identifies the relationship between performance and the rewards or sanctions through formal accountability systems.

### **2.2.6 Trust**

Rousseau, Sitkin, Burt, and Carmerer (1998, p. 395) defined trust as ‘a psychological state comprising one’s intention to accept vulnerability based on positive expectations of the intentions or behaviour of another’. The state of mind which result from behaviour and choices is understood to be Trust. Hordorf and Greenwald (2018) state that one’s behaviour builds trust and enables accountability to another person, where “actions speak louder than words”. Accountability plays a potential key role in building and maintaining trust (Hyndman & McConville, 2018).

Empirical evidence from Bennis, Goleman, and O’Toole (2008) as well as Fleischmann and Wallace (2005) suggested that transparency is the driver of trust among the parties. This was recently confirmed by Schnackenberg and Tomlinson (2014) by indicating that transparency impacts trust via its components of trustworthiness and that transparency is an antecedent of trustworthiness.

### **2.2.7 Informal accountability**

In an informal accountability system, individuals are more concerned with their reputation and how that impacts on the relationships, and they show this even with existing restrictions of formal systems (Busuioc & Lodge, 2017). With limited literature available in organisational studies to

understand the impact and influence of informal accountability systems, there is a need for further research to close the gap (Pearson & Sunderland, 2017).

Below, one of the forms of informal accountability are highlighted.

#### 2.2.7.1 Felt accountability

Felt accountability is defined as an implicit or explicit expectation that one's decisions or actions will be subject to evaluation by some salient audience(s), including oneself, with the belief in the potential for either rewards or sanctions based on these evaluations (Pearson & Sutherland, 2017). Felt accountability refers to an individual's perceptions of their own accountability (Frink & Klimoski, 1998), it is often referred to as just accountability. Accountability generally increases felt responsibility (Rus, Knippenberg, & Wisse, 2012). Robinson (2009) argued against this notion by describing responsibility as greater than the individual, where he described it as a shared relationship driven by the role based on core virtues such as awareness and integrity.

Often, accountability only occurs when it is requested and the request comes from a position of power (Pearson & Sutherland, 2017). However, forcing accountability from a position of power can lead to conformity and this impacts outcomes in the workplace (Lindberg, 2013). Therefore, Laird et al. (2015) posed that the concept of felt accountability has an impact on the desired outcomes for individuals. Felt accountability is a subjective matter as this is determined by the individual subject to accountability based on their interpretation of accountability within an organisation, this may differ from the general understanding in the work place based on the individuals culture (Laird et al., 2015).

#### 2.2.7.2 Self-accountability

Self-accountability is driven by internalised individual factors towards accountability (Sinclair, 1995) and this gives individuals an opportunity to exchange roles as an audience and agent in the accountability process (Frink & Ferris, 1998). Hall and Ferris (2011) concluded in the literature review that scholars take the individual level of accountability lightly when looking into the constructs of accountability. Roberts (1991) found that clarity is introduced in accountability which gives rise to a focused daily lived reality of life; this is an external view which clearly indicates, addresses and confirms self. In self-accountability, there is high focus on the values and the process of making decisions, this is perceived to develop accountability (Mansouri & Roney, 2014). Responsibility is paramount to accountability when individuals are being held to account

for behaviour and performance (McKernan, 2012; Bandura, 1977). McKernan (2012, p. 262) indicated that performance and behaviour are the deep basis responsibility. Individual hold themselves accountable based on the internal factors such as the value systems which influence how one motivates themselves to be responsibility one's actions (Mansouri & Rowney, 2014; Mulgan, 2000; Sinclair, 1995; Roch & McNall, 2007). There is not enough research into how people hold themselves accountable (Hall & Ferris, 2011).

### **2.2.8 Formal accountability**

Formal accountability represents well-structured processes and well-defined procedures that enable a system of management and monitoring (Pearson & Sunderland, 2017). There is strong evidence in literature that formal accountability systems result in better performance and are perceived to enhance accountability in organisation, which has a massive influence on individual's behaviour (Steinbauer, Renn, Taylor, & Njoroge, 2014). However, Busuioac and Lodge (2017) indicated that this was a restricted individual's view of the actual relationships that occur between actors of accountability in the workplace.

Below is a look at one of the forms of formal accountability.

#### **2.2.8.1 Managerial accountability**

To help with a theoretical solution for accountability, some scholars extended accountability as a construct by describing it as a managerial accountability, which is about monitoring set targets to ensure they are carried out according to the agreed performance limits (Christensen & Laegreid, 2015). Through managerial monitoring, employees obtain valuable cues with clarified tasks and performance priorities and this reinforces psychological obligation towards set outcomes (Guidice et al., 2016). Increased organisational effectiveness is also a trade-off for managerial accountability (Christensen & Laegreid, 2015).

Managerial accountability should recognise all outcomes (failures and achievements) when holding individuals to account, in order to avoid managers being perceived to exercise unnecessary control over employees. In cases where only failures are recognised, accountability maybe seen as a stumbling block and may have adverse impact (Wikhamn & Hall, 2014). Thus, for profound influence on the overall accountability, managers must encourage positive outcomes by recognising good performance and show an element of openness towards employees (Wikhamn & Hall, 2014).

Mero et al. (2014) indicated that through observability, identity, and answerability, employees focus on organisational priorities when managers provide the opportunity. Therefore, this is expected to result in more managerial monitoring, a better sense of accountability for the company tasks by those employees and employees who may feel more directly connected to their work. Zhang (2017) more recently indicated that an organisation, where there is a stricter top-down monitoring from superior to subordinate manager to junior, there is often greater accountability (Zhang, 2017). "Process theories of motivation are concerned with the cognitions people use to make choices about direction, level, and persistence of efforts. Accountability conceptualisations at the individual level are also concerned with these processes" (Hall et al., 2017, p. 217).

### **2.3 Culture**

It is often quoted that more than 164 versions of culture definitions had been made already half a century ago (Kroeber & Kluckhohn, 1952). There are obviously different views on how best to conceptualise culture and what aspects of it to place emphasis (Kagitcibasi, 2017).

Culture is an expression of norms, values, customs, which reflect typical behavioural characteristics (Takatera & Yamamoto, 1987). Sociology scholars also looked at culture and perceived culture as a set of material and spiritual values, institutions, customs, norms, traditions, and as an expression of the way of living (Momira, Petromana, Constantinb, Mirea, & Marin, 2015).

Culture manifests itself through one's behaviour, it is lived over time, and refers to internal psychological aspects such as the meaning and beliefs of people. It therefore manifests in language, stories, as well as in rituals or customs, which are physical expressions (Alvesson & Sveningsson, 2015). Culture is often described as a form that shapes behaviour (Goldbach, Dragomir, & Bărbat, 2014). Craig and Douglas (2006) indicated that culture's influence on aspects of human behaviour is profound, while its influence may not be seen directly as it is entwined with human existence, making it difficult to the 'what' or 'how' its influence is experienced. Culture is an instrumental component when determining a person's want and behaviour (Kotler, 2016). This is because culture influences behaviour and behaviour drives employee performance (Baillie, 2018).

Goldbach et al. (2014) suggested that culture cannot be obtained through biological means or inherited; rather, it is a process that is acquired over time through learning and experience; it is

structured and integrates; therefore, a change in one component affects other components. Due to the time factor in acquiring one's culture, and changes over time occurring, it requires employees who can change and adapt. Thus, culture is constantly evolving, multidimensional, a multi-level process that encompasses all aspects of the human condition (Singer et al., 2016).

Although individuals are initially shaped by their national culture or backgrounds; they may then be influenced by the standards, ideals, values, and experience of their own teams and finally, they may be shaped by the culture of the organisations they work for (Wall, 2013). Singer et al. (2016) agreed that culture is a dynamic living system, where individuals are members to multiple cultures and have multiple social identities. They switch identities, traits and content of values and behaviours, depending on the environment and the referent groups present. Kotler (2016) stated that individuals have different values and perceive a situation according to the values they were brought up with, and this increases the complexity of understanding the influence of culture inherent in the dynamic nature (Craig & Douglas, 2006).

Culture is also described as a process that enables human beings to interpret the world around them, where their interpretations happen through beliefs, attitudes, practices, and spiritual explanations. Such interpretations are used in creating norms within organisations; however, behaviour is shaped by different salient aspects of culture. These salient aspects of culture form part of the determinants around which individuals organise their social order (Singer et al., 2016).

Hofstede (1984, p. 25) defined it as the "collective programming of the mind, which distinguishes the member of one human group from another. Therefore, the term 'culture', "is generally used for society as a whole, or nations, whereas subculture is used to refer to an organisation, profession or the family level" (Gray, 1988, p. 4). Degaan and Unerman (2011, p. 131) argued that "consideration of culture requires difficult choices as to the aspects of culture that are important to the issue under consideration, and in turn how one goes about measuring the relevant cultural attributes".

Culture is viewed as a multi-layered construct existing at different levels: global, national, organisational and group cultures, which encompass the individual (Craig & Douglas, 2006). Van de Vijver, Van Hemert, and Poortinga (2015) claimed that understanding individual culture relationships involves their unidirectional, bidirectional or reciprocal character; therefore, individuality plays a key role in culture relationships.

This study will look at the influence of the individual's culture on accountability and not the other

aspects of culture such as societal (national or group); it will also not be a comparison of race group cultural differences. The study will focus on the concept of individuals' culture as defined by Takatera and Yamamoto (1987), Momira et al. (2015); Alvesson and Sveningsson (2015), which are relevant to one's accountability. Parera (1989, p. 43) stated, "the study of culture is characterised by a unique problem arising from the inexhaustive nature of its components"; and further stated that, "it is essential, therefore, that in analysing the influence of culture upon the behaviour of the members of any particular subculture, a researcher must select the cultural components or dimensions most pertinent to the particular facet of behaviour being studied", accountability in the case of this research.

### **2.3.1 Cultural values**

Values are deep-rooted beliefs of people about what is right or wrong and good or bad (Goldbach et al., 2014) and cultural values are a representation of a wider set of cultural traits (Gupta et al., 2018). Cultural values that are held at a 'national' level have a possible impact on performance of employees (Hofstede, 1984). Cultural values are described as being implicitly or explicitly common thinking and beliefs about what is good or right, and desirable in a society. Thus, values are the key component of culture, and certain cultural values allow employees or people within a society to know what is acceptable in every situation (Kasemsap, 2017).

England (1978, p. 89) stated that "personal values are relatively stable and do not change quickly"; however, changes occur in management values as a result of both culture and technology applied within an organisation, which may have an impact on the individual values (Goldbach et al., 2014).

One's values are drawn from the culture in which the individual was raised; they help directly or are deemed to determine behaviour (Goldbach et al., 2014; Degaan & Unerman, 2011). Culture may impact accountability because of various aspects such as background of the individual, past and present experiences, exposure to unfamiliar environments and cultural beliefs (Degaan & Unerman, 2011). Momira et al. (2015) proposed that culture is relatively autonomous and comprises culture, living environment and the surrounding environment.

Wall (2013) argued that individuals are shaped by their national cultures initially. However, culture values from different nations influence how humans behave and their performance thereof in a workplace differently to the manner in which they influence people in their private lives. The organisational culture, which encompasses values, can also have a major influence on employees' behaviour (Novelskaite, 2014) and different management practices often result in

differences in cultural values (Goldbach et al., 2014). Different cultural values result in various ways of thinking, different interpretations of what is good or bad; and how these values are practised can have adverse impact on employees and the organisation such as misunderstandings and disappointments in business communication (Kasemsap, 2017).

Differences in cultural background, values and self-identities may act as impediments to effective communication (Craig & Douglas, 2006). Bucker et al. (2014) also identified a positive and significant relationship between culture intelligence and communication effectiveness.

### **2.3.2 Cultural intelligence**

There is a positive relationship between better and effective communication and cultural intelligence (Bucker et al., 2014). Cultural intelligence is described as relevant knowledge of culture that includes the values, beliefs and behaviours of other cultures, and the values and beliefs of the individual (Ott & Michailova, 2018).

Lee, Veasna, and Wu (2013) demonstrated that cultural intelligence is positively related to and has a significant direct influence on employees in organisations. Managers should leverage on this by using the general procedures to evaluate cultural differences, understand the influence of culture on behaviour, and implement the fundamental processes of cross-cultural interactions for culture diversity to increase performance (Ott & Michailova, 2018). Malek and Budhwar (2013) also found that increased performance happens through motivation and cultural intelligence, which then directly influences performance.

The process of identification of individuals is important in connecting personality and culture. It can also be an impediment to cross-cultural understanding and the effort expended in creating of effective cultural diversity (Goldbach et al., 2014). Christiansen (2015) confirmed that cultural intelligence is a form of intelligence that concentrates on capabilities to understand, reason and behave effectively in circumstance that require cultural diversity.

### **2.3.3 Cultural diversity**

“Many people only refer the term diversity to race and ethnicity, but the concept includes much more today“(Stevens & Ogunji, 2011 p. 532). Some researchers even describe diversity as broad as all differences that people have as individuals (Nkomo & Taylor, 1999 p. 88). According to Holmgren and Jonsson (2013), people have different approaches to situations and different behaviours, even though they share the same culture; as a result, the individual factor is an

overarching important aspect in managing culture aspects.

There is an opportunity from a culturally diverse team to achieve positive results from the exchanges between culturally diverse team members towards completion of a common task (Christiansen, 2015). However, Calabuig, Olcina, and Panebianco (2018) posed that the degree of individualism vs collectivism of the group members has two effects on team performance: an incentive or revenue effect and a cost effect. Therefore, opportunity and team performance are influenced by the culture of the individual team members.

#### **2.3.4 Culture norms**

People of different cultural groups follow and practise different social norms and traditions, resulting in creative perspectives of a given challenge being addressed (Chua, 2013). Cultural norms are contextual drivers of individual behaviour across countries (Gupta et al., 2018). The way people conduct themselves when doing things determines their norms due to acceptable ways and this impacts how they act towards others (Kasemsap, 2017).

Although Calabuig et al. (2018) indicated personal values as changing over time, they assumed that change of personal norms happens through two psychological mechanisms: consistency and conformity. Social norms are differentiated from moral and personal norms because social norms are not followed totally, certain conditions often drive people to observability and normative behaviour, if expectations are met (Bicchieri & Muldoon, 2014).

#### **2.3.5 Conformity**

Personal norms tend to shift toward average organisational behavioural norms for employees as this is driven by conformity. The shift to this average considers what employees are expected to do in a specific social context, and social interaction has an influence on the individual norms and behaviour (Calabuig et al., 2018). Social norms and interactions are rarely in the interest of the individuals who conform (Bicchieri & Muldoon, 2014) and the norms may influence employee behaviour more than the enacted rules of the workplace (Hall, Zinko, Perryman, & Ferris, 2009).

#### **2.3.6 Consistency**

Consistency or norms enable a process of conflict elimination between individual beliefs and behaviour due to expected changes (Calabuig et al., 2018). Accountability mechanisms are also interpreted differently across individual cultures due to aspects such as values, background and customs of an individual, hence the conflicts (Hall et al., 2009).

### **2.3.7 Cultural customs**

The generic term customs in the context of beliefs or traditions refers to those performed in the past, which are maintained by societies and institutions (Christiansen, 2015). An individual's ability to accept customs, beliefs, and practices that are different from their own is critical for success of business (Kasemsap, 2017). Bucker et al. (2014) posed that cultural intelligence helps understand the cultural differences, this is crucial for business results.

## **2.4 Conclusion**

The study by Singer et al. (2016) reached a consensus definition of culture, which differentiates between what is culture and what culture does. This study will focus on what culture does as a construct to accountability. Based on literature about culture, there are common characteristics when referring to culture, stating that culture encompasses a larger group of individuals; therefore, it cannot only take into account single individuals (Giorgi, Lockwood, & Glynn, 2015; Craig & Douglas, 2006). Culture is historically related and practised through traditions and customs (Giorgi et al., 2015; Momira et al., 2015); as a result culture is stable and difficult to change because people treasure their values and traditions, which reflect typically in their behaviour (Giorgi et al., 2015; Takatera & Yamamoto, 1987); culture is a socially constructed, dynamic system and reflects in social identities (Singer et al., 2016; Giorgi et al., 2015); culture is soft and complex, it refers to internal psychological aspects such as the meaning and beliefs of people (Giorgi et al., 2015; Alvesson & Sveningsson, 2015); and culture refers to ways of thinking, values and ideas within an organisation (Kotler, 2016; Giorgi et al., 2015). Based on the psychology studies on culture, it implies stability over time, emphasises conceptually-shared meaning, implies patterning, and implies dynamics. This study aims to gather understanding of the influence of culture on accountability.

According to Hofstede (1984), South Africa's national culture is defined as that of collectivism, locally referred to as unity or the concept of 'Ubuntu'. How this culture impacts accountability at the individual level is not yet understood. A lot of research had been conducted on accountability and a theoretical framework for accountability and various aspects of culture, which are used as the base for this study. However, not enough research exists regarding individual culture as a variable that influences accountability (Hall et al., 2017).

Accountability is key to company performance (Mero et al., 2014), and culture affects how humans behave (Goldbach et al., 2014). The two independent variables may have an impact on companies, if they are not integrated for better performance of the company. This is confirmed in

the literature on accountability, which found that accountability moderates the relationship between monitoring such that performance is higher for employees when supervisors provide greater monitoring for better accountability (Guidice et al., 2015).

This research attempts to understand the complex and dynamic influence that takes place between the individual's culture and accountability (Hall et al., 2017). The study aims to understand, which of the components of culture are influential toward accountability for individuals, the dependency or relationship between the various components of culture and the methods used to enforce accountability through employees' cultures. The influence of the individual culture on accountability is important to understand in the effort to address the potential influence on the company. The influence of culture on accountability can result in more effective management for managers and this will give insight into specific individual cultural traits that are aligned to accountability.

### 3 CHAPTER 3 RESEARCH QUESTIONS

#### 3.1 Background

The objective of this study was to understand, if individual culture has an influence on the accountability for senior managers. Due to limited research on the influence of individual culture on accountability (Hall et al., 2017), the study followed an inductive approach. Culture for the context of the study was defined as the expression of norms, values and customs, which are experienced through behavioural characteristics of an individual (Takatera & Yamamoto, 1987), while accountability had various constructs the study looked at due to its complexity (Pearson & Sutherland, 2017).

The study investigated whether individual culture, being the expression of norms, values and customs, which are experienced through behavioural characteristics of an individual, have any influence on accountability. The understanding of this influence of culture on accountability will be obtained through the following research questions set out below. The structure of the research questions versus the interview questions is also discussed:

#### 3.2 Research Questions

##### 3.2.1 Research Question 1

##### **How does individual culture influence accountability in the workplace?**

Understanding that there are various culture definitions, this question set out to understand the influence of individual culture on accountability within the workplace. This question is linked to the literature that argues that culture has an influence on accountability in the workplace (Scott, 2016; Chua, 2013).

This question set out to understand the individual, their background and family structure, establish what is generally understood of the term accountability and understand how senior managers experienced individual culture when driving accountability in the workplace.

This research question was broken down into three parts; **interview questions 1, 2 and 3** were formulated to address this research question. To respond to this question, participants were asked the three interview questions to respond to this research question. The interview questions

were set out to specifically identify influences of individual culture, and understanding of the individual driver of individual culture, and a general understanding of the term accountability. To respond to this research question, participants were asked the following questions:

- Tell me about yourself, your background and family structure.

The purpose of the study was to understand the individual's cultural influence on accountability in the workplace. Participants were asked to give more detail about their personal background regarding their home, school, religious and childhood experiences as well as the family structure. The aim of the question was to gather details that may be the foundation or the influencers of an individual's culture. Literature on culture argues that societal culture is deeply entrenched in values, attitudes, norms, practices and related ways of society (Chawla & Sujatha, 2015); how this influences the individual's culture in the context of this study justified the reason for the question.

- What is the understanding of the term accountability?

Considering the notion gathered from literature that accountability is a complex concept (Romzek, 2015; Pearson & Sutherland, 2017), it was important that participants' understanding of the term accountability was obtained. There were many versions or differing definitions of accountability provided by the participants, where some were broad, while others were more specific. The most frequent description was that accountability is linked to and influenced by communication.

- What is the definition of culture?

In the context of this study, culture is defined as an expression of norms, values, and customs, which reflect typical behavioural characteristics (Takatera & Yamamoto, 1987). Considering this definition, participants had to explain how individual culture influences the way they experience accountability in the workplace, when one holds oneself and others accountable.

Participants were asked to share how their individual culture in the context of this study and individual culture as defined influenced how they experienced accountability in the workplace. They were also asked if they believed individual culture has an influence on their accountability in the workplace. According to the literature review, the influence of individual culture is less researched and this interview question aimed at addressing this shortfall in literature (Hall et al., 2017).

The purpose of this question was to understand the influence of individual culture on accountability in the workplace. Individual culture was explained and defined for the participants prior to commencement of each interview.

### **3.2.2 Research Question 2**

#### **Which component of individual culture can influence accountability?**

Individual culture, being the expression of **norms, values, and customs**, which are experienced through **behavioural characteristics** (Takatera & Yamamoto, 1987) of an individual, the question set out to understand, which of the components of individual culture can influence accountability. This question is linked to literature on culture that argues that culture has an influence on performance (Baillie, 2018; Malek & Budhwar, 2013).

**Interview question 4** was formulated to address this research question, and to respond to this question, participants were asked:

- Based on the context of the study definition, kindly elaborate on the specific components of individual culture you believe drive accountability in the workplace.

This question was strategically set out after the conversation about the participants' background to gather data that could be linked to their individuality and drive accountability in the workplace. This was also supported by the fact that according to the literature review, the influence of individual culture is not well researched and this interview question aimed at closing this gap (Hall et al., 2017).

### **3.2.3 Research Question 3**

#### **Which of the individual culture components is most impactful?**

Individual culture, being the expression of **norms, values, and customs**, which are experienced through **behavioural characteristics** (Takatera & Yamamoto, 1987) of an individual, the question set out to understand, which of the components of individual culture has an influence on their accountability for better performance in the workplace since other accountability scholars argue that influence of accountability on performance is accepted without being examined (Laegreid, 2014) . The question also links to literature on accountability, which argues that high

accountability among employees results in improved performance for the company and the employees (Junne, 2018; White & White, 2017; Mero et al., 2014).

**Interview question 5** was formulated to address this research question, and to respond to this question, participants were asked:

- Of the identified cultural components, which do you believe has a greater influence on accountability for better performance in the workplace?

This question was asked to find out, if any of the individual culture components influenced accountability in the workplace to a greater degree for better performance. This question was formulated in line with literature that argued that accountability does not necessarily improve performance and more research must be conducted in this regard (Dubnick, 2005).

#### **3.2.4 Research Question 4**

##### **What is the relationship between the identified components of individual culture?**

In the context of this study, individual culture, being the expression of norms, values, and customs, which are experienced through behavioural characteristics (Takatera & Yamamoto, 1987) of an individual; the question set out to understand, which of the components of individual culture has an influence on their accountability in the workplace. This question is linked to literature on culture that argues that culture has an influence on performance (Baillie, 2018; Malek & Budhwar, 2013). The question set out to understand the relationship between the individual components and how they are used to influence accountability in the workplace.

This research question was broken down into two parts. **Interview questions 6 and 7** were formulated to address this research question; and to respond to this question, participants were asked:

- To rate the components of individual culture as defined in order of importance for holding themselves and other accountable. This question was strategically set out to address the next question;
- If they believed there was a relationship or a dependency among the individual culture components as defined and to elaborate on that relationship or dependency.

These questions were asked to understand, whether the participants believed all components had to co-exist for accountability to be influenced or whether they could exist independently of each other.

### **3.2.5 Research Question 5**

#### **How can senior managers use cultural differences to create an accountable environment?**

Individual culture, being the expression of **norms, values, and customs**, which are experienced through **behavioural characteristics** (Takatera & Yamamoto, 1987) of an individual, the question set out to understand, which of the components of individual culture has an influence on their accountability for better performance in the workplace. The question is linked to literature on culture that argues that culture has an influence on performance (Baillie, 2018; Malek & Budhwar, 2013) and cultural intelligence was believed to drive better performance (Ott & Michailova, 2018; Lee et al., 2013; Malek & Budhwar, 2013).

This research question was broken down into two parts; **interview questions 8 and 9** were formulated to address this research question; and to respond to this question, participants were asked:

- How important is it to consider cultural differences in the workplace when driving performance through accountability? Elaborate on the reasons why it is important to consider cultural differences.

The question was asked to identify practical factors or drivers of accountability, so that the insights will ultimately help business to increase the levels of accountability.

- How does one leverage the cultural differences in the workplace to increase accountability?

The study aimed to understand how accountability is enhanced using individual cultures in the workplace and this question aimed to identify factors senior managers use to leverage on differences across cultures to enhance accountability.

### **3.3 Conclusion**

The approach followed to answer the research questions was inductive and exploratory through semi-structured interviews with senior managers from various companies and industries. The

researcher was impartial in an attempt to develop empirical research for a study that has limited literature published on it. The interview process was recorded in order to minimise subjectivity during the analysis and the interpretation of results. Due to the semi-structured nature of the questionnaire and the interviews, some interviews took over one hour to conclude as some of the candidates were able to elaborate deeply on the questions by means of “experience-sharing” or “storytelling”. All participants were free to comment and not guided by the researcher during the conversation, thus eliminating any potential pre-existing views held by the researcher of this subject. The audio recordings were transcribed at the end of each interview and the data were analysed, following a qualitative data analysis approach.

## **4 CHAPTER 4 RESEARCH METHODOLOGY AND DESIGN**

This chapter aims to discuss the research methodology chosen and the rationale for the research philosophy. This study aims to understand the influence individual culture has on accountability, which is an area that had limited research conducted on it, although accountability as a construct is well researched (Hall et al., 2017). Therefore, the research followed an empirical research path due to limited prior research. The type of research chosen supported the approach, the research method, sampling of data, and the units of analysis.

### **4.1 Choice of Methodology**

The researched method followed a study of a subject area, where there is limited research available. The research was conducted over a particular period of time from multiple groups of participants as this was an empirical cross-sectional study that aimed to explore or discover new insights from behaviour of participants at a point in time (Saunders & Lewis, 2012). This study followed an interpretivism approach because it aimed to gather insights about how participants create and associate their own subjective and intersubjective meanings as they interact with the world around them. Therefore, this warranted face-to-face interaction with participants for gaining the new insights (Saunders & Lewis, 2012). An inductive analysis for interpretation was followed to gather understanding and meaning from the data collected, thus preconceived assumptions were eliminated in order to accept the themes that emerged from the data collected. The approach did not have an initial framework, which would have informed the data collection. The aim and purpose of the research could thus be formed after the data had been collected (Flick, 2011). Although this may be seen as the point at which new theories are generated, data analysed may also be found to fit into an existing theory (Bryman & Bell, 2011).

The study explored detailed insights of the less researched cultural behaviour as a variable that influences accountability for senior managers. The study followed a mono-method, which supported a 'qualitative' research approach to be followed and applied (Saunders & Lewis, 2012). The research investigated detailed descriptions of lived experiences of the participants with regard to their individual cultures. Merriam and Tisdell (2016) indicated that when a research study is designed to explore a phenomenological topic and needs to interpret lived experiences of the research participants, a mono method is acceptable.

The study sought to explain 'how' and understand the influence individual culture plays in accountability; hence, it followed a qualitative research approach as an exploratory study. The

qualitative approach of the study aimed to develop an understanding of the participants' actual experience or reality, how the participants interpret the world around them, and how this influenced their actions. It also examined the subsequent influence that these lived experiences had and have on how to respond to accountability (Wall, 2013). The study aimed to understand how the participants' individual culture influences their experience of accountability.

## **4.2 Research Design and Procedures**

The investigation followed a qualitative exploratory study, conducted in South Africa, Johannesburg Gauteng Province with the senior managers of organisations. The study aimed to understand the influence of individual cultures on accountability for participants. Gauteng as the major economic hub of South Africa has the largest number of multinational head offices and of large companies; therefore there was an expectation that the companies based in Johannesburg will have more diverse individual cultures. This assumption supports the aim of gathering rich data and insights that enhance the quality of data collected. This approach also addressed the risk of bias towards a single, individual culture.

### **4.2.1 Population**

The research focused on senior managers of companies based in Johannesburg, South Africa. The companies chosen comprised multinational and local companies. The selected population was ALL senior managers who had worked for medium-sized to large entities, where the company had at least 500 to 7000+ employees.

The research followed a qualitative exploratory study with the senior managers of these companies. This approach was followed due to limitation of costs and time available for the study; hence, a sample was drawn from a population of companies based in Johannesburg, South Africa as the diverse nature of the participants with regard to individual cultures was important in getting rich data. The population presented limitations; however, it also ensured richness of data collected and minimised possible biases towards a specific individual culture.

### **4.2.2 Sampling method**

The research investigated and gathered new insights through a qualitative exploratory study of the influence of individual culture on accountability, which had limited prior research evidence. Therefore, the study followed a qualitative method, where the quality (richness) of data rather than quantity was the focus of the study. The sampling technique used was a single layered and

non-probability sample, which was purposive, non-judgemental sampling. Purposive sampling was necessary to achieve the purpose of the study of getting rich data from the individuals with experience in accountability. Individuals for sample selection were selected from an existing network of managers, later on as the process of data collection progressed; more managers were recommended by colleagues, allowing for a snowball sampling method. In order to eliminate bias during the initial sampling process, a pool of other participants were drawn from an existing online professional website (LinkedIn). All participants in the study were senior managers with managerial experience of at least five years.

#### **4.2.3 Sample size**

The perceived accountability in various organisations impacts organisations differently. As this was a qualitative study, the sample was limited to only 16 selected participants. All participants had experience in accountability through the managerial positions they all held, in line with the research aims to gain insights and discover the influence of individual culture on accountability. The senior managers selected for this study had a minimum of five years' managerial experience, as this provision was meant to enhance the richness of the data collected. The sample size was selected from various organisational sizes, industry and structures as the study was not limited to specific industries. The companies for which the participants worked were very diverse, and due to the judgemental sampling, not all industries were represented or included in the final selected sample. The industries or sectors represented in the sample included: services, insurance, banking, retail, government and information, communication and technology (ICT). **Table 1** below indicates the industry or sectors represented and the number of participants represented for each industry. Further details about the participant are included in **Chapter 5**. Only 11 participants were finally interviewed, as no new codes emerged after participant 8 to 11 (See **Figure 1**). This indicated reaching data saturation (Fusch & Ness, 2015) as there were no new insights gathered after completing interview with participant eight.

**Table 1: Firm's Industry and Number of Participant**

<b>Firm's Industry</b>	<b>Number of Participants</b>
<b>Insurance</b>	1
<b>Banking</b>	1
<b>Services</b>	1
<b>Government</b>	2
<b>Retail</b>	1
<b>ICT</b>	5
<b>Total</b>	<b>11</b>

#### **4.2.4 Unit of analysis**

During the research analysis, individual perceptions of senior managers about culture influence on accountability were used as the units of analysis of the individual insights obtained. The units of data analysis used therefore were sentences and quotations from the interviews held with the participants. This is aligned to the research objective set out in Chapter 1, which also outlined the research purpose as being to investigate, if individual culture has an influence on accountability.

#### **4.3 Data Collection Methods**

Due to the sensitivity of the topic of individual culture, face-to-face in-depth interviews were suited for the process of gathering information. In an in-depth interview, the researcher engaged the participants in a neutral manner, listened attentively to responses, asked follow-up questions and probed their answers, based on participants' responses. The extent of depth for each of the eleven interviews was determined by the time each participant took; based on the depth of participant's responses, some interviews took longer than others. The longest interview took 1 hour and 24 minutes, and the shortest took just over 40 minutes. The eleven participants came from various sectors as indicated in **Table 1** in section **4.2.3**. The data to be collected for a qualitative study included more than just words; attitudes, feelings, vocal and facial expressions, and other behaviours were also involved. The data consisted of interview transcripts, field notes from observations, and a recording; these were treated to rigorous ongoing analysis (Glase & Strauss, 2017). Such details are documented in Chapter 5.

Mack, Woodson, Macqueen, Guest, and Namey (2005) indicated that open-ended questions have the ability to evoke responses that are meaningful and culturally salient to the participant, unanticipated by the researcher, rich and explanatory in nature. Subsequent to the literature review in Chapter 2, a process of data collection began with eleven participants who were asked nine open-ended interview questions. The interview transcript is set out in **Table 2** below.

A pilot interview as recommended by Bryman and Bell (2005, p. 191) with one participant from the study population is necessary for an exploratory study; this would ensure that the interview questions are correctly understood by the participants, are not leading and are aligned to collection of the data required for the research. A pilot as part of this study was performed, no amendment to the initial questions were necessary subsequent to the pilot interview. During the interviews, no new development of insight that would have warranted adjustment to the test interview questions emerged. In addition, the pilot interview gave an indication that time for the interview would take longer than the anticipated 60 minutes with the other participants. This helped in preparation for the follow-up interviews and to brief the next participants accordingly in order to set aside enough time for rich data during the interviews. According to Corbin and Strauss (2014, p. 34) pilot interviews are the best way to refine a problem area for semi-structured interviews.

The interview questions were asked in face-to-face, in-depth and open-ended question interviews, which took place in convenient places for the eleven participants; most took place at their workplace, one occurred at the researcher's office, and two occurred at the Gordon Institute of Business Science at the Illovo campus. The convenience for the participants ensured minimised disturbances during the interviews, while recording took place and which would have interrupted the interviews, thereby affecting the richness of data collected (Saunders & Lewis, 2012). This approach further supported the research method of an exploratory qualitative survey that involved a preliminary descriptive examination of the participants' perceptions and experiences.

The researcher personally conducted the interviews to allow him to become immersed in the research process for better data analysis; according to Charmaz (2014, p. 230), this qualitative research reduces biases from the researcher, and enhances reliability and validity of the study. Prior to data collection, ethical clearance was obtained and this is included in **Appendix 1**. Identified and recommended individuals invited to participate in the study were formally requested via an email or message on the professional networking platform. A formal research participation letter (an example of this is in **Appendix 2**) was sent out with the details, the description and

objectives of the study. Once agreed to participate, a suitable time was sent via a meeting invite, along with a letter of informed consent (an example of this is in **Appendix 3**) that was provided as well as the interview guide (an example of this is in **Table 2**).

Prior to commencing with each interview, the objective of the study was highlighted to the participants again and a definition of “individual culture” shared with participants. All participants were asked permission to proceed with the interview. Participants were asked to sign the informed consent form after having reviewed it and the permission to record the interview was also obtained after giving reasons for recording. Each participant was promised complete anonymity during data analysis and final submission of the dissertation. The interviews were recorded, using sound recording mobile application for richness of data collection in the qualitative exploratory study process to ensure consistency of richness of data during transcribing and analysis was maintained (Charmaz, 2014).

The interviews were informal and open-ended, and carried out in a conversational way. Interview questions guide per **Table 2** below provided a logical pacing of questions, to avoid loaded and leading questions. It also gave direction to the participants and the researcher (Charmaz, 2014). The interview questions were mapped in line with the literature in **Chapter 2**. It should be noted that not all questions may have had to be asked during each interview as the participants may have covered some of the questions already, while answering other questions and interview questions were only used as a guide. Instead, clarifying questions were asked to ensure the question was covered properly for the research.

#### **4.3.1 Measurement instrument**

The study was a qualitative and exploratory research survey that focused on senior managers. The study aimed to gather rich data from senior managers for analysis because so far, the topic of the influence of individual culture on accountability has limited research (Hall et al., 2017); the qualitative data was collected through semi-structured interviews. A set of preliminary or draft interview questions are listed in **Table 2** above. Interview participants responded to the open-ended questions as they understood them, and the interviewer probed the participants to share more details of their lived experiences to gather rich data from them.

Interviews were all recorded and notes taken, while each participant shared their personal lived experiences in response to the interview questions that were asked to address the research objectives. The data collected was not triangulated as the participants’ responses to the interview questions were personal lived experiences and these were different from participant to

participant. Common themes from coded interview data were used for interpretation and measurement analysis of the study. The same coded themes were used to ensure the interpretation of results covered the research objectives.

#### 4.3.1.1 **Research Question 1:** How does individual culture influence accountability in the workplace?

This question aimed to address the overall study purpose and to lay a foundation for this study. Each participant was introduced to the topic by the researcher with this phrase, “The study aims to find out if the individual culture influences accountability of senior managers”. Before commencing with interviews, the researcher would clearly define individual culture as the expression of norms, values and customs, which are experienced in behavioural characteristics. This ensured that participants understood the objectives of the research, and it thus prevented discussion of unrelated matters as part of the interview.

This was an empirical research; therefore, the interview was conversational and exploratory. As this research question had some related elements, the interview included these elements:

**Interview question 1**, as a start, was designed to look into the participants’ personal details such as upbringing and background to respond to the questions about individual culture drivers. The question asked was, “Please tell with me a bit about yourself, your background and family structure”. Probing questions: “Please tell me more about your childhood, schooling background and family environment”. This question also gave background to the next interview questions.

**Interview question 2**. The objective of this question was to understand the participants’ understanding of the term accountability; this was asked to provide a background for the next question for the participants. The question asked was, “What is your understanding of the term accountability?”

**Interview question 3**. The objective of this question was to understand if the components of individual culture influence accountability of senior managers and how this happens. The question asked was, “How does individual culture influence the way you experience accountability in the workplace?”

#### **Potential probing questions included:**

“How does your individual culture influence you in holding others and yourself accountable?”

#### 4.3.1.2 **Research Question 2:** Which component of individual culture can influence accountability?

Based on the definition of individual culture provided to the participants in question one, the objective of this question was to understand whether participants believed the components identified drive accountability and to what extent they do so in the workplace. Participants were asked to elaborate on the specific components of individual culture they believed drive accountability in the workplace.

#### 4.3.1.3 **Research Question 3:** Which of the individual culture components is most impactful?

Literature has two perspectives regarding the impact of accountability on company performance; one perspective is that individual culture drives performance, while the other view is that it does not necessarily improve performance. This question was set out to understand from the participants, and based on their experience, which of the identified individual culture components influences accountability for better performance in the workplace. Participants were asked, which of the individual culture components had a greater influence on accountability for better performance in the workplace.

#### **Potential probing question:**

“Please tell more about that..... And give examples, where possible.”

#### 4.3.1.4 **Research Question 4:** What is the relationship between the identified components of individual culture?

This question was set out to understand whether senior managers utilise individual culture to influence accountability and which components of individual culture were necessary to achieve accountability in the workplace for better performance.

**Interview question 1:** Participants were asked to highlight or rate, which individual culture component/s were important to them in order of preference.

**Interview question 2:** Participants were asked if they discovered a relationship or a dependency among the individual cultural components.

**Potential probing question:**

“What is that relationship or dependency?”

**4.3.1.5 Research Question 5:** How can senior managers use cultural differences to create an accountable environment?

The objective of this question was to discover if the individual culture differences are important for senior managers and why they are important. The question also aimed to understand how senior managers are currently leveraging on individual culture differences in order to improve company performance through accountability.

**Interview question 1:** Participants were asked why it is important for senior managers to consider individual culture differences when driving performance through accountability.

**Potential probing question:**

“Kindly elaborate more as to why this is important for them?”

**Interview question 2:** Participants were asked to elaborate on how they leverage individual culture differences in the workplace in order to increase accountability.

#### **4.4 Data Collection**

The collection of data was through a face-to-face, semi-structured, in-depth, open-ended questionnaire or guide, conducted through interviews with senior managers. This approach was followed for the eleven interviews with all participants who were senior managers (Saunders & Lewis, 2012). The study was qualitative and exploratory; therefore, the interviews had to be in a conversational manner to gather insights and new discoveries from the lived experiences of the participants, and this would assist to answer the research objectives. This process was guided by the interview schedule per **Table 2**, the research questions in **Chapter 3** were derived from the research literature and each interview question was supported by a literature for the constructs that were well researched (Saunders & Lewis, 2012). The quality of the data collected may have been impacted by the skills level of the researcher and possible biases (Saunders & Lewis, 2012), while the interview schedule was used to guide the interviewer to get rid of any biases and ensure rich data was collected.

Before each interview began, formal discussion with the participants took place, where they were

given the context to the study, the background and the definition of the “individual culture” as defined in literature under **Chapter 2**, being: *the expression of the norms, values and customs, which are experienced in an individual’s behavioural characteristics*. The definition of culture was given to the participants upfront to avoid a potential misunderstanding that ‘culture’ would refer to national or group ‘culture’ only and not to an individual. In order to ensure the study was in line with the research objectives, it was clear that a definition of ‘culture’ must be made very clear upfront with each participant. None of the participants were given the definition of accountability as this was part of the research objectives, which resulted in one of the interview questions. All participants were briefed on the objectives and purpose of the study, which aimed to answer the research objectives; this then resulted in five research questions that intended to investigate the influence of individual culture on accountability.

The participants were given the interview questions ahead of the interview for better understanding of the study prior to agreeing to take part in the study. After agreeing to participate, some participants indicated that they had looked at the questions prior to the interview and some had not. Those who had looked at the interview questions prior to the interview highlighted the questions were “complex” or “lacked clarity for a layman”. None of the participants appeared to have academic knowledge of the constructs identified in literature. As a result, they shared their pure lived experiences in answering the interview questions. Some participants indicated during the interview that they were concerned with giving ‘right’ answers; therefore participants were ‘placed at ease’ that there were no ‘right’ or ‘wrong’ answers to the interview questions. Consequently, participants shared their personal opinions, views, and personal experiences openly and freely.

At the begin of each interview, participants were advised that notes were taken during the interview in addition to the voice recording; They were assured that they were to have an open conversation without fear of loss of anonymity. All participants were allowed to answer each interview question until they had exhausted all the points they felt answered the question. This resulted in some participants already answering other interview questions that had not yet been asked. Participants were also given enough time to share more insights by giving examples to elaborate their points in relation to lived experiences. This helped most with illustrating their points better and finally, when participants gave examples, they often felt they had answered the questions much better.

Following a pilot, all interviews were conducted in a manner described in **4.3** above. Interview recordings were transcribed and together with interview notes and recordings were utilised in the

data analysis process.

#### **4.5 Data Analysis**

The study was qualitative and exploratory, with the aim to gather new insights from the data collected and the insights or concepts gathered (Ibrahim, 2012). The data collected was coded through thematic content analysis, question by question, for inductive analytic procedures compared to a grounded theory study (Ibrahim, 2012). Saunders and Lewis (2012), and Ibrahim (2012) indicated that a qualitative study needs to follow a thematic analysis method as the data can be illustrated in great detail and offer diverse interpretations, which was essential as the topic under investigation had not been researched much before this study (Hall et al., 2017);

Interview responses were transcribed immediately after each interview was concluded and these were analysed in the order they were conducted. This approach helped the process of gathering themes, gaining insights and making discoveries that emerged from each participant's interview. Findings were also considered for future interviews that remained to be conducted. This approach ensured that necessary amendments to the interview questions were considered for richness of data collected (Bryman & Bell, 2005).

Some of the remaining interviews were transcribed by a colleague due to limited time and the results were analysed by the researcher (Saunders & Lewis, 2012). The process of coding and analysing the transcribed interview took about three hours for each interview, resulting in 36 hours. The analysis of the responses looked for common themes among the responses, new insights and new discoveries worth noting from the coded data. The data collected was then aligned to the existing literature as part of the analysis and matched to the research objectives of establishing the influence of individual culture on accountability for senior managers (Bryman & Bell, 2005). The common themes identified were used for analysis and interpretation of the findings for conclusion. Themes were identified based on the key constructs gathered from literature and items that occurred frequently from the participants' responses. Initial codes were identified from the pilot interview and these were used as the basis for the rest of the interviews. Any new codes that emerged were added from the other interviews.

Transcribed interviews were added to Atlas.Ti.8. Codes were created per interview question, and themes were identified based on key constructs and terms that were frequent amongst the participants (Saunders & Lewis, 2012). A frequency table was established to justify the themes that emerged due to the number of times they were mentioned or identified during the interview.

#### 4.6 Data Reliability and Validity

Saunders and Lewis (2012) suggested that qualitative research is limited because of the subjective nature of the research findings and influenced by a researcher's bias. In order to eliminate the potential bias and the subjectivity; validity should be enhanced to the extent that collected data are measured accurately, provide what was intended to be measured, and ensure there is consistency between the data collection method and the findings.

The researcher's bias may have taken place during the actual interviews and during the data analysis process. However, this was limited by the structure of the interview, which was semi-structured and allowed the participants to share their lived experience. The interview schedule was standardised for all participants, and the interview schedule was synthesised with the literature in **Chapter 2** prior to interviews being conducted.

Credibility was addressed during the data analysis to the extent to which the research findings match the lived experiences of the interview participants. Reliability refers to the extent to which the study can be replicated, based on including details about the study's design (Merriam & Tisdell, 2016). To improve trustworthiness, the researcher applied various techniques, which included quoting participants' responses by including raw data from the research and comparing the findings with existing literature to align the responses to the questions that resulted from literature.

#### 4.7 Research Ethics

During the research process, the researcher maintained the ethical standards and expectations as outlined in the Standard Student Rules and Regulation of the Gordon Institute of Business Science (GIBS) and the University of Pretoria. The University's Standard Student Rules and Regulation on ethical conduct guidelines were used to guide the researcher in the research process. The researcher had to wait for an approved ethical clearance prior to commencement with the study. The researcher obeyed the confidentiality promised to interview participants as well as the non-disclosure terms issued by GIBS, signed the Ethical Declaration and approved Ethical Clearance as detailed in **Appendix 1**.

All participants agreed to sign a participant consent form prior to starting each interview and they all gave permission for the voice recording, which was explained to all of them that it was for academic purposes only and for completion of the Master of Business Administration studies. It

was explained to them that participation was voluntary and that they had the opportunity to withdraw from the study any time without any negative consequences. Each participant was assured of total anonymity. Therefore, from the coding process onwards, participants' responses cannot be linked back to the actual participant.

#### **4.8 Research Limitations**

Only 11 participants were interviewed because of limited time to interview more participants. The study was qualitative and explorative in nature, and therefore, only a few industries were included in the study, which limits generalisation of the results from the data analysis of the study (Taran, Boer, & Lindgren, 2015).

The goal of a qualitative research is transferability, which refers to an attempt to understanding how the knowledge can be applied in similar contexts and settings (Bloomberg & Volpe, 2016). Qualitative research is limited because of the subjective nature of the research findings, influenced by potential researcher bias (Saunders & Lewis, 2012). The element of bias was eliminated in the study by presenting evidence for the claims from the data collected by presenting quotes from the participants; and by justifying and validating the methods used.

As the study population was only managers from Johannesburg-based companies, in Gauteng Province, South Africa, the context may limit transferability of the findings to different national or cultural settings. Further to this, as only senior managers were questioned, while accountability is a general phenomenon, the results cannot be transferred to other levels of management from a different setting. The interpretations of this study will be based on the experiences of only the sampled participants, therefore only the participants' insights were gathered and the data cannot be taken as conclusive, but only as reflecting the participants' lived experiences and opinions. The sample of participants was small and as a result, it was not representative of the total senior manager population; therefore, data gathered were not conclusive, but rather gave new insights and discoveries worth noting by the business environment and academia.

The researcher is not a well-trained interviewer and this limited the quality of his questioning. A saturation point was reached before the maximum number of interviews were reached. A saturation point is the point when no new insights, findings or discoveries are obtained from interviewing additional participants (Mack et al., 2005).

## **4.9 Conclusion**

Chapter 4 outlined the methodology, approach, sampling method and analysis method, including the justifications for the method used in the analysis.

## 5 CHAPTER 5 ANALYSIS OF RESEARCH RESULTS

### 5.1 Introduction

This chapter presents the results of the research per research questions that were formulated in **Chapter 3**. The findings result from the analysis of the data gathered from the open-ended, one-on-one and face-to-face interviews with participants. In order to maintain and support consistency in the research, the consistency matrix was followed to support the research questions developed in **Chapter 3**, the literature reviewed in **Chapter 2**, method of analysis in **Chapter 4** and data collected, which will be analysed in this chapter.

#### 5.1.1 Description of the sample

The participants in this study, their experience and sector or industry they are working in are presented in **Table 3**. A single-layered and non-probability sampling method, which was purposive and non-judgemental, was used to select the participants. This sampling technique was necessary to achieve the purpose of the study to gather rich data from these individuals who had managerial experience and accountability. To achieve this, the individuals' previous experience and current roles were important for the sampling process. All participants held senior roles as managers or executives, the executives in some organisations, where the participants worked, were considered senior managers due to differing hierarchical descriptions. All participants were accountable at various levels with the organisations for subordinates and to superiors.

**Table 3: Participant profiles and organisation profile**

Participant Number	Designation	Details	Firm Industry
Participant 1	Senior Manager : Assurance	Participant has more than 5 years' managerial experience in assurance services	Services
Participant 2	Senior Manager : Cash Champion	Participant has more than 24 years' managerial experience in ICT and banking	ICT
Participant 3	Head: Planning	Participant has more than 16 years' managerial experience in	Government

		engineering and public sector	
Participant 4	Group Executive : Tax public education	Participant has more than 10 years' managerial experience in public sector	Government
Participant 5	Operations & Transformation Leader	Participant has more than 12 years' managerial experience in ICT	ICT
Participant 6	Manager Solutions Centre - Sub- Saharan Africa & CEWA	Participant has more than 14 years' managerial experience in ICT	ICT
Participant 7	Business Unit Executive	Participant has more than 18 years' managerial experience in ICT	ICT
Participant 8	ESU Leader - Telecommunications and Utilities	Participant has more than 18 years' managerial experience in ICT	ICT
Participant 9	Senior Manager: Marketing	Participant has more than 14 years' managerial experience in short-term insurance	Insurance
Participant 10	Senior Manager: Group Internal Financial Control	Participant has more than 8 years' managerial experience in banking and insurance	Banking
Participant 11	Senior Internal Audit Manager	Participant has more than 17 years' managerial experience as an internal auditor in retail	Retail

#### 5.1.1.1 Transcription of words through word count

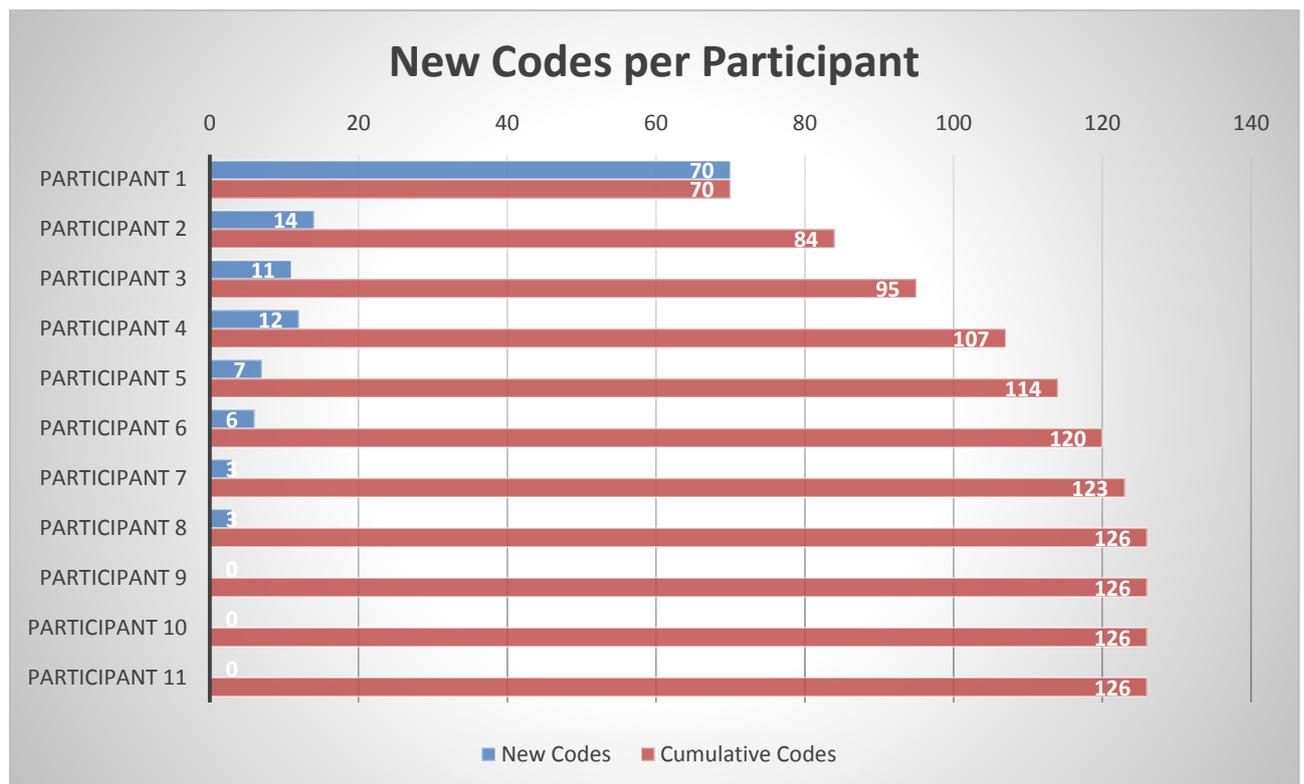
All participants' interviews were transcribed. The total number of words transcribed through a word count was 99 890 for the eleven interviews conducted. The longest interview lasted 1 hour and 24 minutes with a word count of 11 322, while the shortest interview lasted 40 minutes with a word count of 5 678.

#### 5.1.1.2 Interviewed participants' profiles and interview method

A total of 11 candidates were interviewed, although gender was not the main focus of the study,

the split was nine males and two females. The gender of the candidates was not a significant aspect of the study; hence, an equal split was not addressed. The female participants were interviewed towards the end of September 2018. The interviewed participants are mostly employed by multinational companies; however, the interviews were conducted in their personal capacity. Although the planned number of participants was 16 participants, only 11 participants were finally interviewed, as no new codes emerged after interviews 8 to 11 (See **Figure 1**). This resulted in only three more participants being interviewed after completion of interview number 8 due to reaching data saturation (Fusch & Ness, 2015) during the data collection process, which was earlier than initially planned. The study was an empirical research and from the responses, it felt as though the researcher was listening to the previous participants again, this therefore indicated the data saturation point (Saunders & Lewis, 2012). **Table 3** shows the level of seniority of the 11 participants in the respective organisational sectors and the size of the organisation in employee numbers.

**Figure 1: Number of new codes created during the data analysis**



### 5.1.2 Findings of the study

The transcribed interviews resulted in 126 codes emerging from all the empirical data, these are presented in **Appendix 4**. A three-step thematic process was followed in the process of analysing

the data. The first step was to identify codes from the participants' answers and resulted in 126 codes emerging. The second step was to identify categories for each of the 126 codes, and this resulted in 30 categories. The final step was a consolidation of the 30 categories into 5 themes. The 5 themes are discussed below (See **Table 13** for a summary) and a summarised version of the 30 categories is presented in **Table 14**.

### 5.1.3 Responses to the research questions

It should be noted that instance where an XXX is used, it is the researcher eliminating specific references to company names or participant names or any other information that can be traced back to the organisations or the interviewed participants. The presentation of research results is in the format and order of the research questions as developed in **3.2.1** to **3.2.5** as well as the interview questions formulated per **Table 2**.

#### 5.1.3.1 Research Question 1: How does individual culture influence accountability in the workplace?

This research question was broken down into three parts; and to respond to the question, participants were asked three interview questions. The presentation of the results is set out per interview question.

##### 5.1.3.1.1 Kindly tell me more about yourself, your background, family structure

Participants were asked to give details of their background and family structure. The constructs that emerged from the response to the question show that parents influence one's culture; upbringing shapes an individual's culture; family background influences an individual's culture and exposure in life can shape an individual's culture. Other constructs are shown in **Table 4** below.

**Table 4: What influences and shapes an individual's culture?**

Rank	Construct	Frequency of construct	Frequency of mention
1	Parents influence an individual's culture	9	15
	Parents influence the culture of responsibility	9	12
3	Upbringing shapes an individual's culture	6	16

	Family background influences an individual's culture	6	11
5	Exposure in life can influence one's culture	5	14
6	Education is valued in family background	4	6
7	Schooling background influences individuals' culture	3	6
	Childhood background shapes one's culture	3	5
	Religious background influences values of an individual	3	3
10	Schooling environment exposes an individual to various cultures	2	4
11	Siblings influence what individuals are exposed to over time	1	1

The responses can be grouped into three major categories, being that upbringing, parents and exposure in life influence an individual's culture. Participants indicate that how they were raised has had an influence on their values today. Some participants are more specific in what or who was more influential in their upbringing.

**Participant 9:** *"I grew up in my family, um, because things like manners, mannerism, um, you know, in a corporate environment, being able to speak professionally, being able to treat people fairly, you know, um, with respect and all of that stuff is stuff that I learned when I was growing up. I didn't learn that, you know, when, when I became a senior manager, I'm being honest and have integrity is one of those things that I grew up with..."*

**Participant 11:** *"I mean, she couldn't continue after second year, but at least she had given me a good start and I had to obviously figure out how I need to... to maintain that. Um, so ja, my mom had more influence on, on my upbringing and furtherance of my studies."*

#### 5.1.3.1.2 What is understood by the term accountability?

This question aimed at gathering a detailed understanding of what the term accountability means to them. Some participants strongly feel that accountability in the workplace is linked to or influenced by leadership and taking responsibility, a list of all the grouped constructs that emerged is detailed in **Table 5** below.

**Participant 5:** *“I mean, one of the things I mentioned was that being raised by... my mother was very strict at the same time. She was open, very open to an open communication, you know, if you messed up, you could tell her and things like that made me value the importance of communication, the importance of giving feedback, the importance of, uh, of, um, trusting that whatever I do it, I'm doing it for the right reasons. Whatever the outcome of it, I'm not going to be trusting that you're not going to be, um, there won't be backlashes as the result of certain actions. So I try to cultivate in the work environment a culture of trust so that, you know, colleagues, my colleagues or the people that report into me, can trust it..”*

One participant mentions that accountability is about leaders, and leadership must be vulnerable to allow accountability to take place. The role of leadership in accountability is also indicated as giving direction and taking strategy decisions.

**Participant 4:** *“The role of leadership is to provide direction to the institution and the employees... is to provide that direction to the employees and the stakeholders internally and externally...”*

Another participant mentioned that accountability is about not shifting responsibility; to solve accountability means when you have a responsibility, you do not shift that responsibility to others, you take ownership of the outcomes and the actions. Accountability is also indicated by the participants as being about taking responsibility for others or responsibility to others.

**Participant 5:** *“...in this business of pointing fingers and you know, something that I don't like when I'm in the work environment and I see people pointing fingers, nobody wants to take ownership or responsibility for some of the actions that they've taken. I totally, totally. It's one of those things that rubs me up the wrong way, you know? Because sometimes just taking ownership or responsibility can clinch whatever the disagreement is and you move forward, you get the job done, fix it instead of pointing fingers at each other in all of that. “*

**Participant 6:** *“Because as a leader, you got to take accountability for your subordinates and even though you're not involved in their daily activities with their deliverables, you've got to make sure, at least from a leadership position that they have the help they need to have the tools they need, they have the resources they need to be able to make the job successful.”*

Some participants also mention that accountability is the acknowledgement of one's actions, whether they are correct or not and also taking responsibility for one's actions. These actions may be correct and appropriate or they may be wrong, but the accountable individual must acknowledge those actions, regardless of the outcomes.

**Participant 9:** *"So for me, accountability is being held responsible, basically. So in anything that you do, especially at my level, I'm in a company, whatever happens in my area, I'm the guy that's held responsible for, for, for, for what happens in my area. And there's many things that I can do to influence, um, you know, things that happen in my area. For example, my values, my own values can filter through with my staff and my direct reports. I'm, if I'm a guy that's, you know, believes in the bodies of honesty, integrity, hard work, you generally find out that that filters down to my direct reports in the company as well. So I think accountability is mainly being held responsible. Um, you know, it can either be two to two specific area in your organisation to specific people."*

**Participant 11:** *"... I don't want to refer to the scholastic, you know, definitions, but I normally simplify it as doing what is expected of you to do and deliver on what is expected of you to do and obviously taking responsibility for the actions that, um, that you have taken, whether it is good or bad. That's, that's, that's how I simplify it."*

Interestingly, one of the participants mentions that accountability has nothing to do with power or position one holds in the workplace.

**Participant 11:** *"So it's got nothing to do with hierarchy or power, you know, from my perspective. And hence, you know, at, at a, at a work environment, accountability is not just for senior managers or managers. Uh, uh, you know, the parties also have got accountability in terms of what they are required to do and deliver..."*

Another accountability construct that emerges is that it is not a status quo, but a process. Some participants refer to accountability as being complex and other simply mention that they consider accountability as a process. Others allude to the fact that it is challenging by indicating that it is difficult to hold people in the workplace accountable.

**Participant 1:** *"... If I were to summarise it, I'd say culture and accountability, very complex, very complex. It takes into account your, your, your historic and your and your forward looking sort of a perspective, uh, ideologies taking into account the people that*

*you deal with it in, that you are forever changing and the people that you're dealing with are forever changing and how you measure them will continuously change, particular a... particular changes. So you... it will forever become a complex... And if you don't see that it's complex, you're probably missing something in my, in my opinion."*

**Participant 10:** *"You must always be conscious that what could be right to me is not necessarily right to you, so you give the process a chance to apply because you won't come out having satisfied yourself that around that..."*

**Table 5: What is understood by the term accountability?**

Rank	Construct	Frequency of construct	Frequency of mention
1	Communication can influence accountability	9	30
2	Accountability is taking responsibility	7	66
	Accountability affects performance	7	21
4	Accountability in a workplace is complex process	6	43
	Accountability is about being fair	6	10
6	Accountability is about strategic leadership decisions	5	44
7	Accountability is driven by self	4	22

#### 5.1.3.1.3 How does individual culture influence the way you experience accountability in the workplace?

In this question, participants were requested to indicate how individual culture influences the way they experience accountability in the workplace. The constructs that emerge strongest are: togetherness help to be responsible for other; honesty is a value that drives accountability; leadership influences accountability in the workplace; and individual culture is harnessed within the corporate culture. Most participants mention that individual culture has comparatively less influence in the workplace due to corporate norms, a list of all the constructs that emerged is detailed in **Table 6** below.

**Participant 2:** *"So you need to create the environment, where people feel safe to have a bad week, a bad quarter to make a mistake, and you can only do that by showing them and you know, but at the same time also show you take responsibility. Then you have a different conversation with people, but if they can learn from the mistakes, take*

responsibility and be accountable for what they did, then they can learn and grow and you can help them, coach them and growing. But if they're not in a..., how do you do that with the people that have a completely different point of view? Um, if they're honest. Honesty is the foundation of everything.”

**Participant 6:** “Emotional intelligence is a foundation for me of good leadership, you know, winning over the team and having them follow you because they respect you and not because they might fear you, because at the end of the day, you hold their career in your hands. So you want to lead by example. You lead through having your teams appreciate you and respect you and they... essentially ...figuratively take a bullet for you, you know, and that you can only do when, you know, you win over their minds. And you win over their hearts.”

**Participant 8:** “So, I am going to say something that may be a bit that, that maybe you've not heard before. Your norms, the norms outside of XXX don't really play a role here. What's, what's your norm outside of XXX becomes almost irrelevant when you are here in terms of...”

**Table 6: How does individual culture influence accountability?**

Rank	Construct	Frequency of construct	Frequency of mention
1	Leadership influences accountability in the workplace	7	14
2	Individual culture is harnessed within the corporate culture	6	10
	Togetherness helps with being responsible for others	6	9
3	Culture is dynamic	5	6
4	Honesty is a value that drives accountability	4	16
	Corporate culture influences accountability	4	6
6	Individual culture has less influence in the workplace due to corporate norms	3	5
	Resignation is the outcome of conflicting individual culture with corporate culture	3	3
	We aim to hire those who fit with our corporate culture	3	3

9	Emotional intelligence teaches you how/when to pull and push	2	4
	Repercussions for not achieving goals influences how individuals to be accountable	2	4
	Consequences of failure (punishments) influence accountability	2	3
	Prevention of failure improves accountability	2	2
13	Emotional intelligence is developed overtime with experiences and exposure	1	5
	Individual culture informs who you are	1	2
	Individual culture has an influence on accountability	1	2
	Emotional intelligence is key to understanding cultural differences	1	2

**5.1.3.2 Research Question 2:** Which component/s of individual culture can influence accountability?

In this question, participants were requested to indicate the individual culture component/s they believe can influence accountability. The constructs that emerge most strongly are: trust is a value that drives accountability; respect is a value that drives accountability; transparency is a value that drives responsibility; and a need to achieve drives senior managers to achieve accountability. A list of all the constructs that emerged is detailed in **Table 7** below.

**Participant 3:** “Because when we say trust, when we start trusting each other, it implies that we have agreed whatsoever we engage or whatever we discuss. It’s been done honestly. And there is integrity to it. So when we part ways, because, because trust for me, this is how I see trust comes in. When, when, when the person who has given me an assignment is not there. Because if the person is there watching you, it’s not really trust because I need to trust you in my absence. And most often, uh, instead of, uh, of us working. So how far have you ever done this? But because we have established that trust, I can allow you to go into your office or your workspace and do what we’re supposed to accomplish and when we will need to evaluate because I trust you. I’m holding you accountable in terms of the quality...”

**Participant 2:** “Yeah. So the, the word that comes to mind is respect and you have to have it. You have to have respect for yourself so that you can respect other people. And by respecting yourself, I think you can. If you have respect for yourself and for other people

*and maybe more because you have respect for other people, then, then you feel that. You can take responsibility and take accountability for your actions because you, if you, if you respect somebody, then that's the feeling that you can take on the responsibility."*

**Participant 6:** *"...So, one of the biggest strengths in my family that comes from another was communication, being expressive, wearing your heart on your sleeve, being completely open. And these are all factors that have helped me a lot in the leadership positions... are the healthier, um, because it has enabled my teams time and time again to be able to approach me and have an open communication and honest communication and knowing that it will only get a, a, a true, truthful feedback from me."*

**Participant 1:** *"You're not so important for me to be successful because I need to be able to carry everybody else. It's, it's, I don't know if it's specifically for food. I don't know what it's called nowadays, if it's called Black tax, so you know specifically to black people, but it's because I feel the need that I need to support so many other people. Therefore. I cannot fail, I cannot fail."*

**Table 7: Which specific component/s of individual culture drive accountability in the workplace?**

Rank	Construct	Frequency of construct	Frequency of mention
1	Trust is a value that drives accountability	9	35
2	Respect is a value that drives accountability	8	23
3	Transparency is a value that drives responsibility	7	17
	A need to achieve drives how senior managers achieve accountability	7	10
5	Individual culture changes over time	5	9
6	Moral encompass is what drives individuals for accountability	4	7
7	Ethics is a value perceived to drive accountability	3	8
	Morality is the value that drives accountability	3	4
	Success need drives accountable behaviour in the workplace	3	4
10	Ethical behaviour is driven by one's culture	2	3

	Customs are externally driven	2	3
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**5.1.3.3 Research Question 3:** Which of the individual culture components is most impactful?

In this question, participants were requested to indicate the individual culture components they believe are most impactful. The constructs that emerge strongly are: integrity is a value that influences one’s culture of accountability; processes in the workplace influence accountability; measurement of results or outcomes influences accountability; and giving feedback regularly is perceived to influence accountability. A list of all the constructs that emerged is detailed in **Table 8** below.

**Participant 5:** *“If I mean integrity... as I said is important in the organisation that I work for, XXX the organisation I work for, integrity is core to how we conduct ourselves. You know, surely a core to our existence, our behaviours and everything, so even though at times I have had opposing ideas and how certain things should be done, at the end of the day, they should be done with integrity. That should be our moral compass, and therefore that is the moral compass, and how I conduct myself.”*

**Participant 1:** *“I know I hold myself accountable in the working environment in a number of ways. One does a formal sort of process, which everybody is subjected to...”*

**Participant 8:** *“More so in the workplace, because you have to be accountable as an individual, you’re more looking for influences that actually drive you as an individual rather than in what drives society or a group in a team within XXX, because you are, you are measured in an organisation, in any organisation you’re actually measured as an individual, not as a group. Yeah, you may have to deliver something in a group, in a team, but you are eventually meant, uh, evaluated as an individual. So that’s why I would say values would be the one.”*

**Participant 2:** *“I guess from a process for spirit, if you will, what I found very useful actually was instead of spending my whole day sitting in my cubicle because I run a lot with, with the guys, with the team and we just chat, talk through deals or client issues. Um, you’d say probably, if you think about a process and that, you know, it’s part of, it’s, it’s, it’s allowing people to come up with ideas and processes. “*

**Table 8: Which component/s of individual culture have greater influence on accountability for better performance in the workplace?**

Rank	Construct	Frequency of construct	Frequency of mention
1	Integrity is a value that influences one's culture of accountability	7	15
	Giving feedback regularly is perceived to influence accountability	7	10
3	Processes in the workplace influence accountability	5	15
	Measurement of results or outcomes influences accountability	5	14
5	Systems in the workplace influence accountability	4	6
6	Working environment influences accountability	3	4
	Reporting on the outcomes influences accountability	3	3
8	Brand identity influences how the senior managers drive accountability	2	5
	Environment encourages good performance and enhanced responsibility	2	3
10	Informal systems of accountability are influenced by personal interest	1	3
	Quality of work is perceived to influence accountability	1	1
	Policies in a workplace influence accountability	1	1
	Job pressure influences accountability	1	1

**5.1.3.4 Research Question 4:** What is the relationship between the identified components of individual culture?

This research question was broken down into two parts. To respond to the question, participants were asked three interview questions. The presentation of the results is set out per interview question.

5.1.3.4.1 Rate the identified culture components in order of importance to you.

In this question, participants were requested to rate the identified cultural competence according to the level of importance to them. The constructs that emerge strongly in the process of rating the individual culture components are: values; norms; and customs. Some participants grouped norms and customs in the same category, and most mention that behavioural characteristics result from the other three constructs. A list of all the constructs that emerged is detailed in **Table 9** below.

**Participant 5:** *“Values of theory, important values like trust, values like integrity, those kinds of values. I really think they are important and they influence. They do influence accountability for, you know...”*

**Participant 7:** *“I mean, I would say I'll put value as number one, right? I mean it's, it's what you believe as your values that you live by. That's what you swear, you sign in blood and that's what you need to do.”*

One participant indicate that customs, and especially individual customs, change over time. They mention that norms change, depending on where you grew up, how you grew up, who you grew up with and what you were exposed to. One participant indicates that as life goes by, you get exposed to new things and individual norms change.

**Table 9: Rate the individual culture component/s by level of importance?**

Rank	Construct	Frequency of construct	Frequency of mention
1	Values drive a higher accountable environment	10	31
2	Customs influence individual behaviour	6	8
3	Norms drive behavioural characteristics	5	9
4	Norms influence individuals' perceptions for accountability	4	8
5	Behavioural characteristics are driven by a person's culture	3	3

5.1.3.4.2 For the identified individual culture components, do you believe there is a relationship or dependency?

Most participants feel that there is a direct relationship between the individual culture components, and provide a range of reasons for this perception. Some even mention that a dependency exists among the identified individual culture components, a list of all the constructs that emerged is detailed in **Table 10** below.

**Participant 8:** *“I think I would say with the time that I have to think about it, I'd probably say there's a relationship, not necessarily a dependency on them. And the reason I would say that is because uh, because if you have values, if you drive accountability based on your value system, right, it's not the, the, your value system is not really dependent on your norms and you'll see it can happen in... it can happen in the absence of, of, of, of, of, of those two, right? Um, the relationship between the two of them is because as a person, you are really influenced by the people around you, the people you, you, you associate with.”*

**Participant 5:** *“So then it... others depend on your values, your values drive everything that you do.”*

**Table 10: Is there a relationship or dependency among the individual culture components?**

Rank	Construct	Frequency of construct	Frequency of mention
1	There is a relationship among the culture components	9	10
2	There is dependency among the culture components	4	8

5.1.3.5 **Research Question 5:** How can senior managers use cultural differences to create an accountable environment?

This research question was broken down into two parts. To respond to the question, participants were asked three interview questions. The presentation of the results is set out per interview question.

5.1.3.5.1 How important is it for senior managers to consider the individual culture differences in the workplace when driving performance in the workplace through accountability?

There are three constructs that emerge very strongly for this interview question: understanding the individual's culture helps with managing different cultures; understanding culture differences improves relations in the workplace for enhanced accountability; and firm norms influence individual behaviours. A list of all the constructs that emerged is detailed in **Table 11** below.

**Participant 5:** *“I think it's important to take cultural differences into consideration. It's really important because, um, the cultural differences translate into how people conduct themselves. You know, how people relate to certain things. Um, that's why to understand sometimes people better in terms of what has driven that reaction. Why has somebody done something? You sometimes need to look back at their culture, oh, this is the culture that they basically come from.”*

**Participant 9:** *“So what I've said here is how to help understand and so cultural differences in diversity help to understand different approaches for each team member because you got to have different views.....And so that's more like your divergent thinking and divergent thinking where we're looking at one to drive towards new products, new solutions, and then we go for divergent thinking and because of how people see things, you can actually get more ideas that way, where you've got people that are most similar to your value norms and systems and you'll probably find you've got the same way of thinking.”*

**Table 11: Why is it important for senior managers to consider cultural differences in the workplace when driving accountability?**

Rank	Construct	Frequency of construct	Frequency of mention
1	Understanding the individuals' culture helps with managing different cultures	10	31
2	Understanding culture differences improves relations in the workplace for enhanced accountability	7	16
3	Firm norms influence individual behaviours	6	11
4	Understanding culture differences teaches you to adapt	5	6
5	Authentic leadership influences accountability	3	6

	Leadership qualities influence accountability	3	4
7	Understanding the goal and results to achieve helps with accountability	2	4
	Performance is influenced by the responsible individual	2	3
	Clarity gives guidance to achieving set targets for accountability	2	3
10	Shared value influences an accountable environment	1	2
	Individual traits are determined from individual culture	1	1

#### 5.1.3.5.2 How do senior managers leverage on individual culture differences in the workplace to increase accountability?

There are two constructs that emerge very strongly for this question: contextualising the work environment for individual culture is how managers should leverage on cultural difference for accountability; and embracing cultural differences within the workplace is important. Participants give various reasons for the importance of these constructs, which include improved performance. A list of all the constructs that emerged is detailed in **Table 12** below.

**Participant 1:** *“If you have another leader that actually contextualises the environment who is accountable to that, then you end up with better results. Everyone gets to be, like you said, it allows me to make mistakes. I love to take a ton of accountability to think outside the box and not just what I do on a daily basis, but challenge and I know my manager will allow me to question the way of us doing things to actually improve performance.”*

**Participant 3:** *“It can be a challenge because uh, you also have to accept that everyone didn't grow up with a similar culture and uh, and also you then have to understand cultures or set of other societies and, and that is why in, in, in any relationship that I establish and I try to understand the person's background, what they, what they value most, you know, how they see other people, how they interact with other people.”*

**Participant 4:** *“But I recognise you, I embrace your culture. So the differences are there, I've embraced them and then you put them together in a mentioned point and say this is our vision, this is how we are going to do this. I don't know where they, it's a, it's, it's an answer. Remember, I'm okay. Well, what you're explaining is what you believe is the right way for approaching accountability by using the right cultures, so there's no right or wrong.”*

**Table 12: How do senior managers leverage on cultural differences in the workplace to improve accountability?**

Rank	Construct	Frequency of construct	Frequency of mention
1	Embracing cultural differences is important	6	14
2	Contextualising the work environment for individual cultures	5	15
3	Monitoring of performance may improve accountability	4	9
	Identifying development areas for staff is perceived to improve accountability	4	7
	Interpretation of values differs from individual to individual	4	7
6	Identifying individual's strengths in a team creates an accountable environment	3	3
	Giving criticism on people's work output drives accountability	3	3
	Identifying individual traits improves accountability	3	3
9	Formal accountability is achieved through corporate systems	2	9
	Set targets to be achieved results in better accountability	2	2
11	Identifying responsible team members can help you drive better performance through accountability	1	3

#### **5.1.4 Themes developed from coding of participants' responses**

The next section discusses each theme in line with references to participants' responses obtained during the empirical data collection. A summary of the five themes developed is in **Table 13** below.

**Table 13: The five themes derived from coding**

Theme Number	Description
Theme 1	Accountability is about responsibility for your actions, outcomes and responsibility to self and others
Theme 2	Background influences individual culture
Theme 3	Individual culture influences accountability
Theme 4	Relationship and dependency exists among the individual culture components
Theme 5	Accountability is a complex process

5.1.4.1 **Theme 1:** Accountability is about responsibility for your actions, outcomes and responsibility to self and others.

This theme relates to the fact that accountability is a very complex construct (Pearson & Sutherland, 2017). Therefore, during the empirical data collection process, participants have various definitions of what accountability is all about. One of the constructs that emerges strongly is **accountability can be influenced by communication** (see **Table 5**). This theme emerges from questions 1 and 5. Most participants mention clarity in understanding the task at hand as a factor that drives higher accountability. Clarity in communicating exactly what needs to be done impacts how managers are held accountable (Junne, 2018).

**Participant 11:** *“To criticise or anything like that. And as a result, there will be that feedback loop and therefore, uh, you know, I will ultimately, if, if there was a misunderstanding of instruction or was misunderstanding of, you know, expectations, obviously, uh, you know, you would have cleared and communicated more clearly and then you have a better performing employee as a result of...”*

**Participant 5:** *“Yeah, I think it's important that we align the shared value is, um, and also as you're talking I'm thinking it's not only just the value, the case that, that it's also just understanding what the goal is, the end result, what is it that we're trying to do, because if there's no clarity in terms of what you want to complete, the goal, it tends to go. They do a lot of things, but not driving to the same end points with end goal or whatever.”*

Most participants perceive accountability as taking responsibility for your actions, whether those actions are wrong or correct; and some participants believe accountability is taking action when

they encounter mistakes and taking measurements to fix what is wrong. Accountability is being responsible to self and others. Some participants believe accountability is about seeing the task through. Interestingly, most participants view accountability as taking responsibility and admitting an error even when they were at fault.

**Participant 11:** *“So look, I don't want to refer to the scholastic, you know, definitions, but I normally simplify it as doing what is expected of you to do and deliver on what is expected of you to do and obviously taking responsibility for the actions that, um, that you have taken, whether it is good or bad.”*

**Participant 9:** *“So for me, accountability is being held responsible, basically. So in anything that you do, especially at my level, I'm in a company, whatever happens in my area, I'm the guy that's held responsible for, for, for, for what happens in my area. And there's many things that I can do to influence, um, you know, things that happen in my area...”*

Some participants mention that accountability is about leadership. It is also about leadership quality, the traits of the leader, how that leader influences others to be accountable, and creates an environment that enforces and encourages others to be accountable.

**Participant 4:** *“This will be the leadership. How would they see the company go in the future? Because the role of leadership is to provide direction to the institution and the employees... to provide that direction to the employees and the stakeholders internally and externally. It is to provide that direction, and say this is who we are. That can't be. That can't be on the paper. It must be lived, so if leadership... if you are saying we are accountable to our stakeholders...”*

**Participant 8:** *“You would, uh, you would report on it, you would track it, you would engage throughout whatever the cycle is or whatever it is, whatever the programme is. So if you own the accountability and you would, you would, you, you would direct, you would support you, would, you, would, you would shape things, you know, but you, you are not actually the doer of it, which means you've got to have quite a bit of influence as an accountable person to those people that need to do what must be done...”*

**Participant 6:** *“...So that's where accountability comes in and does not, work related. My accountability comes with the fact that he can do those things. He's got the freedom to do those things. And not only that, he's got my understanding and support because ultimately, if he's happy and has demonstrated empathy and support and understanding*

*and caring for the individual, how do you think that is going to reflect? That's going to reflect on a great performance and his work. That's where accountability comes in, but being accountable for something ... that's got absolutely nothing to do with work."*

Some participants also mention that accountability is about being fair. Accountability is about being transparent. Accountability is about responsibility to others. One participant mentions that accountability is about being inclusive. Another mentions that accountability is about shared values.

**Participant 7:** *"The buck starts with you and the buck ends with you and also when you, that's broad, right? But when you look at it and you break it down, it's even what you would do in between. Are you doing it ethically? Are you considerate? Are you, uh, accommodating? Are you flexible? Are you, are you involving other family members?"*

**Participant 4:** *"I've just employed you as an intern who is raw from varsity, you just came from #FeesMustFall environment. You feel that your immediate superior is unfair, that's your perception. You jump that person, you talk to their boss. I have to listen to you. Even if I'm gonna tell you to go and talk to your superior. Okay, I can't chase you away... So even the process of openness is somehow becoming a process..."*

The risk and risk appetite seems to play a role in being accountable or how individuals interpret accountability. When the risk is high and one has a leader who has a risk appetite that is very low, then accountability influences the risk appetite and the responsibility that the leader is willing to take. Another participant mentions that systems, including the reward systems in the workplace, motivate managers to take responsibility for their actions.

**Participant 1:** *"Because, if I look at my background, I've got people to take care of, but having people to take care of tells me that my risk appetite needs to be measured. So when I see something coming and pushing against my risk appetite, I have to push back."*

**Participant 9:** *"So I think I learned at an early age that you know, you have to work to be able to earn. And this has also helped me, you know, when it comes to accountability, because you know, when you are at our level in the organisation, holding people accountable for work that is required in that... in any setting, parameters and goals for people is important for people to understand that remuneration links to exactly what you put in as much, which is fair."*

One participant mentions that accountability should not come from a position of power as

accountability has nothing to do with power or position within the workplace, and has nothing to do with the hierarchy in the workplace.

**Participant 11:** *“So it's got nothing to do with hierarchy or power, you know from my perspective. And hence, you know, at, at a, at a work environment, accountability is not just for senior managers or managers. Uh, uh, you know, the parties also have got accountability in terms of what they are required to deliver.”*

Other participants mention that accountability affects performance as long as people are given responsibility for their actions and the outcomes. One participant mentions that micromanaging people in the workplace does not encourage better accountability and it does not encourage or enhance performance because people do not feel responsible for the work, the outcomes or their actions when they're being micromanaged. Accountability can influence company performance when there are accountable and responsible employees.

**Participant 6:** *“My accountability comes with the fact that he can do those things. He's got the freedom to do those things. And not only that, he's got my understanding and support because ultimately, if he's happy and has demonstrated empathy and support and understanding and caring for the individual, how do you think that is going to reflect? That's going to reflect on a great performance and his work.”*

**Participant 10:** *“From my experience, teams that are micromanaged generally don't tend to think beyond what they are just requested to do. And I didn't. I like this, but it's coming up now. But in any case, it's never too late. I don't believe in micromanagement. Certainly I'm one person. I don't know how to micromanage. I know what every person does.”*

One participant mentions that making excuses for one's actions or lack of actions indicates lack of responsibility, meaning that the person is irresponsible and cannot be accountable.

**Participant 2:** *“I've watched my oldest son and he, he's 19, so I'm struggling to think back to what I was like when I was 19. But the thing that concerns me a lot about him is that he has an excuse for just about anything that he does, that he doesn't do. And that shows a lack of responsibility. This is my constant factor in just to say you've got to stand up and accept that if you didn't study, you're not gonna pass the exam. You call, you call, you can excuse that. It was too noisy in the exam. Then you or your pen ran out or whatever the stupid excuse he comes with. You know what I'm saying? So, um, um, if you come and take responsibility for what he's done, he's not going to feel accountable for anything going forward because you don't feel that it's, I, I can blame whatever, a full for whatever*

*happens in his life that's taking responsibility as not taking accountability.”*

#### 5.1.4.2 **Theme 2:** Background influences individual culture

During the interviews, participants shared detailed knowledge and experiences of how they were raised. This gave the researcher insights into how the upbringing shaped participants' culture. This theme emerges strongly for research question 1. The construct that receives most responses is **upbringing shapes an individual's culture**. Other constructs that emerge strongly from the participants are detailed in **Table 4**.

Interestingly, most participants have a similar view on how one's upbringing shapes one's individual culture, which is what influences them today. Some participants highlight that because of their upbringing, which shaped their culture, they learned how to be responsible.

**Participant 8:** *“So I think the lesson in all of this for me, when we talk about accountability in relation to culture had, had I not had, had I not had the strong foundational upbringing that I had, I probably would have handled the situation very differently. And that's how for me it then comes back to...”*

Participants indicate that their **parents influenced their individual culture** and this is stated by most of the participants. Some participants even mention that if it was not for their parents, they would not have received the values, norms, and customs that they still practise nowadays. Some participants mention that in a family, where you have both the mother and the father; one of the parents is a discipliner and the other parent is usually more of a harmoniser in the family. This family setup helped most participants to learn how to be responsible and influenced their individual culture. As a result, most participants strongly believe that parents influenced their individual culture and the culture of responsibility.

**Participant 3:** *“So it's a good question. I don't think, I don't think that the... I mean obviously my, my upbringing, the way my parents brought me up was, I don't recall anything specific with, I learned a lesson about responsibility, but I must be... probably with the way that I think my thoughts on accountability and responsibility of ...being mature to have the 20-odd years I've been working. ...”*

**Participant 10:** *“Siblings that of course at some point, they would also deal with discipline issues also. They will take it upon themselves. But yes, ultimately, parents as well, they had to play a bigger role in making sure that discipline, um, they set the ground rules. Um, and of course, you know, if you cross the line, you know the consequences.”*

Some of the participants mention that their **religious background and religious beliefs that were practised at home** shaped their values; values is one of the three individual culture components. One of the participants mentions that when they were growing up, going to church and learning the value of respect was important. The religious beliefs and the background has influenced their values as individuals.

**Participant 5:** *“I went to a Catholic school, so I’m Christian. So a lot of how I was raised, I was influenced by obviously the, the, the schooling and also the, the Christian background.”*

**Participant 9:** *“So most of my values actually come from a Christian values system, uh, where honesty and integrity was the most important thing...”*

One participant mentions that he went to various schools with differing individual cultures, backgrounds, norms and religious beliefs. As a consequence, the participant strongly believes that because he was exposed to all these schooling environments and backgrounds, the exposure has moulded him to be open minded, and that he learned to understand and respect others.

**Participant 6:** *“I had to change to eight schools. So on the positive aspect, it’s exposed me to, I mean the things that I’ve seen at a young age when you, you know, when your brain is developing a new personality, developing in your character, developing, I was fortunate to be able to be exposed to all these cultures to all these changes, you know, um, it teaches you how to adapt to change, how to adapt to different people.”*

Most participants strongly believe that the way they grew up and having siblings or other children around them, helped them to learn and understand what it means to respect others. This taught them share with others, and that value of sharing and mixing with others has influenced how they live or practise principles of shared values.

**Participant 2:** *“So, so I was brought up in South Africa with the collective sort of culture, but with very um, English, the parents and then that sort of upbringing...”*

**Participant 3:** *“So we kind of grew up in a family where my, what was more important was as being kept together. Even in going to school, both of our parents will try to send us to the, to the same schools, even in giving us any pocket money. The thing that I didn’t like was that they will try to share it equally.”*

Participants come from two different types of backgrounds. Some grew up in a so called well-structured family with a mother and a father living in the same household; others were raised in a family that was less structured, where only a mother was around, while the father would be absent either because of work or for other reasons. One participant strongly believes that the family structure and the era they grew up in influenced how they are feeling and acting in an accountable manner today. Some participants mention that the family environment or structure they grew up in has also shaped and influenced them to learn what responsibility is. One participant mentions that they were taught how to be responsible because the parents allowed them to make decisions for the family in the absence of the father within the household.

**Participant 4:** *“You look, you look for a father figure. So I was influenced by my uncles, especially the older uncle who was in Robben Island from 1961 to get released in 1972. So that's how my influence was in life....”*

**Participant 7:** *“I was probably fortunate in that being the second child, I was the responsible. So everything that happened at home, it kind of had to go through me or I was the one that had to make sure that everything gets done from taking care of seeing to my dad and mom and the financial stuff. Any payment decisions, procurement decisions needed to be done at all from buying a car or a television. It was my input. So that kind of gave me the opportunity to think differently as well because then you say, well, what if I buy this? And it doesn't work or what if I buy that and it's not the right thing? And then you, you learn from that experience because you might fail once...”*

#### 5.1.4.3 **Theme 3:** Individual culture influences accountability

This theme is linked to research questions 2 and 3. The construct that emerges strongly for this theme is **values influence or drive accountability in the workplace** (see **Table 9**). Some participants mention norms as a value that drives accountability, while other participants mention that trust is the value that drives accountability. Transparency is also a value that drives accountability, as is responsibility. Most participants highlight respect as a value that is very important for individuals or managers when driving accountability in the workplace. One participant mentions that without respect, it is hard to trust others and when one cannot trust people, it is difficult to achieve accountability.

**Participant 7:** *“I think value is kind of the aspect of recommend. Value is important and value, if you look at it in a broad sense, encompasses various things and with value, it's tangible or intangible stuff, right? Okay. And it touches various aspects. It's monitored, it's*

*not monitored. Brings ethical and unethical... how you manage it. Right? So that's why I think value will be the one that I'll pick, pick, and pick over."*

**Participant 10:** *"I would agree that I think to me ...how I sort of get people to account or to be accountable is through mainly the values, the norms; they define probably certain behaviours that we do. And of course including the customs. But at the same time, um, for me, there's one thing that is universal, that is respect. It doesn't see any culture. It's above maybe cultures, not the right word, but it doesn't discriminate. Maybe that's all I should be using. So if there is that respect."*

Some participants mention that ethics and ethical behaviour are values that drive accountability. One responded mentions that morality is a value that drives accountability and that morality or ethical behaviour are what drives individuals to toward accountability.

**Participant 1:** *"Um, we may have discussed this lightly, but maybe just think, I think top of the mind is going to be more morality or ethics. So I think that's going to be definitely a top of mind.....; when I look at morality, I look at it in terms of an overarching component of ethical behaviour because ethics is quite. It's quite a wide topic, but I think overarching that incompatibility that is his morality and I think that's driven by your background, uh, you know, these predisposed ideas of things that happen around, around you. So it becomes a bit of a hard one to explain because it's so intertwined with ethics in a sense."*

**Participant 8:** *"So for me, I'm answering the question in the context of the work environment and the environment that I am in now and, and, and really the norms are dictated by the organisation. So you have your, your processes, so nobody... So when you talk about ethical behaviour, we are told to behave in an ethical manner, deliver the results, right? You are told what to do. These are the processes that you need to follow. Deliver the results. Okay."*

One participant mentions that his need to achieve drives accountability for him, and that this is how he values or uses his individual culture. The need to succeed helps him demand higher accountability from himself and from his team. The need for achieving results is a value that he learned from his parents, that success is the only option for him and that he is responsible for it.

**Participant 1:** *"That's how I've been looking at it. It's such a tough question. You know, I think personally I'm not driven by the processes that will understand the compliance of the others, but I still remain an individual. Okay. What drives me in terms of not maintaining accountability? Yeah. The biggest influence is my need to succeed..."*

Interestingly, one of the participants mentions that culture and individual culture is dynamic, it changes over time and evolves over time or changes according to the era one lives in.

**Participant 1:** *“Five years later, you're exposed to something else because it changes so, so, so, so culture in a sense, it changes over time now, each individual culture changes over time. Definitely it has changed over time because you, you're not stagnant. It's what you allow yourself to be exposed to. Changes over time, depending on what you were exposed to then...”*

Some participants mention that customs are externally driven and as a result, participants do not believe customs have a significant influence on accountability in the workplace. Participants believe that norms also do not have significant role in holding people accountable. Some participants even mentioned that norms change over time. Norms are set by the company and have to be followed, similar to rules. It will be up to management, whether norms are met and rules are followed or not.

**Participant 3:** *“Even the norms, the, the way out to say how to show my character, you know, all those things. They are key, because those are things that I now have a choice to accept and, and, and improve on. Unlike my customs. Customs are some of the things... were things that were decided upon by other people... will be encouraged and some of them I'm not comfortable with, so, so I can change.”*

Interestingly, some participants mention that individual culture does not play much of role in the workplace as these get harnessed within the corporate culture. One other participant explains that one's individuality has no place in the workplace; she mentions that the organisation she works for has its own culture and that culture is enforced through the systems and processes that have been put in place.

**Participant 8:** *“So then you need to somehow adjust your values, norms to suit, what's required by the business. So, so I am going to say something that may be a bit that, that maybe you've not heard before. Your norms, the norms outside of XXX don't really play a role here. What's, what's your norm outside of XXX becomes almost irrelevant when you are here in terms of. .... “*

**Participant 5:** *“It's important, if we take one step back. When you start with even hiring people, it's important that you get the people who share the values of the organisation. You know, otherwise you will always have this kind of conflict. Whereby people don't believe in what the organisation stands for and if they don't believe in what the*

*organisation stands for, you would be where you would be going in the opposite directions in terms of what you need to achieve.”*

#### 5.1.4.4 **Theme 4:** Relationship and dependency exist among the individual culture components

This theme is strongly linked to research question 4. The construct that emerges strongly from the empirical data is that **there is a relationship among the culture components**. The second construct that emerges is that dependency also exists among the culture components. The participant who mentions that a relationship exists among the culture components views these constructs as not mutually exclusive.

**Participant 1:** *“They are the all related. It's um, not one of them is mutually exclusive...”*

**Participant 4:** *“There's a relationship, there is a relationship, there is a relationship, and there is a relationship. Yeah, in them working, in them in forming an accountable person or leader because if you're saying dependency, then you mean that the other will not count the other it can, so you... so then like this just confirms what you had mentioned that they all need to exist, but significance levels are different, that someone else may go directly to customs before we go to let's say, make an example, to norms and behaviour before the values, and say my values were shaped by my behavioural characteristics and my norms, or someone else will say that's what my values are. More important, how I behave is driven by my values. But remember, we said values would be for any institution formed by a strategy.”*

Interestingly, some participants find that there is a dependency between customs and individual norms; explaining that some norms are as a result of some customs that one had experienced over time. They believe that because of that dependency, customs and individual norms have to co-exist before you can have a values system. Some participants believe that there is a relationship as well as dependency among the individual cultural components.

**Participant 11:** *“There is both a relationship and a dependency. So just as an example, you will, you will not establish a trust relationship, if a there is, there is no respect for, for, for each other. So using me, reporting to a female for an example. Um, you know, there wouldn't have been any trust relationship between, between me and her, if I did not respect her, not her position, but just her as an individual. Um, you know, given, given the responsibility and accountability that, that she has. Um, and if the two are non-existent, if there's no trust and there's no, um, there's no trust and there's no respect. Uh, in fact it's the other way around. If the person, if I didn't have integrity in me, it would have been*

*difficult for me to, you know, to have trust or trust establish a trust relationship and have respect for the individual. So they are, they are related and they are dependent.”*

**Participant 5:** *“I would say the value is a core one for me. But for me, it's like a foundation. Without values, you cannot have certain customs, you know, you cannot have certain norms of behaviour that as I said.....So, so values are the driver of everything else that happens. For me. And so then if others depend on your values, your values drive everything that you do.”*

#### 5.1.4.5 **Theme 5:** Accountability is a complex process

Some participants mention that they view accountability as being complex due to the fact that interpretation of what accountability is means different things to different people (Romzek, 2015). This theme emerges strongly for research question 1.

**Participant 1:** *“If I were to summarise it, I'd say culture and accountability, very complex, very complex. It takes into account your, your, your history and your, and your forward looking sort of a perspective, uh, ideologies, taking into account the people that you deal with it in, that you are forever changing and the people that you're dealing with are forever changing, and how you measure them will continuously change, a particular changes. So you it will forever become complex. And if you don't see that it's complex, you're probably missing something in my, in my opinion.”*

**Participant 9:** *“But I think also adversity is also one of those things, you know, that, that I can say, um, you know, it's also helped me in regard to accountability and environment. So adversity, from me, from when you're growing up also shows you that you know, we will not have every single time it can... know... in a corporate environment, mental strength is an important thing because at it does happen when things go wrong in a corporate environment. So at the highest level, um, if you're not a person that is used to adversity, it can be very difficult because you have to be very resilient, you know, to lead a large number of people.”*

Participants also view accountability as a system, which has a process. One participant mentions that in accountability, there is a systems process, a way of doing things. That is how these managers hold themselves accountable, and some of the systems in the workplace influence accountability. Some participants mention processes such as giving feedback regularly, systems or processes, where measurement of results or outcomes are the influencers of accountability.

**Participant 2:** *“There's no... it's not something that you can turn on and off, you know, people, people are very prescriptive, they know when you are just saying things and you don't mean them. I'm not ... all the time, not everything, but it comes down to important stuff like being accountable and responsible and trusting one another.”*

**Participant 8:** *“And part of the system is also constant feedback throughout the year. Right? So constant feedback from me to uh, the individuals and also the individuals' feedback on me as a manager in terms of my behaviour that, that, that helps me a lot. I do that at least twice a year to get feedback from, uh, from, from my direct team and also people that I engage with a broadly.”*

Some participants further mention that accountability, because of being a process or system, has a formal way of formal systems, while informal systems and informal systems of accountability are influenced by personal interests. Policies in the workplace are also viewed by some participants as the influencer of accountability.

**Participant 1:** *“Um, and I know I hold myself accountable in the working environment in a number of ways. One does a formal sort of process, which everybody is subjected to, but then informally, I hold myself accountable, a coaching system, um, and, and I and I make sure that coaching system works very well.”*

**Participant 4:** *“Given, I don't, I don't, I don't, I don't, I don't rush into making decisions. There's a systems approach to things. So I don't, I would not rush to make a decision because I, I would get different perspectives from the team that I work with because the danger of the way I manage is, if, whilst I say the wrong is wrong and the right is right, you must always be conscious that what could be right to me is not necessarily the right to you, so you give the process a chance to apply because you won't come out having satisfied yourself around that.”*

The process of accountability requires contextualising the working environment for individual cultures and this process involves embracing cultural differences in the workplace. Some managers mention that embracing cultural differences helps them understand and improve on how to enhance accountability in the workplace.

**Participant 2:** *“People will always have to be aware of cultural differences, um, because it, it, it, it kind of is how you say things and what you say and how you present facts, figures and things like that ... that always impacts. I think the most important thing though is that you've got to..... So my view is that I, I'm, I'm open, I'm honest. People can trust me,*

*hopefully and so my team should feel comfortable that they, most surprises is that they'll be treated fairly, that there'll be given the opportunity, you know, that making mistakes is fine."*

**Participant 3:** *"It, it can be a challenge because uh, you also have to accept that everyone didn't grow up with a similar culture and uh, and also you then have to understand cultures or sets of other societies and, and that is why in, in, in any relationship that I establish and I try to understand the person's background, what they, what they value most, you know, how they see other people, how they interact with other people."*

Some managers mention that understanding the individual culture helps manage different cultures in the workplace; and understanding cultural differences improves relations in the workplace for enhanced accountability.

**Participant 8:** *"So I work in a very diverse team. I work with a very diverse team, right? Um, so driving accountability in my team is, is, is... I don't use the same tactics across the board. I use different tactics."*

**Participant 11:** *"You need to recognise and acknowledge those differences and linked to that, accommodate those differences because that's one of the things that I've seen people struggling with to accommodate the cultural differences in a, in a work... in the workplace. Um, and, and thirdly, is to, I do not want to use the word coordinate but, but, but, but thirdly is to, is to find common ground. Mmm. So it is to find to find commonalities. Okay. That would contribute positively towards, you know, for accountability in the workplace."*

Some participants mention that accountability is achieved through corporate systems, and formal accountability being a way of holding people accountable is achieved through corporate systems.

**Participant 1:** *"Yeah. The biggest influence is my need to succeed. Because I see accountability as this entire process. I'm more interested in what is this accountability picking up that's going to hinder my process of sort of succeeding. Make an example, say one of the biggest opponents that I have ...to get..., his landing a big client. Right. And I'm not particularly holding that fort very well, I'll be interested to see what the cause is. What am I doing wrong? Not to actually not get paid. And I would hope that the processes that are... have been implemented are so effective and efficient that they can identify early on incorrect ... and allow me to actually meet my target because I need, if I don't meet it, then I'm not going to shine."*

**Participant 4:** *“In that case, it will be values because values would cover everybody. Then that should drive accountability. In this place, we've got these values, we'll be fair to people. We've got a system that... performance management system that manages everybody, how they work in order to get rewards, so you'd expect that everybody in the institution adheres to these, that subjectivities are removed, you apply what is agreed upon, the performance management, employee wellness, relation with others, being exemplary to others, resolving of issues, leading others and being open.”*

## 5.2 Conclusion

In this section, it was evident that the above themes encompass the key points, which are related and connected to the concept of individual culture influence on accountability. It emerged from the study that there are various definitions or understanding of accountability; however responsibility and communication emerged as the significant constructs. Participants indicated that accountability is a complex process, which requires formal accountability to be in place in order to hold people accountable. Individual values influence individual culture, which influence accountability, while corporate values can and will overrule individual values. Values such as respect came out strongly as being paramount to accountability; respect in the workplace is believed to be the driver of trust.

Emotional intelligence is identified as key or integral to ensuring that employees are held accountable because it helps the managers understand the differences in culture within their workplace better, and with that understanding, it makes it possible for senior managers to achieve and manage accountability. Moral compass, ethical beliefs and behaviour are the drivers of better accountability; however, corporate norms and rules must be complied with, and any conflict between personal individual morals or ethics and those of the organisation would eventually lead to employees resigning or being asked to leave the company.

Leadership and leadership traits influence accountability with their leadership qualities and encourage or discourage an accountable environment. The background, upbringing and exposure to various cultures over time shape an individual's culture norms, value and customs. There is a relationship between, and in some an element of dependency on individual culture components.

## **6 CHAPTER 6 DISCUSSION OF RESULTS**

### **6.1 Introduction**

In this chapter, the researcher discusses the findings of the study, which were discovered in **Chapter 5** from the conversational interviews held with the 11 participants, all senior managers within their workplace. Literature reviewed in **Chapter 2** is used in this chapter to align the discussion to the research problem that was identified in **Chapter 1** and to answer the researcher's research question outlined in **Chapter 3**.

### **6.2 Issues Identified During the Interview Question Formulation**

It was discovered during the process of formulating the interview question from the research questions that the word *culture* had various meanings to different people. Most definitions consider race, ethnic group and company or corporate culture. As a result of this wide definition of the word culture, the researcher concluded that in the interest of having a focused study, the definition of culture in the context of this study should be outlined as part of the interview question so that such definition is clear to the participants as to what type of culture the study refers to and focuses on.

During the interviews, it was evident that although the definition was given and it was clear, some participants subconsciously referred to their ethnic group during the interviews. Any responses that referred to race or ethnic group without a direct link to the remainder of the answers were excluded in the analysis of findings and the discussion.

### **6.3 Research Discussions Structured Around the Research Questions**

#### **6.3.1 Research Question 1: How does individual culture influence accountability in the workplace?**

The objective of this question is to help understand the foundation of the individual culture, their background and the family structure; to establish what is generally understood by the term *accountability*; and understand how senior managers experienced the influence of their individual culture when driving accountability. Literature posed that culture is an instrumental component in determining an individual's want and the behaviour of such individual (Kotler, 2016). Theoretically, individuals' culture should therefore influence accountability.

The research question followed an understanding that there are various culture definitions. Therefore, understanding the influence of individual culture on accountability within the workplace was necessary according to literature, which posed that culture has an influence on accountability (Scott, 2016; Chua, 2013).

The research question was too broad or generic for participants. Therefore, it was broken down into three interview questions: 1, 2 and 3 to address the research question. The common constructs of each interview question gathered from the responses are detailed in **Table 4** (interview question 1), **Table 5** (interview question 2) and **Table 6** (interview question 3) as documented in **Chapter 5**. The results are discussed below in the format of the research and interview questions:

#### 6.3.1.1 Background, upbringing and the family structure

This question set out to understand the individuals' cultural influence on accountability. The participants were asked to share their personal experiences of home, school, religious background and their childhood within the family structure while growing up, being the foundation of an individual's impact on individual culture. The literature on culture posed that societal culture is deeply entrenched in values, attitudes, norms, practices and related ways of society (Chawla & Sujatha, 2015). The objective of the question was to understand how an individual's family or childhood foundation impacts individual culture as defined in the context of this study. In literature, it is stated that culture influence on human behaviour is profound and that it makes it difficult to see what or how the influence is experienced because it is entwined into human existence (Craig & Douglas, 2006).

The findings that emerged in response to this interview question are listed in **Table 4**. There were three constructs that emerged strongly: *one's upbringing influences one's individual culture*; *parents influence an individual's culture*; and *exposure in life gives experiences in life that influence an individual's culture*. In literature, culture is described as a multidimensional construct that can help explain variations in behaviour in a conceptual way (Singer et al., 2016). The findings from this research confirmed what the literature indicated that there many dimensions of culture.

Participants indicated that how they were raised by their parents has had an influence on their values that they practise today. Participants were specific about who was more influential in their upbringing; a mother, a grandmother, the aunts and few other participants mentioned a father as

an influencer of certain aspects of the individual culture such as the value of respect. This aligns with what literature describes as shaping behaviour of an individual (Alvesson & Sveningsson, 2015). Although most participants strongly believed their upbringing shaped their individual culture, literature posed that culture cannot actually be obtained through biological means or inherited (Goldbach et al., 2014).

Participants mentioned that their upbringing has shaped who they are and how they experience their individual culture. Most of the participants mentioned the era when they grew also playing a role in shaping their behaviour. One participant also mentioned that individual norms and cultural expressions would change over time, depending on the environment around the individual.

Goldbach et al. (2014) indicated that culture is a process that is acquired over time through learnings and experience. Literature states that culture constantly evolves, culture is a dynamic construct and requires adapting from employees as well as from leaders (Singer et al., 2016). One of the findings of this study was that emotional intelligence is important for senior managers in trying to understand culture differences in the workplace, as this helps them adapt and accommodate various cultures for enhanced performance in the workplace.

Some participants also mentioned that their background in the form of schooling, religion, family and childhood were all influential in shaping how their individual cultures developed. Most participants felt that religious background shaped values such as respect, trust, honesty, transparency, integrity, morality and ethical behaviour. Culture as a dynamic living system results in individuals being members of various cultures with multiple identities. These identities can alternate, depending on the environment as well as the traits, values and behaviour of the individual (Singer et al., 2016). Literature argues that individuals have multiple values and view situations through the lenses of these values, based on how they were brought up (Kotler, 2016).

#### 6.3.1.2 Understanding of accountability

Participants were asked their understanding of the term accountability. The findings showed that most participants clearly understood this to be referring to responsibility (see **Table 5** for constructs that emerged in response to this interview question). There were various detailed definitions of what responsibility meant to the participants. The definitions included responsibility for one's actions, responsibility to others, and the responsibility for results, regardless of the outcome (good or bad). In literature, responsibility forms the basis of the accountability concept and also poses that responsibility is a key element of accountability when considering the concept

of self-accountability for behaviour and performance (Pearson & Sutherland, 2017; Bovens, 2014). Other scholars considered responsibility to include values and strongly held beliefs to be a subcomponent of accountability (Schlenker et al., 1991).

Most participants mentioned communication as an integral part of accountability. This included:

- Communication about the company strategy;
- Communication toward the set target for each individual;
- Communication regarding monitoring of the progress in the task at hand; and
- Communication or assessments regarding performance of others.

Other participants explicitly mentioned that accountability contributed to better performance in the workplace functions. Junne (2018) believed that increased accountability, together with monitoring of performance encourages senior managers to achieve their targets, thereby improving company performance. In literature, it is also indicated that internal factors result in individuals being held accountable for the results from their intervention; the results and interventions are influenced by the information shared with the person to be held accountable (Bakker et al., 2018).

The next construct that emerged strongly was that accountability is a complex process. Most participants considered accountability to be complex due to various aspects at hand. One participant mentioned that it is difficult to hold people accountable because there is no on or off switch for accountability, and also due to different interpretations of what accountability means to different senior managers. This makes it difficult to ensure everyone is feeling accountable and being held accountable. In literature, it is stated that accountability is a complex dynamic to be managed at best and not solved (Romzek, 2015). Other scholars consider accountability complex due to broad attributes of internal or external factors: a person or organisation is held accountable for the cause of the outcome when the cause of the outcome is attributed to internal factors, which they should have control over (Bakker et al., 2018).

Due to accountability being complex, most participants considered accountability as the process, which involves monitoring, measurement and assessment; this process is undertaken through process and policies, which are set out within the workplace. The processes and policies are considered to be a formal way of holding people accountable in the workplace. Through managerial accountability, outcomes are recognised and employees get valuable cues from the managerial monitoring process, which results in clarified task and performance priorities (Guidice

et al., 2015). Formal accountability measures or systems are part of well-structured processes and well-defined procedures that enable management systems and monitoring (Pearson & Sutherland, 2017).

In literature, accountability as the construct is exercised through power between an agent and a principal, based on the agency theory (Eisenhardt, 1989), although Mansouri and Rowney (2014) argued that accountability is a multidimensional construct and cannot be limited to the basic principles of the principal-agent model. Accountability is described as a horizontal and vertical directional process in literature, and power regulates that relationship (Fleming & Spicer, 2014). Interestingly, a new insight emerged from the findings of this study as one participant strongly felt accountability had nothing to do with power, hierarchy or position held in the workplace. Laegreid (2014) indicated in literature that it is clear that accountability must operate within a multidimensional construct, which goes beyond hierarchical accountability. The participants in this study indicated that accountability is about self or an individual's moral value and ethical behaviour.

One participant strongly believed that accountability is about an individual's brand identity, it meant protecting how others perceived one's brand; this resulted in aiming to achieve set targets and complying with the company policies and rules. In literature, individuals are more concerned with their reputation in informal accountability; how that impacts on the relationships and this extends beyond the limitations of formal system and processes (Busuic & Lodge, 2017).

#### 6.3.1.3 Influencer of accountability in the workplace

Participants were asked how individual culture influences how they experience accountability in the workplace. The individual components of individual culture were defined for the participants as stated in **Chapter 2** that is culture is an expression of norms, values, and customs, which reflect typical behavioural characteristics (Takatera & Yamamoto, 1987).

In response to this interview question, participants felt "honesty is a value that drives accountability" in the workplace. Participants mentioned various terms when referring to honesty, such as trust, open communication, being honest and truthful, and these were grouped into one single category: **transparency**. In literature, transparency was described as having the potential to lead to trust (Hyndman & McConville, 2018) and it promises openness, which should lead to trust (Ananny & Crawford, 2018). Some scholars view transparency as the first prerequisite for accountability.

New insights emerged from the responses to this interview question. Some participants believed that leadership and their leadership styles influence accountability in the workplace. The terms and phrases that were mentioned include “leadership quality and the traits of such leader can help create an accountable environment”, “the behaviour of the leader influences those around them to be accountable”.

Interestingly, a construct emerged that “individual culture is harnessed within the corporate culture”, meaning it takes second place after the overarching corporate culture. Participants mentioned that in the workplace, corporate culture and its norms would take a centre stage, and that individual culture does not have a place where they work as they are expected to comply with the set rules and policies of the organisation and uphold those. According literature, employees’ personal norms tend to change to accepted organisational behavioural norms, driven by conformity. The shift to this accepted behaviour considers what employees are expected to do in a specific context, it therefore has an influence on the individual norms and behaviour (Calabuig et al., 2018). What was interesting from these answers was that companies were thought to hire employees that fit within their company culture or those that can adapt to such culture. The assumption was that should an individual not be able to adapt, they would eventually leave due to their conflict of values and the value systems. Some participants mentioned that they considered the company’s values before joining.

A new insight emerged through the participants’ responses, as they mentioned that emotional intelligence (EI) is key or integral to ensuring that employees are held to accountable, irrespective of their individual culture or values; and that EI helps the person understand the differences in culture within their workplace and once the understanding is there, it makes it possible for senior managers to enhance and manage accountability.

#### 6.3.1.4 Research Question 1: Conclusion

The findings from the study concluded that although accountability means different things to different people, common themes of understanding were identified during the analysis in **Chapter 5** and the discussion above. This is based on the understanding that accountability is the about “taking responsibility for one’s actions and the outcomes, and being responsible to oneself and others” (theme 1 as discussed in **Chapter 5**). Although this may create confusion for many as a result of the strong relationship between accountability and responsibility, participants were clear about their belief that responsibility is a component of accountability.

Accountability was confirmed as a complex process that requires formal and informal accountability measurements. Furthermore, the study findings refuted that accountability stems from the principal-agent power relationship; instead, accountability is not about power – all humans have to be accountable for their actions.

Another theme (theme 2 as discussed in the previous chapter) that emerged strongly for this research question was that one's personal "background influences one's individual's culture", one's home environment, upbringing and education. It also emerged from the study that emotional intelligence is an integral part of accountability, where managers who possess EI have a better chance of having employees being accountable. This is relevant for better understanding of employees, and to manage their individual culture diversity better in the workplace.

The study found that individual culture gets harnessed in the workplace. This is confirmed by literature, which states that individual behaviours in the workplace have to adapt to the organisational and societal norms. Also, leadership is perceived to have an impact on accountability in the workplace.

### **6.3.2 Research Question 2: Which component of individual culture influences senior managers to be accountable in the workplace**

In this question, participants were requested to elaborate on, which of the individual culture components they believed drive accountability in the workplace. The construct that emerged strongly was values as the major influencer of individual culture. Participants had various explanations of what kind of values encourage them to be accountable.

Most participants mentioned that trust is a value that helps them drive higher accountability; some mentioned that in the absence of trust, it becomes difficult to hold people accountability. In literature, it is stated that one's behaviour builds trust and enables accountability to another person (Holdorf & Greenwald, 2018), transparency influences trust via its effects on trustworthiness and transparency is an antecedent to trustworthiness (Schnackenberg & Tomlinson, 2014).

A new insight emerged regarding another construct of value that influences individual culture and that was respect that drives accountability within a workplace. Respect was a value most participants learned at a young age from their parents and from their religious norms. Most participants mentioned that without respect, it is difficult to trust others in the workplace.

Through the study, the researcher discovered that transparency is another value that drives responsibility and accountability among the participants; most of them referred to openness, and frequent communication in the form of feedback sessions. Literature states that transparency is not merely one exact situation, where everything is clear and apparent, but encompasses a system of open monitoring as a form of control and includes a promise of openness that ultimately creates trust (Ananny & Crawford, 2018). Also, transparency can prevent abuse of power when holding others accountable (Junne, 2018); therefore, it leads to the creation of trust (Hyndman & McConville, 2018).

A new insight emerged during the interviews where a senior managers indicated that a need to succeed drives him to achieve and insist on accountability. A high personal need regarding one's reputation results in higher need to achieve targets, where failure is not an option for them and this in turn leads to better performance.

Another new insight from participants was that morality or the moral compass is the driver of better accountability; however, there are corporate norms that employees need to comply or fit in with, which may be against their own moral compass. This is when employees would eventually resign and leave the company, if their individual culture conflicts with the corporate culture.

#### 6.3.2.1 Research Question 2: Conclusion

It was evident from the data gathered that what mattered to each individual as a driver for better accountability varied from one person to the next; hence, the multiple explanations of what values drive accountability. While there were differing view of what is the influencer of accountability among the participants, there was a common understanding that accountability is driven by internal or self-factors and not something that changes over time, despite the fact that individual culture can change. However, the basic values leading to accountability seem all to be taught, by parents, role models, religion and education. Most participants indicated that value is what matters most as this is internally driven.

#### **6.3.3 Research Question 3: Which of the individual culture components is most impactful?**

Participants were asked, which of the identified individual culture components they believed had a greater influence on accountability for better performance in the workplace. Some participants mentioned that integrity is a value that influences one's culture. Most participant felt that integrity is a value that drives accountability and they explained this as doing the right thing regardless of the outcomes. Many versions of what integrity meant were gathered during the in-depth

interviews. Participants believed that high integrity results in higher accountability, while others felt that integrity refers to achieving the results and doing what is right for the company. This task includes giving feedback to subordinates for lack of performance. Literature described values as being deeply-rooted beliefs about what is right or wrong, where values are drawn from the individual's culture in which they were raised and which determined their behaviour (Goldbach et al., 2014). Interestingly, while all participants agreed that values are high on the list of the accountability drivers, literature argued that different cultural values result in a range of varying behaviours, various interpretations of what is good or bad. How these values are practised can have an adverse impact on the workplace environment – such as misunderstandings (Kasemsap, 2017).

The new insight that had emerged for research question 1, emerged in research question 3 again. That was brand identity or reputation as an influencer of how to drive accountability in the workplace. The need for a good reputation enhances accountability through improved or achieved results and performing well. This ensures that the individual sets better targets and aims to achieve them, feeling accountable for all outcomes. The company sets processes and procedures in place to ensure that they do everything right to maintain their brand identity. Some of the participants felt their own brand identity or reputation was closely linked to the company's rules, norms, and customs, where these factors are what drives better accountability and improved performance in the workplace. At this point, it may be opportune to also consider the danger of believing that a need to keep one's reputation intact could lead to better accountability. If the need for a perfect reputation is extremely high, it could also lead to "cover-ups" where there are personal misjudgements, mistakes made and wrong decisions taken. This in turn could lead to a "blaming others" culture. Thus, honesty, integrity, and transparency are essential elements that have to remain present at all times for genuine accountability.

#### 6.3.3.1 Research Question 3: Conclusion

It was evident from the responses and the theme gathered that research questions 2 and 3 were somewhat aligned or similar in the participants' minds. Their responses indicated that how they drive accountability for better performance in the workplace is not so different compared to how they hold people and themselves accountable for actions.

There are two new insights that emerged from this research question and that is integrity is a value that influences how people encourage (and personally act out) accountability in the workplace, which means doing what is right and per the requirements (processes and policies)

of the company. This translates into accountability and they expect that to enhance performance.

#### **6.3.4 Research Question 4: What is the relationship between the identified components of individual culture?**

The research question was identified as too broad and as a result, it was broken down into the two interview questions 1 and 2 to address the research question. The common constructs of each interview questions gathered from the responses are detailed in **Table 9** (interview question 4.1), and **Table 10** (interview question 4.2) as documented in **Chapter 5**. The results are discussed below in the format of the research and interview questions.

##### **6.3.4.1 Individual culture component that drive accountability**

It emerged that values were highly rated by most of the participants. This was not surprising as values had been confirmed in research questions 1, 2 and 3 as the main drivers of accountability. The second construct that emerged strongly from the responses was the norms of individuals, while the third construct was the customs. While the norms and customs are separate components, some participants rated norms and customs the same as the second component. All participants agreed that their behavioural characteristics resulted from the other three constructs. The list of the rated and aggregated participants' responses are presented in **Table 9**. According to literature, norms are determined by the way individuals conduct themselves when doing things and these norms impact how they act towards others in future (Kasemsap, 2017).

One participant indicated that customs, especially individual customs, change because over time, depending what one is exposed to. It was mentioned that the norms change according to where one grew up, how one grew up, who one grew up with and what one was exposed to in childhood and early adulthood. They believed that as life goes by, one continuously gets exposed to new things and individual norms change. Literature confirmed that personal norms change over time and this happens through two psychological mechanisms, being the consistency with and conformity of one's own behaviour according to the confronting norms (Bicchieri & Mercier, 2014). These were discussed in detail in **Chapter 2**.

This question was asked as the foundation for the next interview question, which examined the relationship between the individual components.

##### **6.3.4.2 Understanding the relationship or dependency among the individual culture components**

An insight from this research question was that participants felt that there was a direct relationship between the individual culture components, and various reasons for this were given. These included that values are internally driven, while customs and norms are more influenced by external factors. This was confirmed by literature, which argued that an individual's culture norms are shaped by different cultural groups, which practise different social norms and traditions. Some participants mentioned they felt that beyond a relationship, actual dependency existed between the identified individual culture components, with the each component relying on the other to become effective. This is a new insight from the study and there is limited evidence in literature to support this response.

#### 6.3.4.3 Research Question 4: Conclusion

It is evident from the data gathered that individual culture values are more influential to accountability than the other individual culture components identified in **Chapter 2**. Although there are various descriptions of what values mean to each participant, it was clear that they all shared a common view regarding values being important. The concept of shared values in the workplace was believed to be the best way to align all of the various descriptions of value into shared or common values at the workplace.

Also common among the participants was the belief that personal norms and customs were less of an influence, as they were due to the dependency on external factors and the changing nature of these components over time. More important were the corporate norms and rules that everybody had to adhere to.

The next section looks at the research question that seeks to understand how participants use the differences in individual culture to enhance accountability for better performance.

#### **6.3.5 Research Question 5: How can senior managers use cultural differences to create an accountable environment?**

The research question was identified as too broad and as a result, it was broken down into the two interview questions 1 and 2 to address the research question. The common constructs of each interview question gathered from the responses are detailed in **Table 11** (interview question 5.1), and **Table 12** (interview question 5.2) as documented in **Chapter 5**. The results are discussed below in the format of the research and interview questions.

#### 6.3.5.1 Importance of considering cultural differences in the work place

The participants felt that understanding of the cultural differences was key to achieving performance, achieving the highest response frequency from the participants. Most participants felt that it is important for senior managers to understand individual culture differences in order to manage different culture for better performance in the workplace.

According to literature, cultural intelligence is positively related and has a significant direct influence on employees in organisations (Lee et al., 2013). Literature also found that improved performance happens through motivation and cultural intelligence, which directly influences performance (Malek & Budhwar, 2013).

Organisational norms are believed to drive better accountability, and according to literature, managers should leverage on this by using the general procedures to evaluate cultural differences (Ott & Michailova, 2018). Leadership qualities that emerged under research question 1 also emerged in this interview question as one of the key factors to enhancing accountability in the workplace. Interestingly, some participants mentioned that understanding of the task at hand and the results that needed to be achieved (clear communication) helped achieve accountability.

#### 6.3.5.2 Factors to enhance accountability in the workplace

Participants felt that formal accountability in the workplace, contextualising the working environment, embracing of cultural differences and monitoring of performance in the workplace are used by senior managers to drive a more accountable environment. According to the participants, the process of monitoring performance included aspects such as giving feedback and constructive criticism, identifying development areas for one's staff in order to improve accountability, identifying responsible teams and tasking an accountable individual within a team with the ultimate results, achieving set targets.

The literature confirmed that managers should leverage on the cultural differences by using the general procedures to evaluate cultural differences, understand the influence of culture on behaviour, and implement the fundamental processes of cross-cultural interactions for culture diversity to increase performance (Ott & Michailova, 2018).

Due to various interpretations of what accountability is, literature suggested that consistency processes in the workplace should be used in order eliminate conflict between beliefs and the

behaviour due to changes that happen over time (Calabuig et al., 2018).

#### 6.3.5.3 Research Question 5: Conclusion

There is a new insight from the research question, as most participants felt it was important to understand individual culture differences for better performance in the workplace. It was confirmed in literature that cultural intelligence is positively related to understanding such differences and optimising the application of the strengths inherent in each person. Leadership qualities and their value system emerged as the key factors to enhance accountability in the workplace. Clear communication of the tasks that needed to be completed and what results were expected also increased accountability, as long it was coupled with honesty, integrity, consistency and transparency, as another driver of accountability.

Transparent formal accountability in the workplace, contextualising the working environment, embracing of cultural differences and monitoring of performance in the workplace are some of the methods used to enhance accountability or leveraging on cultural differences by the senior managers to drive an accountable environment.

The monitoring process includes giving feedback and constructive criticism, identifying development areas, and identifying responsible teams for set targets. In literature, researchers advised that managers should leverage on differences by using procedures, understanding of the influence of culture on behaviour, and implement processes for interactions for culture diversity for higher performance. Applying consistency to eliminate any potential conflict that may arise from differing interpretations of what is accountability has to be a basic norm and rule in the company.

## 6.4 Summary

The study comprised five research questions, all of which were answered. However, the researcher found that some of the individual culture influencers were overlapping each other.

In summary, the new insights for the five research questions were as follows:

- Leadership and leadership traits influence accountability in the workplace through leadership quality that encourages or discourage an accountable environment. The behaviour of the leader – being a role model, an example – influences those around them

to be accountable or not. This construct on leadership talks to contextual leadership;

- Emotional intelligence is key or integral to ensuring that employees are held accountable because it helps the managers understand the differences in culture within their workplace better, and with that understanding, it makes it possible for senior managers to achieve and manage accountability;
- Individual values influence individual culture, while corporate values can and will overrule individual values. Values such as respect are paramount to accountability; without respect for each other, it becomes difficult to trust others in the workplace;
- An intense need to achieve or succeed drives individuals (also managers and leaders) to insist on accountability, wanting to achieve targets without an option to fail. However, care has to be taken to guard against potential “cover-ups” in cases where personal reputation and success are so important that blame is shifted to others instead of remaining personally accountable at all times.
- Morality or one’s moral compass, ethical beliefs and behaviour are the driver of better accountability; however, corporate norms and rules must be complied with, and any conflict between personal individual morals or ethics and those of the organisation would eventually lead to employees resigning or being asked to leave the company.
- There is a definite relationship between and in some cases a dependency on individual culture components.

## 6.5 Conclusion

In this chapter, the researcher discussed the findings of the study, which have been aligned to the literature review in **Chapter 2**. This study set out to explore the influence of senior managers’ individual culture on accountability. The insights from the chapter are aligned to the five main themes outlined in **Chapter 5**, among them their personal background and that individual culture influences accountability. However, not all the identified culture components seem to be influential on accountability.

## 7 CHAPTER 7 CONCLUSION

### 7.1 Introduction

In **Chapter 6**, the study findings were discussed in alignment with the research objectives. The discussion was in line with the data documented in the literature review in **Chapter 2**, together with research questions in **Chapter 3**. This chapter aims to provide the conclusion of the details discussed in the previous chapter and the findings presented in **Chapter 5**, and will be compared with the research objectives set out in the introduction chapter. Chapter 5 provided insights into the beliefs and attitudes held by senior managers and leaders about what influences accountability. In this chapter, the researcher discusses the limitations of the study and then gives recommendations for future research.

The key objectives of the study was to obtain insight into what is understood by the term culture and its components; what is understood by the term accountability; determine which of the identified components of culture are the most influential on accountability; and determine which culture components could senior managers use to influence accountability in the workplace.

### 7.2 Key Findings

#### **7.2.1 Accountability is about responsibility for one's actions, outcomes and responsibility to self and others**

Throughout the study, it was confirmed that accountability is a complex concept (Bakkera et al., 2018). Therefore, respondents provided various definitions of what accountability meant. Various constructs in defining accountability were consolidated into categories (see **Figure 2**), based on common themes from each construct. One of the constructs that emerged strongly was that accountability can be influenced by communication, and it assumes that clear communication as to what is expected from every employee and every manager/leader has taken place and outputs are measured against those goals and targets. This confirms the evidence in literature that organisational information must be understandable, clear and widely transparent (Ananny & Crawford, 2018; Hyndman & McConville, 2018; Schnackenberg & Tomlinson, 2014). This finding was shown in section 6.3.1.2. Managers stated that accountability means taking responsibility for one's actions, whether those actions are wrong or right. It also means taking corrective actions for mistakes/wrong decisions and taking responsibility for all decisions or actions even when they were wrong. This confirms the existing literature, which states that responsibility is a key element

of accountability (Pearson & Sutherland, 2017). Leadership quality was identified as a driver of accountability. The traits of a leader and the leader being a role model influences others in creating an environment that encourages accountability. It was also stated that accountability is about being fair, honest and transparent, having integrity and applying shared values in the workplace. Interestingly, the data indicated that accountability has nothing to do with power, hierarchy or position within the workplace, but applies to everybody across the board, as confirmed literature by Laegreid (2014), which argues against the agency theory by Mero et al. (2014) and the vertical accountability from Guidice et al. (2016).

**Figure 2: Aspects of what accountability is perceived to be**



Accountability is taking responsibility
Accountability is about strategic leadership decisions
Accountability in a workplace is complex process
Communication can influence accountability
Accountability is driven by self
Accountability affects performance
Accountability is about being fair

### 7.2.2 Background influences individual culture

The research discovered that individual culture is influenced by individuals' background, upbringing and education. This concept emerged from various constructs that consolidated into categories per **Figure 3**. The construct that emerged strongly as a new insight was discussed in detail under discussion of the themes in 5.1.5.2 and the discussion of findings in section 6.3.1. The construct that received most responses was that the individual's upbringing shapes their culture. Their background also shaped their culture of responsibility. Due to the background having an influence, parents were found to have influenced the individual's culture, which encompasses the values, norms and customs. It also emerged from the data that individual values are shaped by an individual's religious background and religious beliefs.

**Figure 3: Background influences the individual culture**

Schooling background influences an individual's culture
Family background influences an individual's culture and behaviour
Parents influence an individual's culture
Siblings influence an individual's behaviour and shape culture that one is exposed to
Exposure in life can influence one's culture
Upbringing shapes an individual's culture
Religious background influences values of an individual

### 7.2.3 Individual culture influences accountability

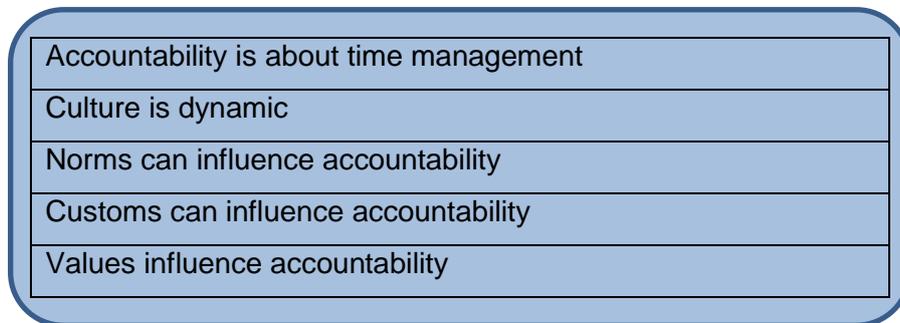
The factors that influence accountability in the workplace were discussed in detail in sections 5.1.4.2 and 5.1.4.3, **Figure 4** gives a summary some of the factors identified. The construct that emerged strongly as a new insight in the findings was **values influence accountability in the workplace**. Culture and individual culture are dynamic factors that can change and evolve over time, depending on one's exposure to different cultures, customs and norms. It is worth noting that trust, honesty, transparency and respect for others are values that are very important for managers when they are driving accountability in the workplace. These values should be visible attributes of managers and leaders, but they should also be values encouraged and ensconced in employees.

Respect was regarded as the single most important value because it encourages trust among employees, and between employees and leaders. Trust leads to higher levels of accountability. Ethical behaviour was highlighted as a value to drive accountability. When holding people accountable, it means that their moral compass is the key factor in driving an individual's culture and value system. Interestingly, the study gathered that a strong need to succeed is another ever that drives people to be accountable for their actions and decisions in the workplace. However, a warning note was issued regarding such strong need to succeed or believing one's reputation to be important, as this could in the extreme case also lead to "cover-ups" of mistakes or wrong decisions, blaming others for such short-comings, merely to keep one's own reputation intact.

Managers believed that since customs and the norms are externally driven, they do not have a major influence on accountability in the workplace. Norms change over time; hence, they do not really impact individual culture for accountability. However, individual culture and individual

values play a role in defining every individual, while in the workplace, the corporate culture and its norms and rules take centre stage. Despite their individual values and customs or cultures, all employees have to “fit” into the corporate culture and adhere to the corporate value system.

**Figure 4: Individual culture influences accountability**

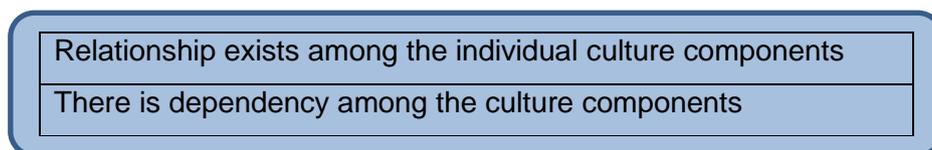


Accountability is about time management
Culture is dynamic
Norms can influence accountability
Customs can influence accountability
Values influence accountability

#### **7.2.4 Relationships and dependency exist among the individual culture components**

Based on the research evidence, there is a relationship, and even to a certain degree, dependency among the culture components. Dependency was identified between customs and norms, while the values were noted as being related to the other two identified culture components. The customs and the norms were described as co-existing prior to values. There were two constructs that were discussed per **Figure 5**.

**Figure 5: Is there a relationship or dependency in the culture components**



Relationship exists among the individual culture components
There is dependency among the culture components

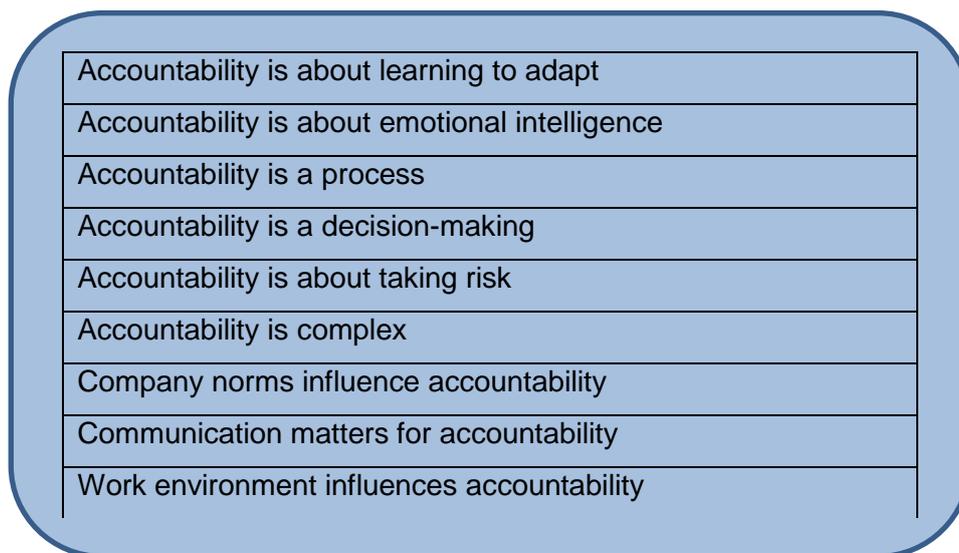
#### **7.2.5 Accountability is a complex process**

The understanding of accountability was noted as being complex because of the wide range of interpretations regarding what accountability meant to different people, some of the constructs that make up the key finding are detail in **Figure 6**. Interestingly, accountability was described as a system, which has a process. This means that in holding oneself and others accountable, systems in the workplace are used to influence accountability. These include clear and transparent instructions as to goals and targets, giving honest feedback regularly, and measuring of results or outcomes; all of these influence accountability. The process of accountability was described as being formal and informal, where the informal systems of accountability are

influenced by personal interest, while policies in the workplace drive formal accountability.

The data gathered confirmed what is stated in literature, stating that leadership needs cultural awareness and emotional intelligence to contextualise the complex environment in the process of holding people accountable (Romzek, 2015) and embrace cultural differences in the workplace to enhance accountability in the workplace (Goldbach et al., 2014). Managers are also expected to understand the individual culture to help manage different cultures in order to improve relations among employees of different cultures for enhanced accountability. As the research had established that individual cultures were superimposed by corporate culture, individual cultures would be less important than corporate culture to drive accountability. However, every individual approaches such corporate culture from a different starting point, being their own background, individual values and norms and therefore, some employees and managers may find it more difficult to fit into the overriding corporate culture of accountability than others. These individuals would need to be identified and coached to “fit in”.

**Figure 6: Accountability is a complex process**



Accountability is about learning to adapt
Accountability is about emotional intelligence
Accountability is a process
Accountability is a decision-making
Accountability is about taking risk
Accountability is complex
Company norms influence accountability
Communication matters for accountability
Work environment influences accountability

### **7.2.6 Summary of the key findings**

The study evidence confirmed extant literature that accountability is a complex process, which requires monitoring through a formal process in the workplace. Processes in the workplace were identified as a factor used to manage accountability. The data collected from the participants also confirmed the complexity of accountability as the participants provided various interpretations and definitions of what accountability meant to them. The study discovered that background influences the individual culture, being the cultural values, norms and customs; the study further

discovered that there is a relationship and dependency among the individual culture components and it discovered that individual culture, which is driven by one's background, influences accountability in the workplace. Values emerged as a significant influencer of accountability in the workplace and being necessary for better performance. The study findings provide new insights into the research problem identified in **Chapter 1** and contribute to closing a gap in literature on influence of individual culture on accountability in the workplace.

### **7.3 Research Recommendations for senior managers**

The objective of the study was to contribute to closing a gap in literature regarding the influence of individual culture on accountability. However, the study is also important for business as it gives insight to managers, leaders and other employees generally on how individual culture can influence accountability in the workplace. As corporates are faced with a wider range of cultures meeting in the workplace, it is becoming more important to understand the cultural diversity in in the context of accountability. The study resulted in insights that are important for business emerging and these are:

- Senior managers have to communicate clearly and openly about the tasks and expectations regarding tasks, responsibilities, result or outcomes. Clear communication ensures clarity for the task at hand; it also increases appropriate performance and achievement of results;
- Senior managers need to develop a high level of emotional intelligence to help them manage the cultural differences in the workplace. Emotional intelligence allows for a better understanding of various cultures and guides a manager on how best to manage accountability in a culturally diverse organisation;
- Senior managers must develop good leadership skills, including development of contextual leadership, to help them create a more accountable environment. Contextual leadership helps leaders to understand the environment they operate in better so they take it into account in how they lead or manage the organisation;
- Senior managers should encourage an environment that increases accountability. When employees know they are allowed to fail if they take responsibility and accountability, they aim to do better so they can be accountable for good results, but also admit to mistakes;
- Senior managers have to be conscious of their organisation's corporate culture and its value system. If the organisation does not encourage high ethics, honesty, transparency and accountability, then such traits can also not be expected from employees. Senior management will have to be the role models for all behaviour down the hierarchy.

Thereafter, they should look to employ individuals who share the corporate values that are aligned with the organisation as this ensures high performance and low staff turnover.

Undertaking these recommended steps will minimise the risk of poor performance or low levels of accountability among employees.

## **7.4 Research Limitations**

### **7.4.1 Sampling bias**

The sample was limited to senior managers with at least five years of managerial experience and from organisations that had at least 500 to 7000+ employees and were based in Johannesburg, Gauteng, South Africa. The limitation of the sample affects the generalisation of the findings to other organisations that have less staff and those that are in other parts of the country and the world due to geographical bias as the response from participants may be different due to local context in a country or the region. The sample was only selected from six sectors or industries with participants spread across the six. The generalisation of the findings to different sectors is affected as not all sectors were selected for sampling and responses from other sectors' senior managers may have been different.

Using the judgemental, purposive and snowball sampling method resulted in a number of participants coming from one organisation, although they came from different departments within that organisation and work at different locations; their experiences shared were different from a cultural point of view, while the management of corporate accountability was somehow uniform because of the company policies applied.

### **7.4.2 Researcher bias**

This was a qualitative and exploratory research, which aimed to gather rich data from senior managers for analysis to study the influence of individual culture on accountability. There is a certain level of subjectivity in conducting any qualitative study, which may have been influenced by the researcher's personal presumptions, misconceptions and perspectives. The researcher acknowledged possible bias due to the subjectivity of a qualitative study. The quality of the data collected may have been impacted by the skills level of the researcher. Although an interview schedule was used to guide the interviews to reduce or eliminate any bias and to ensure rich data were collected (Saunders & Lewis, 2012), the data may have been affected due to the manner in

which the interviews were conducted.

## **7.5 Possible Future Research**

The researcher focused this study only on senior managers, while future research may be conducted to focus on:

- Middle managers, junior managers, C level or executive employees and technical employees who do not manage other people on how they ensure that the teams they work with or in are accountable, taking cognisance of individual cultures and corporate culture;
- Leadership styles and the best leadership style suitable for an accountable environment or to effectively manage accountability in the workplace;
- Understanding the influence of individual culture on accountability in different culture settings; for example, are there cultures that particularly support accountability and others that do not support accountability?
- Understanding the difference between what senior managers perceive as accountability versus what the employees perceive as accountability in the workplace;
- Understanding or measuring any improvement in performance in the workplace as a result of high accountability because of individual cultural factors to validate what is stated in literature;
- Finally, the individual culture factors that drive accountability could be validated in a future study with leaders of organisation that are perceived to have highly accountable staff.

## **7.6 Conclusion**

Literature states that accountability positively affects performance in the workplace, that accountability is key to improved performance in organisations. It is also stated that accountability is influenced by corporate norms and values. There was little evidence in literature of how individual culture influences accountability in the workplace to improve performance in the company by individuals or the teams. This study aimed to contribute to closing the gap in literature. The insights that emerged from the interviewed participants examined the primary question, whether and how individual culture influences accountability. The main construct addressed the research objective that was outlined in the introduction chapter. The study contributed to the existing literature by providing insights into how individual culture influences accountability in the workplace, but is overridden by corporate culture. It is hoped the study contributes to enhancing manager's and leader's understanding of ways to leverage on individual culture when driving accountability for better performance in the workplace.

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## APPENDIXES

### APPENDIX 1: ETHICAL CLEARANCE

**Gordon  
Institute  
of Business  
Science**  
University  
of Pretoria

02 August 2018

Mkiva Unathi

Dear Unathi

*Please be advised that your application for Ethical Clearance has been approved.*

*You are therefore allowed to continue collecting your data.*

*Please note that approval is granted based on the methodology and research instruments provided in the application. If there is any deviation change or addition to the research method or tools, a supplementary application for approval must be obtained*

*We wish you everything of the best for the rest of the project.*

*Kind Regards*

## APPENDIX 2: FORMAL PARTICIPATION REQUEST LETTER

### MBA Research Participation Request letter

Dear Prospective Participant

My name is Unathi Mkiva, an MBA candidate at the Gordon Institute of Business Science. I am conducting research on influence of culture on accountability, and am trying to find out more about the accountability of local senior managers. As part of my research I need to interview senior managers with at least 5 years managerial experience and must be working for a companies with at least 500 employees.

Our one on one interview is expected to take 45 to 60 minutes, and will help me understand how culture influences accountability for senior managers. All data collected will be reported without identifiers.

I request your time and participation in this study to further the body of knowledge. If you have any concerns or would be comfortable participating in the study, please contact me. My details are provided below.

*Researcher name: Unathi Mkiva*

*Research Supervisor: Hayley Pearson*

*Email: [umkiva@gmail.com](mailto:umkiva@gmail.com)*

*Email: [pearsonh@gibs.co.za](mailto:pearsonh@gibs.co.za)*

*Phone: +27 73 498 5307*

Signature of participant: *U. Mkiva*

Date: 09 August 2018

### APPENDIX 3: INFORMED CONSENT FORM

#### Informed consent letter

I am conducting research on influence of culture on accountability, and am trying to find out more about the accountability of local senior managers. Our interview is expected to last about an hour, and will help me understand how culture influences accountability for senior managers.

**Your participation is voluntary and you can withdraw at any time without penalty.** 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: Unathi Mkiva*

*Research Supervisor: Hayley Pearson*

\_\_\_\_\_  
*Signature*

*Email: umkiva@gmail.com*

*Email: pearsonh@gibs.co.za*

*Phone: +27 73 498 5307*

*Phone: +27 76 930 2170*

Signature of participant: \_\_\_\_\_

Date: \_\_\_\_\_

*Signature of researcher: \_\_\_\_\_*

Date: \_\_\_\_\_

#### APPENDIX 4: INITIAL CODES OF THE STUDY

Rank	Construct	Frequency of construct	Frequency of mention
1	Trust is a value that drives accountability	9	35
2	Values drive a higher accountable environment	10	31
3	Understanding the individuals culture helps with managing different cultures	10	31
4	Communication can influence accountability	9	30
5	Respect is a value that drives accountability	8	23
6	Accountability in a workplace is complex	6	18
7	Transparency is a value that drives responsibility	7	17
8	Honesty is a value that drives accountability	4	16
9	Understanding cultural differences improves relations for enhanced accountability	7	16
10	Upbringing shapes an individual's culture	6	16
11	Integrity is a value that influences one's culture of accountability	7	15
12	Contextualizing the work environment for individual cultures	5	15
13	Parents influence an individual's culture	9	15
14	Processes in the workplace influences accountability	5	15
15	Measurement of results or outcomes influences accountability	5	14
16	Exposure in life can influence one's culture	5	14
17	Leadership influences accountability in the workplace	7	14
18	Embracing cultural differences is important	6	14
19	Responsibility to others is accountability	7	13
20	Parents influence the culture of responsibility	9	12
21	Accountability is a process	4	11
22	Firm norms influence individual behaviours	6	11
23	Family background influences an individual's culture	6	11
24	A need to achieve drives how senior managers achieve accountability	7	10
25	There is a relationship among the culture components	9	10
26	Giving feedback regularly is perceived to influence	7	10

	accountability		
27	Individual culture is harnessed within the corporate culture	6	10
28	Accountability is taking responsibility even when you are wrong	6	10
29	Accountability is about taking decisions	5	10
30	Formal accountability is achieved through corporate systems	2	9
31	Monitoring of performance may improve accountability	4	9
32	Norms drive behavioural characteristics	5	9
33	Individual culture changes over time	5	9
34	Accountability should not come from a position of power	4	9
35	Togetherness helps with being responsible for others	6	9
36	Accountability is about leadership	3	9
37	Ethics is a value perceived to drive accountability	3	8
38	Norms influence individuals' perceptions for accountability	4	8
39	Customs influence individuals' behaviour	6	8
40	There is dependency among the culture components	4	8
41	Moral compass is what drives individuals for accountability	4	7
42	Accountability process has to be effective although not perfect	2	7
43	Achieving set results is perceived as being accountable	5	7
44	Identifying development areas for staff is perceived to improve accountability	4	7
45	Accountability is driven by self	4	7
46	Taking responsibility for action regardless of the outcome is accountability	5	7
47	An environment that allows mistakes encourages responsibility	2	7
48	Interpretation of values differs from individual to individual	4	7
49	Accountability affects performance	7	7
50	Systems in the workplace influence accountability	4	6
51	Corporate culture influences accountability	4	6
52	Authentic leadership influences accountability	3	6
53	Schooling background influences individuals culture	3	6
54	Accountability is taking action (responsibility) for wrong things to fix them	5	6
55	Culture is dynamic	5	6

56	Understanding culture differences teaches you to adapt	5	6
57	Education is values in family background	4	6
58	Accountability is about following through the results	5	6
59	Responsibility is what is understood by the term accountability	3	5
60	Brand identity influences the how SMs drive accountability	2	5
61	Individual culture has less influence in the workplace due to corporate norms	3	5
62	Childhood background shapes one's culture	3	5
63	Responsibility for your action	3	5
64	Emotional intelligence is developed over time with experiences and exposure	1	5
65	Morality is the value that drives accountability	3	4
66	Success need drives accountable behaviour in the workplace	3	4
67	Leadership qualities influence accountability	3	4
68	Repercussions for not achieving goals influence how individuals drive accountability	2	4
69	Risk influences how individuals take responsibility	2	4
70	Schooling environment exposes an individual to various cultures	2	4
71	Working environment influences accountability	3	4
72	Accountability is about strategic leadership and direction	3	4
73	Leaders must be vulnerable to allow accountability	2	4
74	Emotional intelligence teaches you how to pull and push	2	4
75	Understanding the goal and results helps with accountability	2	4
76	Accountability is about being fair	2	4
77	Ethical behaviour is driven by one's culture	2	3
78	Informal system of accountability is influenced by personal interests	1	3
79	Performance is influenced by the responsible individual	2	3
80	Consequences of failure (punishments) influence accountability	2	3
81	Risk appetite encourages accountability	2	3
82	Religious background influences values of an individual	3	3
83	Identifying individuals' strengths in a team creates an accountable environment	3	3

84	Resignation is the outcome of conflicting individual culture and corporate culture	3	3
85	Behavioural characteristics are driven by a person's culture	3	3
86	Reporting on the outcomes influences accountability	3	3
87	Identifying responsible team members can help you drive better performance through accountability	1	3
88	Giving criticism on people's work output	3	3
89	Identifying individual traits improves accountability	3	3
90	We hire those who fit with corporate culture	3	3
91	Rewards system are a motivator to take responsibility for their actions	3	3
92	Environment encourages good performance and enhanced responsibility	2	3
93	Accountability is acknowledgement of your action - right or wrong	2	3
94	Customs are externally driven	2	3
95	Accountability is not shifting responsibility	3	3
96	Micromanaging does not help accountability	3	3
97	Clarity gives guidance to achieving set targets for accountability	2	3
98	Review of work influences accountability	1	2
99	Targets to be achieved results in better accountability	2	2
100	Prevention of failure may improve accountability	2	2
101	Incompetence of staff is considered when holding others accountable	2	2
102	Accountability is multi-levelled	1	2
103	How leaders influence action and behaviour of staff is responsibility	2	2
104	Having excuses for your action or non-actions indicates lack of responsibility	1	2
105	Accountable environment through exploration allows innovation and better performance for the company	1	2
106	Being accountable for mistakes	2	2
107	Individual culture informs who you are	1	2
108	Accountability is about understanding self	2	2

109	Accountability emphasises shared value	1	2
110	Individual culture has an influence on accountability	1	2
111	Accountability is about time management	2	2
112	Time management forms an accountable environment	1	2
113	Emotional intelligence is key to understanding cultural differences	1	2
114	Influencing people to follow you freely is accountable leadership	2	2
115	Accountability is something very important	1	2
116	Shared value influences an accountable environment	1	2
117	Quality of work is perceived to influence accountability	1	1
118	Siblings influence what individuals are exposed to	1	1
119	Individual traits are determined from individual culture	1	1
120	Company performance is influenced by accountability	1	1
121	Decision-making influences an individual's accountability	1	1
122	Policies in a workplace influence accountability	1	1
123	Job pressure influences accountability	1	1
124	Responsibility for lack of action	1	1
125	Accountability is about being flexible	1	1
126	Accountability is about being inclusive	1	1

**Table 2: Research Questions and Interview Question**

RQ	Research Questions indicated in Chapter 3	Interview Questions
1	How does individual culture influence accountability in the workplace?	<ol style="list-style-type: none"> <li>1. Tell me about yourself, your background and family structure?</li> <li>2. What is your understanding of the term accountability?</li> <li>3. In the context of this study, <b>culture</b> is defined as an expression of norms, values, and customs, which reflect typical behavioural characteristics (Takatera &amp; Yamamoto, 1987); considering this definition, how does individual culture influence the way you experience accountability in the workplace, i.e. when you hold yourself accountable and when holding others accountable?</li> </ol>
2	Which component of individual culture can influence accountability?	<ol style="list-style-type: none"> <li>1. Kindly elaborate on the specific components of individual culture (as previously defined) you believe drives accountability in the workplace?</li> </ol>
3	Which of the individual culture components is most impactful?	<ol style="list-style-type: none"> <li>1. Of the identified cultural components, which do you believe has a greater influence on accountability for better performance in the workplace? - Tell more about... and.....?</li> </ol>
4	What is the relationship between the identified components of individual culture?	<ol style="list-style-type: none"> <li>1. Of the identified cultural components; kindly rate them in order of importance to you?</li> <li>2. For the identified cultural components, do you believe there is a relationship/dependency? .....and what is that relationship/dependency?</li> </ol>
5	How can senior managers use cultural differences to create an accountable environment?	<ol style="list-style-type: none"> <li>1. How important is it for senior managers to consider cultural differences in the workplace when driving performance through accountability? - Kindly elaborate more as to why this important for them?</li> <li>2. How do you leverage on the cultural differences in the workplace to increase accountability?</li> </ol>

**Table 14: Consolidated codes into categories**

1	Accountability is about responsibility
2	Accountability is a process
3	Values influence accountability
4	Accountability is complex
5	Relationship exists amongst the individual culture components
6	Company norms influence accountability
7	Communication matters for accountability
8	Work environment influences accountability
9	There is dependency among the culture components
10	Accountability is about self
11	Performance is influence by accountability
12	Understanding culture defences in the workplace improves how you drive accountability
13	Leadership can influence accountability
14	Shared value talks to accountability
15	Accountability is about learning to adapt
16	Accountability is about time management
17	Accountability is about emotional intelligence
18	Schooling background influences individuals culture
19	Family background influences an individual's culture and behaviour
20	Parents influence an individual's culture
21	Siblings influence individual behaviours and shape culture that one is exposed to
22	Accountability is about decision-making
23	Exposure in life can influence one's culture
24	Upbringing shapes an individual's culture
25	Culture is dynamic
26	Accountability is about taking risk
27	Taking action for failure is accountability
28	Norms can influence accountability
29	Customs can influence accountability
30	Religious background influences values of an individual