

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

# Influencing accountability in organisations – a critical managerial competence

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By

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## ABSTRACT

Business, society and academic literature have all shown an increase in the demand for greater accountability. Despite this, and although accountability is central to improved performance within the workplace, it remains an ever-expanding, complex and elusive phenomenon. Although the literature has identified four overriding factors that influence accountability namely self, peers, managers and systems, there is very little empirical research that supports this. The aim of this study is to identify which of these factors has the greatest influence when holding an individual to account for performance in an organisation. Establishing the main drivers of accountability will enable managers and leaders to make better use of accountability mechanisms in order to improve the performance of their employees, teams and organisations.

Qualitative, exploratory research methods were adopted in order to gain new insights into the factors that influence accountability in organisations. A total of 20 semi-structured, in-depth interviews were conducted with experts such as CEO's, directors, executives, senior managers and consultants, all with high levels of seniority, from eight different industries: Consulting, Education, Retail, IT, Oil and Gas, Mining, Construction and Finance. Each interview was analysed by means of thematic content analysis, averaging three hours per interview.

The key findings refuted the literature that there are four overriding factors that influence accountability and identified five dominant antecedents that need to be in place in order for an individual to be effectively held to account for their performance. It was determined that the culture and leadership of the organisation, the systems in the organisation, the values and recruitment means of the individual and the clarity of role or tasks given to an individual or team are essential in creating a system of accountability. For each of the five antecedent factors, three key management mechanisms were identified. The complexity of accountability dominated the findings of the research. However, a 'System of Accountability' model emerged which enables a better understanding of this phenomenon. The model depicts the interdependence of the identified factors and conceptualises a process that can be followed in order for organisations to develop a culture of accountability. The findings from this research add to the extant literature in the field of accountability.

## KEYWORDS

Accountability, felt accountability, individual accountability, peer accountability, manager accountability, system accountability, performance, behaviour, organisational behaviour, organisational culture.

## DECLARATION

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

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9 November 2015

## TABLE OF CONTENTS

<b>ABSTRACT .....</b>	<b>ii</b>
<b>KEYWORDS .....</b>	<b>iii</b>
<b>DECLARATION .....</b>	<b>iv</b>
<b>TABLE OF CONTENTS .....</b>	<b>v</b>
<b>LIST OF TABLES .....</b>	<b>ix</b>
<b>LIST OF FIGURES.....</b>	<b>xi</b>
<b>CHAPTER 1: PROBLEM DEFINITION AND PURPOSE .....</b>	<b>1</b>
<b>1.1 Introduction and Description of the Problem .....</b>	<b>1</b>
<b>1.2 Purpose of Research.....</b>	<b>3</b>
<b>1.3 Research Problem .....</b>	<b>4</b>
<b>CHAPTER 2: LITERATURE REVIEW .....</b>	<b>6</b>
<b>2.1 Introduction .....</b>	<b>6</b>
<b>2.2 Accountability and the Theory of Accountability.....</b>	<b>7</b>
2.2.1 The Theory of Accountability .....	7
2.2.2 The Complexity of Accountability .....	7
2.2.3 Felt Accountability.....	9
2.2.4 Organisational Culture, Leadership and Accountability .....	10
<b>2.3 Informal and Formal Accountability.....</b>	<b>12</b>
2.3.1 Informal Accountability.....	13
2.3.1.1 Accountability to Self.....	13
2.3.1.2 Accountability to Peers.....	15
2.3.2 Formal Accountability .....	17
2.3.2.1 Manager Accountability.....	18
2.3.2.2 System Accountability .....	20
<b>2.4 The Dark Side of Accountability .....</b>	<b>21</b>
<b>2.5 Conclusion.....</b>	<b>22</b>
<b>CHAPTER 3: RESEARCH QUESTIONS .....</b>	<b>25</b>
<b>3.1 Research Questions .....</b>	<b>25</b>
Research Question 1: Establish what are considered to be the major factors that drive accountability. ....	25

Research Question 2: Of the identified factors that drive accountability, which is perceived to be the most impactful? .....	25
Research Question 3: What is the relationship between the factors that drive accountability?.....	25
Research Question 4: How are each of the key identified accountability factors enacted or experienced and what are the advantages or disadvantages of each? .....	26
<b>CHAPTER 4: RESEARCH METHODOLOGY.....</b>	<b>27</b>
<b>4.1 Introduction .....</b>	<b>27</b>
<b>4.2 Research Methodology and Design .....</b>	<b>27</b>
4.2.1 Rationale for the chosen method of research.....	27
<b>4.3 Population.....</b>	<b>28</b>
<b>4.4 Sampling Method and Size .....</b>	<b>28</b>
<b>4.5 Units of Analysis .....</b>	<b>30</b>
<b>4.6 Data Collection Tool.....</b>	<b>30</b>
<b>4.7 Data Collection .....</b>	<b>32</b>
<b>4.8 Data Analysis.....</b>	<b>33</b>
<b>4.9 Data Validity and Reliability.....</b>	<b>35</b>
<b>4.10 Research Limitations .....</b>	<b>36</b>
<b>CHAPTER 5: RESULTS .....</b>	<b>37</b>
<b>5.1 Introduction .....</b>	<b>37</b>
<b>5.2 Description of the Sample .....</b>	<b>37</b>
<b>5.3 Presentation of Results.....</b>	<b>40</b>
<b>5.4 Results for Research Question 1 .....</b>	<b>40</b>
5.4.1 Understanding the Concept of Accountability.....	40
5.4.2 Factors that Drive Accountability.....	42
<b>5.5 Results for Research Question 2 .....</b>	<b>46</b>
5.5.1 Factor that has the Most Influence in Ensuring Individuals Meet Expectations and Perform Well.....	47
5.5.1 Established Importance of Identified Factors .....	51
<b>5.6 Results for Research Question 3 .....</b>	<b>54</b>
<b>RESEARCH QUESTION 3:.....</b>	<b>54</b>
5.6.1 Can a Factor Work in Isolation or does it Work Better in Combination with other Factors .....	55
5.6.2 How the Factors are United or Pulled Together in Order to have an Effect .	57

<b>5.7 Results for Research Question 4 .....</b>	<b>61</b>
<b>RESEARCH QUESTION 4:.....</b>	<b>61</b>
5.7.1 The Mechanisms that Form Part of the Identified Factors of the System of Accountability and the Advantages and Disadvantages of Each.....	62
5.7.1.1 Primary Construct 1: Systems in Place within an Organisation.....	63
5.7.1.2 Primary Construct 2: Culture of an Organisation .....	70
5.7.1.3 Primary Construct 3: The Individual.....	74
5.7.1.4 Primary Construct 4: Clarity of Role and Tasks.....	78
5.7.1.5 Primary Construct 5: Strategic leadership of the organisation.....	80
5.7.1.6 Primary Construct 6: Organisational Values, Ethics, Trust and Transparency..	83
<b>5.8 Conclusion.....</b>	<b>85</b>
<b>CHAPTER 6: DISCUSSION OF RESULTS .....</b>	<b>86</b>
<b>6.1 Introduction .....</b>	<b>86</b>
<b>6.2 Discussion of Results for Research Question 1 .....</b>	<b>86</b>
6.2.1 Understanding the Concept of Accountability.....	86
6.2.2 Factors that Drive Accountability.....	89
6.2.3 Conclusive Findings for Research Question 1 .....	92
<b>6.3 Discussion of Results for Research Question 2 .....</b>	<b>92</b>
6.3.1 Factor that has the Most Influence in Ensuring Individuals Meet Expectations and Perform Well.....	93
6.3.2 Established Importance of Identified Factors .....	94
6.3.3 Conclusive Findings for Research Question 2 .....	95
<b>6.4 Discussion of Results for Research Question 3 .....</b>	<b>97</b>
6.4.1 Effectiveness of an Individual Factor Working in Isolation or in Combination with other Factors.....	97
6.4.2 How Factors are United or Pulled Together in Order to be Effective .....	99
6.4.3 The Concept of Critical Thresholds.....	99
6.4.3 Conclusive Findings for Research Question 3 .....	100
<b>6.5 Discussion of Results for Research Question 4 .....</b>	<b>100</b>
6.5.1 Key Mechanisms that Form Part of the Identified Factors of the System of Accountability and the Advantages and Disadvantages of each .....	101
6.5.1.1 Systems in Place.....	102
6.5.1.2 Culture of an Organisation .....	104
6.5.1.3 Strategic Leadership of the Organisation in the System of Accountability .....	106
6.5.1.4 The individual in the System of Accountability.....	109
6.5.1.5 Clarity of Role and Tasks in the System of Accountability.....	112

6.5.2 Conclusive Findings for Research Question 4 .....	114
<b>CHAPTER 7: CONCLUSION AND RECOMMENDATIONS .....</b>	<b>115</b>
<b>7.1 Introduction .....</b>	<b>115</b>
<b>7.2 Creating an Impactful System of Accountability .....</b>	<b>115</b>
7.2.1 How the 'System of Accountability' Model was developed .....	115
7.2.2 Explanation of the 'System of Accountability' Model .....	116
7.2.2.1 Delivery against Expectations in the System of Accountability.....	117
7.2.2.2 The Culture of the Organisation in the System of Accountability .....	117
7.2.2.3 Strategic Leadership in the System of Accountability .....	118
7.2.2.4 Systems in Place within the Organisation in the System of Accountability .....	118
7.2.2.5 The Individual in the System of Accountability .....	119
7.2.2.6 Clarity of Role and Tasks .....	120
7.2.2.7 Summary of the 'System of Accountability' Model .....	120
<b>7.3 Recommendations for Managers .....</b>	<b>121</b>
<b>7.4 Recommendations for Future Research .....</b>	<b>122</b>
<b>7.5 Research Limitations .....</b>	<b>123</b>
<b>7.6 Conclusion.....</b>	<b>124</b>
<b>8. REFERENCES.....</b>	<b>125</b>
<b>9. APPENDICES.....</b>	<b>130</b>
<b>Appendix 1: Invitation to Participate in Research Study .....</b>	<b>130</b>
<b>Appendix 2: Consent Form.....</b>	<b>131</b>
<b>Appendix 3: Interview Questionnaire.....</b>	<b>132</b>
<b>Appendix 4: Ethical Clearance Letter .....</b>	<b>144</b>

## LIST OF TABLES

Table 1: Industry and Position of Chosen Sample .....	29
Table 2: Research Question and Interview Question Mapping .....	31
Table 3: Phases of Thematic Analysis (Braun & Clarke, 2006, p. 87) .....	34
Table 4: Information and Details of Interviewees from the Sample .....	38
Table 5: An Understanding of the Concept of Accountability .....	41
Table 6: Factors that Drive Accountability in Organisations .....	43
Table 7: Factor that has the Most Influence in Ensuring Individuals Meet Expectations and Perform Well .....	47
Table 8: Established Weighted Importance of each Identified Factor .....	51
Table 9: Comparison between the Top Five Results for Interview Questions 2, 3 and 4. .....	54
Table 10: The Effectiveness of an Individual Factor Working in Isolation or in Combination with other Factors .....	55
Table 11: How the Factors are United or Pulled Together in Order to have an Effect..	58
Table 12: Number of times a Key Factor was Identified as having a Mechanism.....	63
Table 13: Mechanisms that Form Part of the Systems in Place within an Organisation .....	64
Table 14: The Advantages and Disadvantages of the Mechanism that Form Part of the Systems within an Organisation .....	65
Table 15: Mechanisms that Form Part of the Culture of an Organisation.....	71
Table 16: The Advantages and Disadvantages of the Mechanisms that Form Part of the Culture of an Organisation.....	71
Table 17: Mechanisms that Focus on the Individual .....	75
Table 18: The Advantages and Disadvantages of the Mechanisms Focused on the Individual when Considering an Accountability System .....	75
Table 19: Mechanisms that Form Part of the Clarification of Role and Tasks .....	78
Table 20: The Advantages and Disadvantages of the Mechanisms that Form Part of the Clarification of Role and Tasks .....	78
Table 21: Mechanisms that form part of the strategic leadership of the organisation when considering an accountability system.....	80
Table 22: The advantages and disadvantages of the mechanisms that form part of the strategic leadership of an organisation .....	81

Table 23: Mechanisms that form part of the organisational values, ethics, trust and transparency .....83

Table 24: The advantages and disadvantages of the mechanisms that form part of the organisational values, ethics, trust and transparency .....84

## LIST OF FIGURES

Figure 1: Visual Definition of Accountability (Willems & Van Dooren, 2011, p. 509) ....	22
Figure 2: Accountability Positioning Model .....	23
Figure 3: The Purpose of Ensuring Accountability .....	101
Figure 4: Systems in Place in the System of Accountability .....	102
Figure 5: Culture of an Organisation in the System of Accountability .....	105
Figure 6: Strategic Leadership in the System of Accountability .....	108
Figure 7: Culture and Strategic Leadership in the System of Accountability .....	109
Figure 8: The Individual in the System of Accountability .....	110
Figure 9: Culture, Strategic Leadership and the Individual in the System of Accountability .....	112
Figure 10: Clarity of Role in the System of Accountability .....	113
Figure 11: The 'System of Accountability' Model .....	116

## CHAPTER 1: PROBLEM DEFINITION AND PURPOSE

### 1.1 Introduction and Description of the Problem

The issue of accountability is continuously being raised in organisations and corporations, government sectors and civil society. There appears to be, in both academic literature and in common discussions, a sense of a need for greater accountability (Patterson, 2013; Messner, 2009; Mero, Guidice & Werner, 2012; Hall & Ferris, 2011; Joannides, 2012; Mansouri & Rowney, 2014). Discussions in the workplace are dominated by what was considered the “modern buzzword” (Lerner & Tetlock, 1999, p. 255) with an assumed need for more of it (Patterson, 2013; Hall & Ferris, 2011; Joannides, 2012; Romzek, 2015). Mansouri & Rowney (2014) go as far as to say that ensuring accountability is of “strategic importance” (p. 45) and that there is an ever increasing pressure with regards to accountability of individuals to ensure quality within the workplace. Romzek (2015) supports this, stressing the importance of accountability stating that it is “fundamental to how people and organisations operate” (p. 27).

The idea of accountability has morphed from a previously restrictive form of financial and management accounting, which was the responsibility of the more economically related subjects, to a more inclusive concept that takes on multiple forms and is driven by a variety of factors (Mero et al., 2012; Messner, 2009; Sinclair, 1995; Roberts, 1991). More recently, a strong link between performance, behaviour and accountability has been established (Patterson, 2013; Mero et al., 2012; Frink & Klimoski, 2004). More specifically, the practice of being held to account for good delivery, performance and behaviour is accepted in many organisations (Mero et al., 2012; Sinclair, 1995). Frink & Klimoski (2004) described accountability as being the “root of a viable social system” (p. 2) and increasingly so in more formal organisations. Even then, Frink & Klimoski (2004) questioned how a concept which is absolutely fundamental to organisation success was so under researched.

Having extensively reviewed the literature that is available on ‘accountability’ it was determined that there are four main aspects that drive accountability and affect behaviour in the workplace. These four drivers include self, peers, managers and systems (Mero et al., 2012; Sinclair, 1995; Roberts, 1991; Messer, 2009; Hall & Ferris, 2011; Roch & McNall, 2007). The literature presented each of these factors in isolation and seemed to

focus on only one element. Occasionally, additional constructs were examined in conjunction with one of these single factors, viewing different factors of accountability through a variety of theoretical lenses. An example of this is Hall & Ferris' (2011) paper titled 'Accountability and Extra Role Behaviour'.

The concept of accountability stems from the act of an individual having to justify, explain or give reason for their actions or behaviour based on an implicit or explicit expectation that has been placed upon them (Lerner & Tetlock, 1999; Shearer, 2002; Mero et al., 2012; Messner, 2009; Joannides, 2012). The result of giving an account of oneself will usually lead to some form of consequence, either positive or negative (Lerner & Tetlock, 1999; Shearer, 2002; Mero et al., 2012; Messner, 2009; Joannides, 2012). It is this that ensures individuals in the workplace meet expectations set out by the organisation, their managers, their peers or themselves.

Whilst systems and managers form part of what is considered to be formal accountability (Sinclair, 1995), informal accountability systems evidently exist within organisations (Hall & Ferris, 2011; Sinclair, 1995). The influence of these separate systems needs to be considered in more depth. More importantly, does an individual develop a sense of responsibility or obligation to meet set expectations because of the system in place, their manager, their peers or themselves? How much of this can be attributed to the authenticity and influence of the relationship between the individual and the factor or because of the forced nature of the implemented formal system. According to recent research, increased pressure in accountability does not necessarily lead to improvement in an individual being held to account (Mansouri & Rowney, 2014). Romzek (2015) raises the current challenges faced by individuals where performance is delivered on multiple levels and expectations are often conflicting, with increasing inconsistencies in performance measures and consequence implementation. Identifying how, where and by what means such accountability pressure should be applied, in order to improve performance, behaviour and actions, is critical.

Navigation through the complexity of this phenomenon is of particular importance (Lerner & Tetlock, 1999; Mero et al., 2012; Tenbenschel, Dwyer & Lavoie, 2014; McKernan, 2012; Hall & Ferris, 2011; Ferrell & Ferrell, 2011; Romzek, 2015). Different types of accountability occur on multiple levels supported by varying relationships, all played out within the confinements of a particular and open system. Romzek (2015) refers to the

specific complexity of accountability insisting that “accountability is not a puzzle or a formula to be solved” (p. 2), but rather “is a complex dynamic to be managed at best” (p. 2).

Ultimately, the question of to whom or to what does an individual feel accountable is raised and needs to be explored (Joannides, 2012; Bovens, 2007; Frink & Klimoski, 2004). Hall, Frink & Buckley (2015) in their review and synthesis of the theoretical and empirical research of accountability, explicitly identify this as a clear gap in the literature, suggesting that whilst the source of accountability previously received some acknowledgement in earlier accountability studies, “the extent to which actual employees prioritize accountabilities to different sources has received scant research attention” (“Features of the accountability environment,” para. 2). Hall et al. (2015) further stresses the lack of empirical research currently available on the “antecedents to accountability” (“Antecedents,” para. 1), and the clear need for a better understanding of the link between necessary antecedents, sources of accountability and the relationships that exist within the systems of accountability to be established.

## **1.2 Purpose of Research**

The purpose of this research is to establish which of the four identified factors; self, peer, manager or system has a greater influence on individuals being held to account for their performance, delivery and behaviour in the workplace. Establishing the main driver of accountability within organisations will enable managers to place greater influence in specific areas in order to improve performance, delivery and behaviour of their teams and employees. Significant emphasis is often placed on the monitoring of individuals by managers or systems in order to ensure accountability (Mero et al., 2012; McKernan, 2012; Joannides, 2012; Bovens, 2007; Merchant & Otley, 2006; Hall & Ferris, 2011; Zelnik, Maletič, Maletič & Gomišček, 2012) however, if explicit monitoring is removed, accountability to peers and oneself should be considered (Mero et al., 2012; Hall & Ferris, 2011). Whilst relatively little research on accountability has been conducted in actual organisations, most would be considered experimental, identifying which of these factors has a greater influence or impact on accountability is yet to be examined (Hall & Ferris, 2011; Hall et al., 2015). This study will therefore be of great importance when considering individual performance in the workplace.

In addition to developing an understanding of the influence and impact of the four identified factors, this research will also provide organisations with a better understanding of the relationship between the factors and how this potentially controls the outcome of the systems of accountability that are in place within organisations.

Furthermore, it is understood that accountability enforced through the use of an accountability system often ensures execution by means of a specific mechanism (Hall & Ferris, 2011; Frink & Klimoski, 2004). This study will aim to understand how not only the system mechanisms are enacted or experienced but also how the mechanisms of the other factors of self, peers or managers, are enacted or experienced.

### **1.3 Research Problem**

The aim of this research is to gain a deeper understanding of the factors that influence accountability in organisations, to gain an improved understanding of the relationship between the factors and to establish new insights into what drives the accountability of individuals in private organisations.

This research aims to:

1. Establish what are considered to be the major factors that drive accountability.
2. Identify which of the factors that drive accountability, is perceived to be the most impactful?
3. Understand the relationship between the factors that drive accountability?
4. Understand how each of the accountability factors are enacted or experienced and what are the advantages or disadvantages of each?

To support the development of the understanding of the factors that influence accountability and the relationship that exists between the factors, a hypothetical accountability positioning model has been developed as a result of the information provided by the literature review presented in Chapter 2. This model was used as a base to facilitate the conversation that occurred during the in-depth interviews, although it was not presented to the participants, and allowed the researcher to make improved sense of the new insights gained through the process. These new insights contributed to the

development of an advanced and more inclusive model providing clarity and a potential solution to the problem presented in this Chapter.

The literature review in Chapter 2 focuses on the four identified factors that drive accountability and reviews other influencing elements as well as the complexity of the systems they exist in. This research aims to be of benefit to managers and leaders by providing a practical model which is developed through the combination of current theory and new insights gained from the research and which can be applied within organisations.

## CHAPTER 2: LITERATURE REVIEW

### 2.1 Introduction

There are multiple definitions of accountability over a variety of different contexts. The complexity of the construct ensures that it often is difficult to implement and a challenge to effectively measure (Bovens, 2007; Willems & Dooren, 2011; Mansouri & Rowney, 2014). Initial investigations on accountability completed by Lerner and Tetlock (1999) limited the inclusive understanding of accountability to an individual being accountable to another person (Roch & McNall, 2007). Since then, further research has expanded this definition to include the consideration of individuals being held to account by systems, managers, peers or oneself (Roch & McNall, 2007; Messner, 2009; Hall & Ferris, 2011; Mero et al., 2012; Turusbekova, Broekhuis, Emans & Molleman, 2007; Patterson, 2013).

There has been an increase in the demand for greater accountability both in academic literature, in business and society in general (Messner, 2009; Joannides, 2012) yet, it is still considered a “notoriously elusive, mobile and ever-expanding concept” (McKernan, 2012, p. 260), with Willems & Dooren (2011) describing accountability as being “extremely complex nowadays” (p. 510). Whilst accountability is considered as a significant foundational element of a number of organisations (Hall & Ferris, 2011), little research has been extended into which of the separately identified factors of self, peers, managers or system, contributes more to driving effective accountability in an organisation. Much of the current and past research has specifically looked at each of these factors in isolation from each other and often included an additional variable that extends beyond the direct factors, usually establishing the relationship between the factor and the additional variable. Whilst most of the research has explored, and in some cases tested, the hierarchical approach to accountability (Roch & McNall, 2007; Messner, 2009; Hall & Ferris, 2011; Mero et al., 2012; Turusbekova et al., 2007), there is little that has been conducted on the comparison of each of these factors. Furthermore, the majority of research that has been conducted occurred in laboratory settings and not in actual workplace situations (Hall & Ferris, 2011; Hall et al., 2015).

Both Joannides (2012) and Bovens (2007) frame accountability through four interrelated questions namely: who, to whom, for what and by which means. Again, the ‘to whom’

aspect of accountability is highlighted as an area that is largely unexplored and emphasis is placed on not only the limits of accountability but also the complexity and problems of accountability (Messner, 2009; McKernan, 2012; Joannides, 2012).

In order to better understand the concept of accountability, the separately identified factors and the potential relationship that exists between them, an extensive literature review has been conducted to address the following areas:

## **2.2 Accountability and the Theory of Accountability**

### **2.2.1 The Theory of Accountability**

It is understood that the foundations of Accountability Theory stems from the notion of the contractual relationship between the principal (referred to as Account-holder in Figure 1, Section 2.5) and the agent (referred to as the accountant in Figure 1, Section 2.5) and the alignment of the assumptions of each party to the organisation (Eisenhardt, 1989). This is better known as Agency Theory and forms a strong basic understanding on which the concept of Accountability Theory can be developed (Mero et al., 2012; Mansouri & Rowney, 2014). However, accountability has multiple aspects to it and it cannot be limited to the basic principles of the principal–agent model (Mansouri & Rowney, 2014; Eisenhardt, 1989). As such, Accountability Theory expands beyond the simple idea that monitoring will bring about alignment (Mero et al., 2012) and takes into account the perceptions of different parties in the developed relationship more specifically the “individual, subjective and internal nature of accountability” (Hall & Ferris, 2011, p. 132; Mero et al., 2012). Whilst Accountability Theory forms a useful theory base, a far more extensive understanding needs to be developed in order to explain the factors that influence accountability in the workplace (Mero et al., 2012).

### **2.2.2 The Complexity of Accountability**

Lindberg (2013) briefly explores Bentham’s principle, “The more strictly we are watched the better we behave (quoted by Hood et al., 1999)” (p. 208), as a means to identify the necessity for accountability. There is an indication that accountability, on some level only occurs when it is requested and when the request comes from a position of power (Lindberg, 2013). When consideration is given to the concept of accountability, immediate

thoughts might include the idea of responsibility, control and power (Rus, van Knippenberg & Wisse, 2012).

Rus et al. (2012) suggest that when leaders have an element of power that is not monitored or controlled in some way, poor and unethical behaviour can result with such individuals usually acting in a self-serving manner. Instilling a sense of accountability in individuals that can be considered as powerful, may lead to reduced “egocentric action tendencies” (Rus et al., 2012, p. 14). Evaluating the actions and behaviour of individuals that hold the power is a clear aspect to be considered however, focus should also be placed on the ability of such individuals to have influence when holding others to account (Lindberg, 2013). The element of power could have an interesting effect on the accountability relationship between sub-ordinates and managers. As Lindberg (2013) suggests, accountability only occurs when it is requested from a position of power. This limited and narrow view is not shared by many authors in the literature with Bovens (2007) describing accountability as a “conceptual umbrella” (p. 449) that covers a variety of aspects including the concepts of “transparency, equity, democracy, efficiency, responsiveness, responsibility and integrity” (p. 449), and Frink & Klimoski (2004) who introduce the idea of social context and defines accountability as “an actor or an agent in a social context who potentially is subject to observation by some audience(s), including one’s self” (p. 3). However, Frink & Klimoski’s (2004) introduction of the social context does not deviate from a similar notion as expressed by Lindberg (2013), reverting back to the call for an answer or justification when considering a behaviour or a decision. Frink & Ferris (1998) go as far to stipulate that accountability of conduct is a “universal social norm” (p. 1261) emphasizing that “people are agents of their own behaviour, and can be held answerable for their behaviours” (p. 1261). Mero et al. (2012) incorporates an additional aspect that assumes the individual being held to account, places value on the opinions and judgements of the audience and expresses that this relationship must exist if a link between individuals, behaviours and effects is to be established. It could be further argued that there are different types of accountability that can occur on different levels (Tenbensen et al., 2014). Tenbensen et al. (2014) view accountability from the perspective of a stakeholder and in the context of the organisation considering both internal and external mechanisms. Bovens’ (2007) “conceptual umbrella” (p. 449) concept of accountability supported, Mulgan (2000), views on accountability that included aspects of responsibility and responsiveness but also with a key focus on control.

McKernan (2012) also recognizes the “close relationship between accountability and power” (p. 261) and calls to questions the value of the accountability relationship when power is enforced. Indicating that forcing accountability from a position of power leads to conformity and in some cases the potentially neglecting of an individual’s freedom, forcing responsibility instead of the individual choosing to act or behave in the expected way. However, it cannot be ignored that those individuals, who hold power through the action of rewarding or punishing, can have a positive effect on employee performance and behaviour in the workplace (Steinbauer, Renn, Taylor & Njoroge, 2014).

Accountability is by no means a single occurrence or event and should rather be viewed as complex, interdependent and integrated, causal relationships between many factors which include self and others, which interact within broader systems and enable responsibility (Lerner & Tetlock, 1999; Mero et al., 2012; Tenbensal et al., 2014; McKernan, 2012; Hall & Ferris, 2011). The “Visual Definition of Accountability” (Willems & Van Dooren, 2011, p. 509) as illustrated in Figure 1, Section 2.5, attempts to simplify this idea of accountability and whilst individual factors are not specifically demonstrated, the constructs of power, control and influence appear evident when evaluating the definition (Willems & Van Dooren, 2011).

The ability to control actions, behaviours and decisions of individuals working in an organisation is the reason that accountability systems are setup and the main purpose of the implementation of accountability mechanisms (Frink & Klimoski, 2004).

### **2.2.3 Felt Accountability**

Laird, Harvey & Lancaster (2015) place particular emphasis on the concept of “felt accountability” (p. 89) and the impact that it has on the desired outcomes and performance of employees within an organisation. This is further supported by Wikhamn & Hall (2014) who label felt accountability as an “essential component of the workplace” (p. 458) and suggest reasons such as; providing “guidance & direction” (p. 458), establishing “role expectations” (p. 458) and clarifying “performance and behaviour” (p. 458) criteria as some of the benefits to its existence in organisations (Wikhamn & Hall, 2014). Felt accountability can be considered the individual’s subjective interpretation of the enforced mechanisms of accountability within an organisation which may differ based on the perceived reality of the individual and refers specifically to performance being

evaluated and reviewed by an audience (Laird et al., 2015; Wikhamn & Hall, 2014). Hall, Royle, Brymer, Perrewé, Ferris & Hochwarter (2006) define felt accountability 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” (p. 88).

A number of studies have been conducted into assessing the relationship between felt accountability and job satisfaction however, findings have been varied with no definitive conclusion being drawn on the effect of accountability on job satisfaction (Wikhamn & Hall, 2014; Hall et al., 2006; Laird et al., 2015; Thoms, Dose & Scott, 2002 and Breaux, Munyon, Hochwarter & Ferris, 2009). The relevance of such findings provides a clear indication that individuals perceive accountability differently and that the demands placed on individuals due to accountability can be subjectively interpreted in a number of ways, which may lead to inconsistencies (Wikhamn & Hall, 2014). This poses a particular challenge when considering factors that influence accountability within the work place. The recognition of an individual’s perception of accountability could be identified as an additional factor that has an influence when holding an individual to account. Bovens (2007) supports this notion, again making reference to accountability being considered an “elusive concept” (p. 448) and that the meaning of accountability changes depending on the individual.

Wikhamn & Hall (2014), confirm the importance of social context with regards to the successful working of accountability within organisations. Negative and positive associations in relation to accountability have significant impact when holding an individual to account for their performance, behaviour and actions (Wikhamn & Hall, 2014; Thoms et al., 2002; Hall et al., 2006).

#### **2.2.4 Organisational Culture, Leadership and Accountability**

Steinbauer et al. (2014) identifies Ethical-leadership Theory as a means of leaders influencing followers in relation to their ethical decisions. This occurs through social learning processes, communication, and social exchange and is supported by various mechanisms of the system in order to hold individuals accountable for their performance, behaviour and actions in the workplace (Steinbauer et al., 2014; Ferrell & Ferrell, 2011). Ferrell & Ferrell (2011) in their analysis of responsibility and accountability in reference

to the fall of Enron also highlight the importance of top management creating an ethical and accountable culture. This is supported by Steinbauer et al. (2014) who determined that there is a positive association between ethical leadership and perceived accountability of followers. There is increasing evidence that illustrates the impact and influence of leadership on accountability within an organisation (Steinbauer et al., 2014; Ferrell & Ferrell, 2011). The role of leadership in developing an ethical organisational culture is paramount when evaluating accountability within organisations. The evaluation of whether or not an individual should be blamed or praised for their performance, behaviour and actions is ultimately determined by top management (Ferrell & Ferrell, 2011; Wikhamn & Hall, 2014).

Furthermore, organisations can be considered social systems that are continuously evolving and changing and are highly dependent on the interactions of individuals and activities in order to achieve organisational goals. An increasing number of companies are adopting more complex arrangements and the nature of the developing goals and objectives of these organisations are adding to this complexity (Moodley, 2013; Frink & Klimoski, 2004). As such, the development of shared norms and expectations is of great importance and a key driver when considering performance and behaviour (Frink & Klimoski, 2004). Setting expectations with regards to an organisations beliefs, attitudes and values contributes significantly to the overall culture of the organisation (Frink & Klimoski, 2004; Sinclair, 1995). Frink & Klimoski (2004), highlight the need for mutual expectations to be established. The impact of the establishment of mutual expectations and shared norms and values on accountability is an important area for consideration and allows for the power of influence to take effect whilst being able to predict possible behaviours (Frink & Klimoski, 2004). Sinclair (1995) further emphasizes the importance and need for organisations to explicitly articulate their beliefs and values.

Gelfand, Lim & Raver (2004) define accountability within socio-cultural contexts stating that accountability is “the perception of being answerable for actions or decisions, in accordance with interpersonal, social, and structural contingencies, all of which are embedded in particular sociocultural contexts” (p. 137) and further stresses the importance of culture when identifying accountability systems. Gelfand et al. (2004) make specific reference to the influence of different social collectives and demonstrate impact through the development of what is described as an “accountability web” (p. 137). Again, this illustrates the complexity of the phenomenon by further suggesting that accountability

relationships exist between different identified parties at varying levels within the organisation to varying degrees of strength and direction which are developed through the culture of the organisation and influenced by the external cultural context.

Accountability with regards to organisational culture appears to be rather under researched with Gelfand et al. (2004) calling for the need for further research on culture and accountability, on both an organisational level and a societal level, to be stimulated and Hall et al. (2015), in their review of the theoretical and empirical research on individual-level accountability, supporting this. Whilst culture and leadership have not been identified as one of the main factors that drive accountability within the literature, as most literature is focused on the level of the individual, it cannot be ignored (Hall et al., 2015).

### **2.3 Informal and Formal Accountability**

Accountability within an organisation takes the form of two main categories namely formal and informal sources of accountability (Frink & Klimoski, 2004). Formal accountability constitutes formal processes and procedures that are established within the system of accountability within an organisation and include mechanisms such as “formal reporting relationships, performance evaluations, employment contracts, performance monitoring, reward systems (including compensation), disciplinary procedures, supervisory leadership training, personnel manuals, etc.” (Frink & Klimoski, 2004, p. 3). Informal accountability pertains to the various mechanisms that are enacted within the work place but do not necessarily form part of the formal and defined processes and procedure. Informal accountability includes the norms and values of the organisation, the corporate culture of an organisation and the interpersonal relationships within an organisation (Frink & Klimoski, 2004; Romzek, LeRoux & Blackmar, 2012). Willems & Van Dooren’s (2011), “Visual definition of accountability” (p. 509), Figure 1, makes reference to the concept of this accountability process taking place within a particular ‘forum’. This understanding was formulated through Bovens (2007) view of a forum taking the form of an individual, organisation, institution or even a virtual entity. As such, the factors of self, peer, manager and systems are explored within the context of the formal and informal systems of accountability and are laid out in this section.

### **2.3.1 Informal Accountability**

Research conducted into informal accountability has been limited (Frink & Klimoski, 2009; Romzek et al., 2012). Whilst there is acknowledgement that informal accountability systems exist, little is understood about the impact and influence such systems have in the overall accountability of individuals in an organisation (Romzek et al., 2012; Frink & Klimoski, 2004; Sinclair, 1995). Willems & Van Dooren (2011) draws attention to the “promising nature of new ‘horizontal’ forms of accountability” (p. 510) which appears to focus on softer, unseen influences. However, Romzek et al. (2012) raise the complicated nature of informal accountability highlighting the fact that it is far less transparent, placing emphasis on the implicit nature of the expectations set.

#### **2.3.1.1 Accountability to Self**

Investigations into self-accountability have been limited until more recently (Hall & Ferris, 2011). Self-accountability is often referred to as “inward” or “personal” (Sinclair, 1995, p. 223) accountability and allows for an individual to position themselves as an audience or agent within the accountability system (Frink & Ferris, 1998). Hall & Ferris (2011) argue that scholars have historically taken the construct of individual level accountability for granted and stress the fact that it has been widely accepted that individual or self-accountability almost naturally has to be in place in order for accountability to effectively operate on an organisational level. Roberts (1991), preferences his investigation on the Possibilities of Accountability, by examining the importance of self-accountability as a form of accountability which has an impact on the sense of self and on accountability relationships with others. “...accountability introduces a clarifying focus into the lived reality of everyday life – an external view which simultaneously reflects, addresses and confirms self” (Roberts, 1991, p. 357). More recently, emphasis has been placed on individual values and individual decision making with a specific focus on how these aspects and considerations have the ability to develop accountability in certain situation or contexts (Mansouri & Roney, 2014).

Responsibility forms the basis of accountability when considering holding oneself accountable for actions, behaviour and performance (McKernan, 2012; Bandura, 1977). McKernan (2012), refers to these two constructs as being “deeply entangled” (p. 262) and whilst the detriment of this relationship is explored through the consideration that

accountability possibly undermines personal responsibility, self-efficacy must be examined in understanding how and why individuals hold themselves accountable for their own actions, behaviours and performance (Hall & Ferris, 2011; Bandura, 1977). Joannides (2012) suggests that self-accountability should be a common occurrence that naturally forms part of an individual's morals and sense of responsibility.

In-line with McKernan's (2012) concepts of accountability and responsibility, Messner (2009) suggests that an individual being held to account could have three main limitations, which can offer an ethical burden that significantly strains the accountability-responsibility relationship. The first being, "one's opacity to oneself" (p. 932), which suggests that individuals often cannot fully recall their current reality and therefore cannot fully justify the behaviour, action or decision taken resulting in a situation that is difficult to rationalize (Messner, 2009). Secondly, the exposure of the individual to the person to whom they must provide an account gives an impression that a demand is placed on them, which can be invasive. The third possible limitation, as highlighted by Messner (2009), is that the account is usually given in the context of a "set of social norms" (p. 933). This structure could provide a different form of reality that poses significant difficulties when several accountabilities are occurring at a point in time. These three limitations could be viewed from an individual perspective, and should be considered when understanding self-accountability and the effect or influence it has as an informal accountability mechanism.

Previously, accountability was considered a part or aspect of responsibility however more recently, responsibility is becoming considered an aspect of accountability with responsibility taking the form of an internal function that drives "personal culpability, morality and professional ethics" (Mulgan, 2000, p. 558). Regardless, the relationship is complex and defining with regards to an individual having a sense of personal responsibility coupled with the notion of self-efficacy which can elicit an internal obligation to which an individual may pose their own sanctions upon themselves (Mulgan, 2000; Sinclair, 1995; Bandura, 1977).

Furthermore, the concept of motivating factors must be considered when analysing and understanding self-accountability. Mansouri & Roney (2014), introduce Stewardship Theory and its application to professional accountability (Davis, Schoorman & Donaldson, 1997). Whilst Mansouri & Roney (2014) discuss Stewardship Theory in

relation to and support of accountability due to the Manager – Sub-ordinate relationship, it again, highlights the individual value systems as a key aspect of accountability on an individual level. Responsibility to ones-self is recognised, based on individual motivating factors and value systems, as a driving force of self-accountability that influences behaviour and actions (Mansouri & Rowney, 2014; Mulgan, 2000; Sinclair, 1995; Roch & McNall, 2007). Laird et al. (2015) highlight the strong link between felt accountability and desirable outcomes, of which, motivation is one. This illustrates that when a high level of accountability is experienced, individuals who naturally hold oneself accountable are motivated to perform.

If the construct of motivation is considered with regards to self-accountability, Goal Setting Theory cannot be ignored (Locke & Latham, 2006). Frink & Ferris (1998) suggest that goal setting elevates performance on an individual level and that if accountability conditions are in effect, higher goals are potentially set. It is considered that if individuals have a strong tendency to hold themselves accountable, the accountability conditions are determined by the individuals could lead to higher goals being set therefore improving performance. However, Frink & Ferris (1998) suggest that this setting of goals must be executed by the individual and that if goals were used for impression management, the reverse could take effect.

As previously discussed in section 2.2.4, organisational culture can support individual accountability specifically when organisations and employees maintain shared values and beliefs (Sinclair, 1995). Again, Messner (2009) further supports this when highlighting the third limitation of social context with regards to accountability.

How impactful is self-accountability within organisations? Do organisations give consideration to personal or internal accountability when designing accountability systems?

### **2.3.1.2 Accountability to Peers**

“...accountable individuals feel pressure to please their audience. When one feels accountable to a person, one tries to please this person by providing the type of response that one believes this person would want” (Roch & McNall, 2007, p. 500). This can occur on a number of different levels. Sinclair (1995) introduces the concept of “inward” and

“outward” (p. 223) accountability. Outward accountability can take on the form of hierarchical accountability, which is a more traditional, and well know form of accountability or it can take on the form of “horizontal” (Sinclair, 1995, p. 223) accountability (Willems & Van Dooren, 2011). Horizontal accountability can be identified as accountability that occurs on a peer-to-peer level. Much of this is influenced by the social context or the culture of the organisation in which such a form of accountability is either in place or experienced. There is a general social acceptance as to what constitutes good performance, behaviour and conduct (Frink & Klimoski, 2004; Sinclair, 1995; Ahrens, 1996).

Little research has been conducted in this area of informal accountability however, the explanation of accountability provided by Roch & McNall (2007) can apply to both formal and informal accountability systems. The construct of influence appears to be introduced when considering how peers hold each other accountable for their actions, behaviour and performance (Roch & McNall, 2007). Roch & McNall (2007), through their investigation on factors influencing accountability and performance ratings, discovered that individuals with superiority have a greater influence on individuals being called to account however, there are a number of other influences to consider which include “a multitude of intrapersonal, interpersonal, and person-organisation dynamics” (Frink & Klimoski, 2004, p. 12) when considering accountability systems within organisations (Frink & Klimoski, 2004).

Peer-to-peer accountability develops through the process of “reciprocal relationships and a sense of partner accountability” (Romzek, LeRoux & Blackmar, 2009, p. 5). Romzek et al. (2009) suggest that peer accountability is developed through repeat interactions among colleagues that hold informal expectations with regards to performance and behaviour, who recognise their interdependence and who are in pursuit of shared goals. Romzek et al. (2009) further reiterates that the accountability relationships are informal, the expectations are informal, the behaviours are discretionary and the rewards and sanctions are too informal. In this instance, accountability can be described as function of continued social interaction and within the context of peer accountability, is often dependent on the identification and affiliation of a common understanding and shared purpose (Ahrens, 1996).

When dealing with the idea of “horizontal accountability” (Sinclair, 1995, p. 223) or peer accountability, consideration must be given to organisational design and structure (Sinclair, 1995; Moodley, 2013). As an increasing number of companies are adopting more complex forms of design (Moodley, 2013), there has been a keen focus in academic literature on matrix organisation: their description, process issue and structural design (Moodley, 2013). Moodley (2013) explores a new area of research, which addresses power and influence in matrix organisations and investigates stakeholder relationships from the view of project and functional managers on project personnel. This again is focused on a hierarchical approach to accountability but it does introduce the concept of being held to account by peers within an organisation or team within an organisation. Peer accountability allows for accountability practices to be reflexive, forcing individuals to automatically act in an accountable way, on a continuous basis (Ahrens, 1996).

How impactful is the construct of peer accountability in organisations? Frink & Klimoski (2004) indicate that despite the presence of informal accountability systems, individuals do not necessarily accept it. There is a call for further research in this area to better understand how and why individuals potentially feel accountable to their peers within an organisation (Frink & Klimoski, 2004; Sinclair, 1995; Roch & McNall, 2007).

### **2.3.2 Formal Accountability**

Much of the current academic literature is focused on investigations of formal accountability systems within organisations (Hall & Ferris, 2011). There are a number of components that make up the concept of formal accountability. Developed systems to monitor and control actions, behaviour and performance, the mechanisms that form part of the systems and the managers that implement and execute the systems. As discussed previously, these formal accountability systems usually take on a hierarchical approach that is more traditional in nature (Willems & Van Dooren, 2011; Rus et al., 2012; Sinclair, 1995). Willems & Van Dooren (2011) express concerns of the effect of formal accountability systems and their reliance on formal processes and sanctions, when used in isolation, as they are “inflexible” (p. 510) and “formalistic” (p. 510), leading to an inability to fully ensure accountability in practice. Despite this, there is significant evidence that highlights the positive effects such systems have on performance and that the concept of perceived accountability has great impact on behaviour (Steinbauer et al., 2014). Laird et al. (2015) stress the ability of formal accountability systems to remove

any ambiguity by clearly identifying the relationship between performance, actions and behaviour and the rewards or sanctions that may follow. Such systems appear to make it more challenging for individuals to accept the responsibility for successful achievements and to shift the responsibility in unsuccessful instances (Laird et al., 2015).

### **2.3.2.1 Manager Accountability**

When exploring formal accountability the concepts of manager accountability and system accountability may be difficult to separate as managers or individuals that have a degree of seniority may be enforcing or using the mechanisms of accountability pertaining to the system (Joannides, 2012; Messner, 2009; McKernan, 2012; Roberts, 1991). However, consideration must be given to the relationship between the manager and their sub-ordinate. If one considers the effect of accountability on behaviour and performance, to what degree is a positive outcome based on the relationship between the individual and the manager or on the control imposed by the manager (Mero et al., 2012; Bovens, 2007). It is often thought that control and monitoring is the most effective way to develop and maintain an accountability system (Mero et al., 2012; Bovens, 2007; Mansouri & Roney, 2014), however, Mansouri & Roney's (2014), recent research identified that the mechanisms for control are not necessarily "mechanisms for accountability" (p. 50).

Roch & McNall (2007), as referred to previously, describes accountability as the need to please the person to which an individual is accountable to by providing them with the response that the individual believes the person would want. Mero et al. (2012), includes the concept of valuing the superior or individual to whom the person is giving an account to. When establishing the influence of manager's accountability, both aspects of the relationship must be considered. Alternatively, accountability can solely be affected by the monitoring and control of the individual by the manager to "reinforces individual answerability for performance" (Mero et al., 2012, p. 1628).

Investigations by Mero et al. (2012) conclude that managerial behaviour supports employees need to make sense of expectations that are set out within an organisation and that workplace monitoring and control does have influence on employees being held to account for their actions, behaviour and performance. Mero et al. (2012) argue that managers are the "most proximal audience" (p. 1646) to their employees and as such

are the most influential when considering accountability. Joannides (2012) stresses that the ideal form of accountability involves the individual facing a higher authority in person to explain, justify or give an account of their actions, decisions, behaviour or performance. Power introduces an interesting aspect to accountability when considering influence (Rus et al., 2012). Hierarchical accountability systems ensure that managers hold a degree of power when calling individuals to account and could impact the authenticity of the accountability relationship (Rus et al., 2012).

Accountability could easily be illustrated in the reciprocal nature of receiving instructions from a higher authority and at a later stage, giving an account for the execution of the instructions (Joannides, 2012). Merchant & Otley (2006) stress the importance of the implementation of such control and monitoring in achieving the necessary results and to ensure the organisation remains competitive. Control and monitoring is a core function of management and management is an obvious driver of accountability (Merchant & Otley, 2006). However, Mansouri & Roney (2014) concluded that accountability “goes far beyond fear of control... it refers to the sense of individual responsibility” (p. 49).

Stewardship Theory introduces an interesting aspect to manager accountability. Whilst it deals more specifically with motivation, it directly supports the notion of individual alignment with managerial objectives rather than individuals being driven by personal goals (Davis et al., 1997). Limited goal conflict between managers and sub-ordinates potentially provides alignment between value systems and supports the development of the relationship between the two individuals (Mansouri & Roney, 2014). This again, as previously discussed, places emphasis on the concept of personal responsibility to an individual with a degree of seniority and to some extent explains the influence managers may have when considering accountability of individual’s performance, behaviour and actions (Mansouri & Roney, 2014; Davis et al., 1997).

Wikhamn & Hall (2014), in their study on accountability and satisfaction: organisational support as a moderator, discuss the positive and negative association of felt accountability, emphasising the importance of what a manager chooses to recognise and whether or not accountability is perceived to be used positively or negatively. Consideration is given to situations where only failures are recognised when holding an individual to account, and managers are perceived to have “excessive control” (Wikhamn & Hall, 2014, p. 466) over individuals based on their use of accountability mechanisms

(Wikhamn & Hall, 2014). In such cases, accountability is seen as a “stressor” (Wikhamn & Hall, 2014, p. 466) and can potentially have a negative influence (Wikhamn & Hall, 2014; Hochwarter, Perrewé, Hall & Ferris, 2005). Conversely, the ability of managers to view accountability with a positive association, recognising good performance and showing an element of care towards an employee, is understood to have profound effect on overall accountability regardless of the outcome (Wikhamn & Hall, 2014, Thoms et al., 2002).

### **2.3.2.2 System Accountability**

Extensive research has been conducted into the accountability systems within organisations (Merchant & Otley, 2006). Hall & Ferris (2011) highlight the fact that most organisations have some form of accountability mechanisms in place. Examples of such mechanisms include, “performance appraisal systems, accounting systems, surveillance mechanisms and computer usage (monitoring)” (p. 132) as well as the mechanisms identified in section 2.3 (Hall & Ferris, 2011; Frink & Klimoski, 2004). These formal means of accountability include the explicit implementation of procedures, processes and policies that enable the organisation to monitor and control the actions, behaviour and performance of individuals in the workplace (Hall & Ferris, 2011).

Accountability mechanisms that are implemented involve the processes that have been described at length in this review namely, an actor or agent being subjected to review, monitoring or control and being called to account for their behaviour and performance but perhaps more importantly, is that such mechanisms have a strong emphasis on the outcome for the individual being held to account. This could include aspects of rewards, sanctions or punishment (Frink & Klimoski, 2004). Merchant & Otley (2006), refer to such extrinsic outcomes as a key aspect of accountability systems. Performance measures, performance targets and incentive systems are specifically designed to hold individuals accountable however, Laird et al. (2015) highlight that despite accountability systems often being linked to rewards, employees, who have similar roles, responsibilities, demands and expectations, don't necessarily deliver on the same level of accountability.

Whilst there is little doubt that such systems have significant impact and influence when driving accountability in an organisation, consideration must be given to the effect of such systems and the effect relative to other systems that could be or are implemented

(Merchant & Otley, 2006). Willems & Van Dooren (2011) suggest that the traditional tools and hierarchical approaches used within the systems of accountability are in fact no longer suitable for the modern organisations. Due to the formal and rigid nature of these systems, the actual practice of accountability is limited, lacking integration and often occurring in a retrospective manner (Willems & Van Dooren, 2011). Willems & Van Dooren (2011) place emphasis on the rising benefits of informal systems and stress that a more holistic approach with varying degrees of consequences should be adopted. Messner (2009) also supports this by expressing concerns over the current management practices with regards to the restrictive nature of such practices and calls for more “encompassing forms” (p. 919) of accountability. Further concerns have been raised with regards to the practical and implementation aspects of accountability systems which some believe reduce the moral and ethical components that form part of accountability (Messner, 2009). Whilst a greater focus has been placed on incorporating social issues into accountability systems (Turusbekova et al., 2007), consideration must be given to its overall impact and the comparison of this impact to the other factors of accountability.

Zelnik et al. (2012) however, supports the notion that accountability systems can be of great benefit to an organisation but stresses the importance of the system being implemented correctly and effectively. This too is supported by Hall & Ferris (2011) who go further to highlight the importance implementing the correct level of accountability through the use of systems.

## **2.4 The Dark Side of Accountability**

Whilst there is clear evidence that accountability ensures that desired outcomes are achieved by an individual, Laird et al. (2015) and Hall & Ferris (2011) raise the important issue of the “dark side” of accountability as described by Frink & Klimoski (1998, p. 4) who discuss the issue that the effects of accountability are not always positive. Both Hall & Ferris (2011) and Laird et al. (2015) highlight that the use of accountability can, at times, encourage poor behaviour from employees, making reference to reduced helpfulness and reduced pro-social behaviour, wasting of resources, “politically motivated behaviour that may divert employees from work tasks” (Hall & Ferris, 2011, p 132), “increased stereotyping” (Laird et al., 2015, p. 89) and “inaccurate performance evaluations” (Laird et al., 2015, p. 89). Stressing that accountability can act as a stressor

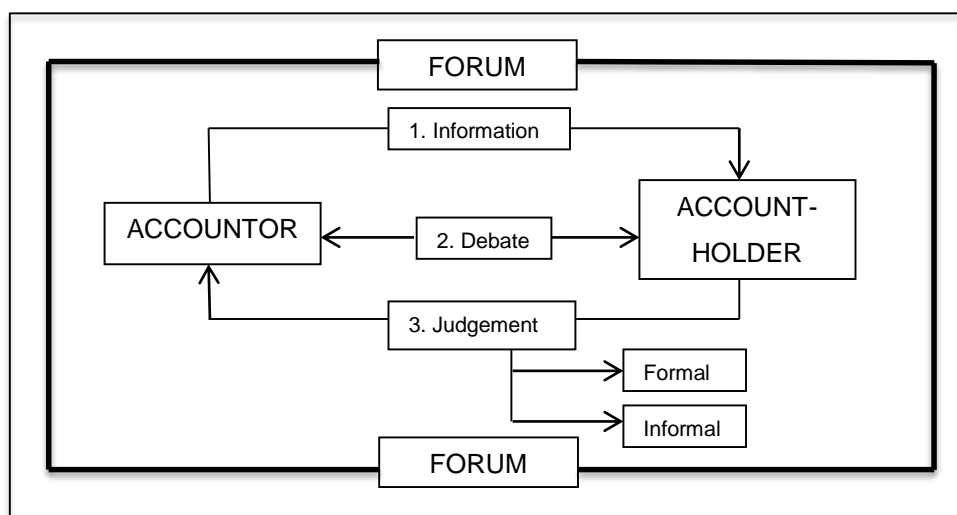
and reduce employee performance and effectiveness as previously discussed (Hall & Ferris, 2011, Laird et al., 2015; Wikhamn & Hall, 2014; Hochwarter et al., 2005)

## 2.5 Conclusion

Frink & Klimoski (2004) raise the issue of “principal identification” (p. 12). Again, the question of to whom does an individual feel accountable is raised (Joannides, 2012; Bovens, 2007; Frink & Klimoski, 2004; Hall et al., 2015). Whilst formal systems appear to explicitly highlight methods and influences of accountability, through this literature review, there is clear evidence that there are far more complex relationships and factors that have a significant impact on accountability and holding an individual to account for their performance, behaviours and actions (Frink & Klimoski, 2004). Lindberg (2013) expresses concerns over generalization and assumptions over the causes and effects of different types of accountability and it is believed that there is often misalignment with regards to organisational interests and the systems of accountability that are experienced (Mero et al., 2012).

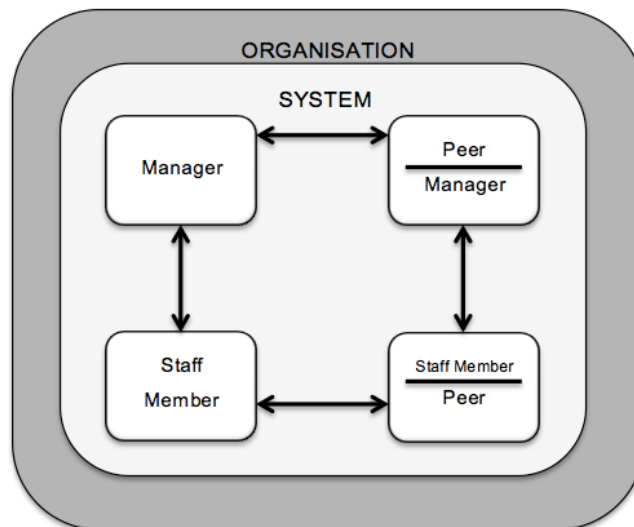
Willems and Van Dooren (2011), created a visual representation, Figure 1, in an attempt to navigate the complexity highlighted by Frink & Klimoski (2004), Bovens (2007) and Messner (2009) which was later supported by Joannides (2012) and McKernan (2012), referring to accountability as a process rather than a single objective or outcome.

**Figure 1: Visual Definition of Accountability (Willems & Van Dooren, 2011, p. 509)**



The process illustrated in Figure 1, demonstrates that a particular relationship exists within a given context whereby one actor is obligated to explain or justify performance, actions or behaviours to another for which some form of judgement might be passed and a consequence might occur (Willems & Dooren, 2011). However, this illustrates the relationship and process only on a single level with regards to the act of holding an individual to account. In an attempt to better understand the complex, interdependent and integrated series of causal relationships that occur between individuals and entities and which interact within a broader system to ensure and in some cases enforce accountability, a diagrammatic representation has been derived from the literature and is illustrated in Figure 2 (Lerner & Tetlock, 1999; Mero et al., 2012; Tenbensal et al., 2014; McKernan, 2012; Hall & Ferris, 2011; Ferrell & Ferrell, 2011 and Steinbauer et al., 2014).

**Figure 2: Accountability Positioning Model**



This hypothetical accountability model reviews the interdependent, complex relationships that exist within a system of accountability, as described through the collective literature. If an individual staff member is considered, not only might they experience their own individual accountability but they will also be influenced by their manager which is a hierarchical influence and by their peer which is a horizontal influence when considering accountability in an organisation (Sinclair, 1995; Willems & Van Dooren, 2011; Mero et al., 2012; Bovens, 2007). Similarly, the peer is also a staff member who will be influenced by their manager and the reciprocal peer relationship previously identified. Furthermore, the manager too will have factors that influence their

accountability, influence will be experienced by not only by their own managers but also by the manager's peers. Both the peer and the manager will also potentially experience some level of individual accountability (Lerner & Tetlock, 1999; Mero et al., 2012; Tenbensal et al., 2014; McKernan, 2012; Hall & Ferris, 2011; Ferrell & Ferrell, 2011; Steinbauer et al., 2014). Furthermore, each entity may make use of different systems that have been implemented and all of these interactions occur within a wider system of accountability that potential might contribute further influencing factors (Hall & Ferris, 2011).

This study aims to better understand the definition of accountability as illustrated in Figure 1, within the context of this overarching system, the complexity of the different individual factors, the relationship between them and the influence each factor has when considering accountability within an organisation as illustrated in Figure 2. An attempt to combine these two models in order to establish and demonstrate which factor has the greatest influence when considering the accountability of an individual in the workplace will be made through the development and progression of this research.

## CHAPTER 3: RESEARCH QUESTIONS

This research aims to answer four specific research questions. Each of these research questions have been derived from the reviewed literature.

### 3.1 Research Questions

**Research Question 1: Establish what are considered to be the major factors that drive accountability.**

Research Question 1 aims to identify what are perceived to be the different drivers of accountability. This will seek to confirm that the four factors of self, peer, manager and systems that have been identified are in fact the four main drivers of accountability in organisations. Furthermore, this research question will aim to establish any new insights with regards to factors that have not been considered.

**Research Question 2: Of the identified factors that drive accountability, which is perceived to be the most impactful?**

When holding an individual to account for their actions, performance and behaviour, which of the factors has the most impact and is the most important. This research question will aim to establish which of the factors individuals perceive to have the most influence when wanting to hold an individual to account. It is expected that through this question, a common theme might emerge whereby one of the factors might be identified as more influential or impactful than the other factors.

**Research Question 3: What is the relationship between the factors that drive accountability?**

Research Question 3 will help to determine the interplay between the identified factors that drive accountability and provide greater insights into the dynamics between the formal and informal systems of accountability within the organisation. Furthermore, it will support the development of understanding how, and if, the factors work together.

**Research Question 4: How are each of the key identified accountability factors enacted or experienced and what are the advantages or disadvantages of each?**

Research Question 4 aims to determine how each of the key identified factors of accountability are put into practice and what mechanisms are used in order for this to occur. It will further provide the opportunity to establish the potential advantages and disadvantages of the mechanisms that are used.

## **CHAPTER 4: RESEARCH METHODOLOGY**

### **4.1 Introduction**

This chapter discusses the chosen research methodology that was used in this study. The literature review presented in Chapter 2 formed the foundation of the design of the methodology and the interview guideline that was used during the one-to-one, in-depth interviews. This study adopted a qualitative and exploratory approach and the research method, research design, data sampling and data analysis reinforced the selected approach.

### **4.2 Research Methodology and Design**

#### **4.2.1 Rationale for the chosen method of research**

Zikmund (2000) describes qualitative and exploratory research as “Initial research conducted to clarify and define the nature of the problem” (p. 102). Both Zikmund (2000) and Saunders & Lewis (2012), highlight the need for exploratory research when there is a new, unexplained area within the chosen field of study. This type of study is needed if one is looking to provide tentative answers to initial questions and new insights are to be gained through the process (Saunders & Lewis, 2012; Zikmund, Babin, Carr & Griffin, 2013). Furthermore, qualitative business research addresses business objectives through the use of techniques that do not require or depend on numerical measurements and enables the researcher to “provide elaborate interpretations of phenomena” (Zikmund et al., 2013, p. 132). Patton (2002), describes qualitative designs as being “naturalistic” (p. 39) in the sense that the subject or topic naturally unfolds through the process and that the researcher has not previously established a “predetermined” (p. 39) course as would occur under controlled conditions.

The purpose of this study was to discover new insights into an area of study where little research has been conducted, factors that influence accountability in organisations, and the aim was to gain a broad understanding whilst developing new concepts and constructs on the chosen topic. Therefore, it was clear that qualitative and exploratory research methods would need to be adopted and used (Saunders & Lewis, 2012; Zikmund, 2000; Zikmund et al., 2013). Such an approach allowed for the researcher to

delve deeply into the complexity of the subject of accountability and discover new insights, in relation to influencing factors, around a topic that is relatively unexplored.

The data that was collected came from multiple groups and ranging segments of the population, during one particular short period of time, as such the study was a cross-sectional study (Saunders & Lewis, 2012; Zikmund et al., 2013). Due to the purpose of gaining new insights and formulating tentative answers to some initial questions, a semi-structured, in-depth interview strategy was adopted which allowed for rich perspectives and deep understandings to be gathered through this face-to-face interaction (Saunders & Lewis, 2012).

Alvesson & Deetz (2000, p. 1) in Cassell & Symon (2011, p. 633) state that “Qualitative research has become associated with many different theoretical perspectives, but it is typically oriented to the inductive study of socially constructed reality, focusing on meanings, ideas and practices, taking the native’s point of view seriously” (p. 633). In line with this, this investigation followed an inductive approach as prior assumptions were limited and a series of observations allowed for the emergence of potential patterns that led to the formulation of a general theory (Patton, 2002).

### **4.3 Population**

The population that was identified as being relevant for this study can be described as: CEO’s, directors, executives, senior managers and management consultants that work in the field of management, who have knowledge and expertise around trying to hold large groups of employees in private organisation accountable.

### **4.4 Sampling Method and Size**

The sampling technique that was used was a two layered non-probability technique, which included both judgmental sampling and snowball sampling (Saunders & Lewis, 2012; Patton, 2002). Use of the snowball sampling technique was critical in obtaining access to key experts in the field of accountability. In the initial stages of identifying individuals to form part of the sample, the recommendations diverged with the increased number of suggested individuals. However, shortly after starting the process, certain key experts and individuals were repeatedly suggested by well positioned informants (Patton,

2002). As the study was a qualitative study, the sample was small in size consisting of 20 individuals who were experts and included CEO's, directors, executives, senior managers or consultants in the field of management that were, either currently working in a private organisation or had previously worked in a private organisation. The sample included subjects that dominated the higher levels of seniority and top management positions. All members of the sample were either current or former CEO's, directors, executives, senior managers or management consultants.

The sample was taken across 8 different industry sectors, which included: Consulting, Education, Retail, IT, Oil and Gas, Mining, Construction and Finance. As judgmental sampling was applied, each industry was not equally represented in the sample but rather individuals that were considered to have the necessary experience and knowledge, based on the current or prior role held, were selected regardless of the industry they worked in. The number of respondents that represented each industry and position has been identified in Table 1. Further details of the sample will be provided in Section 5.2.

**Table 1: Industry and Position of Chosen Sample**

<b>Industry</b>	<b>Positions</b>	<b>Number of Respondents</b>
<b>Consulting</b>	Chairperson	1
	Owner/Director/CEO	6
	Human Resource Manager	1
	Partner	1
<b>Education</b>	Professor	1
	Director	1
	Associate Director	1
<b>Retail</b>	Owner/ Managing Director	2
<b>IT</b>	General Manager	1
<b>Mining</b>	Executive Vice President	1
<b>Construction</b>	Director	1
<b>Oil &amp; Gas</b>	General Manager of HR	1
<b>Finance</b>	CEO	1
	Global Head of HR	1
<b>Total</b>		<b>20</b>

## 4.5 Units of Analysis

Through the data analysis phase of the research it was determined that the individual perceptions and opinions of experts who include CEO's, directors, executives, senior managers and management consultants, on accountability in the workplace, formed the final units of analysis for this study. These related specifically to the objective of the research as identified in Chapter 1 and allowed for the identification of factors that influence accountability and which of these factors had a greater influence on individuals being held to account for their performance, delivery and behaviour in the workplace.

## 4.6 Data Collection Tool

Saunders & Lewis (2012), suggest that one of the most useful ways to conduct exploratory research is through searching academic literature and conducting in-depth interviews. Therefore, 20 face-to-face, semi-structured interviews were conducted with experts, managers and management consultants from a range of organisations in different sectors as described in section 4.4. The in-depth interviews ranged in the time taken to complete depending on the individual being interviewed. The longest recorded interview took 1 hour and 40 minutes and the shortest recorded interview took 31 minutes. On average, interviews lasted approximately 45 minutes. The interviews were conducted at a convenient location for the interviewee and most occurred at their place of work, two of the interviews took place at a coffee shop and two took place at the home of the interviewees (Saunders & Lewis, 2012). Identified individuals were invited to part take in the interview via a standard email. The purpose of the research was explained and the participants had the opportunity to review the consent form. Once agreeing to take part, a confirmation email was sent along with a meeting request for the proposed time. An example of the invitation is given in Appendix 1.

Prior to commencing the interview, adequate information on the individual and the organisation was gathered and understood. Each participant was asked to complete and sign a consent form to ensure that the data that was gathered was used in an ethical way (Saunders & Lewis, 2012). The consent form used is presented in Appendix 2. Each interview was recorded, with permission from the interviewee, using a voice-recording device.

The Accountability Positioning Model, which is illustrated in Chapter 2, was derived from the literature review and was in response to the problem identified in Chapter 1. This hypothetical model supported the development of the Research Questions stipulated in Chapter 3 and the interview questions used in the guideline. The interview questions were mapped against the Research Questions and within the context of the model to ensure consistency between the literature reviewed, the Research Questions developed, and the actual questions that were used as a guide in the interview. This further provided an improved understanding of the identified factors and ensured the quality of the data that was collected. The mapping of the interview questions to the Research Questions which were developed in Chapter 3 is presented in Table 2. The structure, design and purpose of the developed questions was not only to allow for new insights to be uncovered but also to ensure the validation of, and possibly the further development of, the hypothetical model. It should be noted that these questions were used only as a guideline and not all questions were necessarily asked or answered in the order indicated (Saunders & Lewis, 2012). The semi-structured interview guideline that was used is presented in Appendix 3.

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

Research Questions from Chapter 3	Interview Questions
<b>Research Question 1:</b> Establish what are considered to be the major factors that drive accountability.	1. What is your understanding of the concept of accountability? 2. What drives accountability in an organisation?
<b>Research Question 2:</b> Of the identified factors that drive accountability, which is perceived to be the most impactful?	3. Of the factors you identified previously, which one has the most influence in ensuring staff members meet expectations and perform well? 4. If you were given 100 points to allocate to the identified factors that drive accountability, how would you allocate the points in order to establish importance?
<b>Research Question 3:</b> What is the relationship between the factors that drive accountability?	5. Can the identified factors that drive accountability work isolation or do they work in combination with other factors? 6. How are these factors united or pulled together in order to have an effect?
<b>Research Question 4:</b> How are each of the key identified accountability factors enacted or experienced and what are the advantages or disadvantages of each?	7. What mechanisms form part of the systems of accountability to ensure staff members are being held to account for their actions, behaviour and performance? 8. What are the pro's and con's of the mechanisms your organisation uses as part of the accountability system?

## 4.7 Data Collection

Data was collected through semi-structured, open-ended, in-depth, face-to-face interviews of the 20 experts, which include CEO's, directors, executives, senior managers and management consultants that formed part of the chosen sample (Saunders & Lewis, 2012; Zikmund et al., 2013). The purposeful simplicity of the design was to ensure that open dialogue was developed and that conversations occurred around the relevant subject matter whilst still being able to address specific issues if needed. (Zikmund et al., 2013). Saunders & Lewis (2012), highlight the importance of the derived questions being centred on a set of predetermined themes. The interview questions were extrapolated directly from the research questions set out in Chapter 3 of this report and were put forward in the interview guideline, as seen in Appendix 3. The complicated nature of the questions as well as the purpose of the questions lent itself to the semi-structured approach (Saunders & Lewis, 2012; Zikmund et al., 2013).

Agee (2009) highlights the influence an interviewer's skills might have on the results of a qualitative investigation. As such, the interviewer prepared adequately in order to ensure the necessary level of interviewing skill was developed and used during the interview.

After formal introductions, the interview started with a brief description of the title of the research and an understanding of the context in which this concept of accountability was explained. The concept of accountability in this context was described as: *individuals being held to account and is in regards to performance, behaviour and actions within a workplace environment*. Following this, eight open-ended, non-leading questions were asked of the participants and the participants were expected to respond based on their personal perceptions and opinions, drawing on current and past experiences.

Participants were encouraged to answer the questions openly and freely in order to support the exploratory nature of the research. Detailed, hand-written notes were taken during the interview and participants were given the opportunity to rate any factors that had been identified using a fixed point scale (Saunders & Lewis, 2012; Robbins & Judge, 2013). Whilst the interviewer was looking to identify key themes and new insights during the data collection process, the actual categories that were established was only confirmed through the analysis of the data post interview (Saunders & Lewis, 2012; Zikmund et al., 2013). Purposeful conversations were held and responses were accepted

and listened to in a careful and respectful manner. The interview continued until a point of data saturation was reached or until no new insights were provided by the interviewee however, participants were invited to provide any final thoughts and were offered the opportunity to ask any additional questions (Saunders & Lewis, 2012).

Prior to the period of data collection commencing, a pilot investigation was undertaken whereby two pre-interviews were conducted in order to test the interview guideline and the technique of the interviewer. This further provided the researcher with the opportunity to review any challenges and limitations previously identified and to make improvements if needed (Saunders & Lewis, 2012). The interviews were conducted in the same manner as the researcher anticipated conducting the actual interviews. Both interviews were recorded and detailed hand written notes were taken. One key issue was identified through this process. The researcher realised during the first interview that showing the participant the Accountability Positioning Model during the interview, as a means of developing a common understanding, potentially influenced the participants thinking and limited the participant's ability to share personal experiences or opinions. As a result, this step in the interview process was removed and the improvement in the quality of the data was seen in the second pilot interview.

The recordings from the interviews were word processed and transcribed, this together with the hand-written interview notes and the voice-recordings formed the data that was analysed (Saunders & Lewis, 2012).

#### **4.8 Data Analysis**

The analysis of the data was concerned with the identification of common themes and insights that emerged out of the collected data from the interviews (Zikmund et al., 2013). An attempt to analyse the data during the collection was made in order to gain a deeper understanding of the themes and insights through the process and to ensure that any new themes and insights were fully explored however, most analysis took place post interview, by means of thematic analysis on a question by question basis (Saunders & Lewis, 2012; Braun & Clarke, 2006; Zikmund et al., 2013).

Thematic analysis is a method that is used to identify and analyse patterns or themes in qualitative data (Braun & Clarke, 2006). A step-by-step process of thematic analysis that was followed is described in Table 3.

The recordings and detailed notes from each interview were reviewed during the analysis and the “Phases of Thematic Analysis” (Braun & Clarke, 2006, p. 87) as described in Table 3 were executed during the process. Each interview took approximately 3 hours to analyse in full, following all 6 stages of the “Phases of Thematic Analysis” (p. 87) as described by Braun & Clarke (2006), totalling nearly 60 hours of completed analysis.

**Table 3: Phases of Thematic Analysis (Braun & Clarke, 2006, p. 87)**

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

Through this process, the recordings and notes were listened to and read several times, before allocating individual units of data to specific categories. At the same time, codes were being generated and assigned to the features of the data. (Saunders & Lewis, 2012; Braun & Clarke, 2006; Zikmund et al., 2013). The codes were collated together to develop and represent potential themes (Zikmund et al., 2013).

Themes were established through the recognition and identification of an important construct, idea or thought that appeared repeatedly and held some kind of meaning in relation to the research questions (Saunders & Lewis, 2012; Braun & Clarke, 2006). Importantly, the researcher adopted an iterative approach when completing these phases of the Thematic Analysis and performed the generation of initial codes and identification of themes twice before progressing onto the reviewing of the identified themes (Braun & Clarke, 2006).

The developed data was captured onto a template that the researcher had designed in Microsoft Excel and analysis took place on a question-by-question basis. This part of the Thematic Analysis process was further supported by the additional use of Frequency Analysis. Each construct, idea or thought was recorded and the number of times they were repeated was captured. These were then ranked according to the frequency with which they occurred. The themes and insights that emerged from each interview were linked together and analysed in the context of the developed research questions (Saunders & Lewis, 2012; Braun & Clarke, 2006).

#### **4.9 Data Validity and Reliability**

Reliability and validity are two key criteria that have been identified for evaluating a measurement (Saunders & Lewis, 2012; Zikmund et al., 2013). Zikmund et al. (2013) refer to reliability in the context of consistency and highlights the importance of the measurement being reliable from one use to the next. Zikmund et al. (2013), further refers to validity as representing the accuracy with which the measurement assesses the “intended concept” (p. 303), reflecting on whether or not the measurement is accurately measuring what it is intending to measure. It is imperative that the measurement used is both reliable and accurate (Zikmund et al., 2013; Patton, 2002).

Qualitative research can be considered subjective by nature and can be affected by a number of different biases (Saunders & Lewis, 2012; Zikmund et al., 2013). Interviewer bias, interpreter bias and response bias might have taken effect when conducting the interviews and analysing the data. (Saunders & Lewis, 2012; Zikmund et al., 2013). In order to limit this and ensure the validity and reliability of the data, the semi-structured interview questions were standardized for each individual interviewed and were used as a guide throughout the process. The respondents were given ample freedom to explore

the topic and concepts that were developed through the interview process. Recognising and being aware of the potential biases helped to mitigate the influence of them during the process and the researcher made a concerted effort to focus on the perceptions and opinions brought forward by the participants. Furthermore, a strict application of the specified criteria, when selecting the chosen sample, was applied.

#### **4.10 Research Limitations**

As previously mentioned, qualitative research is subjective and is at risk of being affected by a number of biases (Saunders & Lewis, 2012; Zikmund et al., 2013). Further identified limitations are as follows:

- The interviewer was not expertly trained in interviewing and this could have had an impact on the results of the collected data (Agee, 2009).
- The sample selected consisted of experts, CEO's, directors, executives, senior managers and management consultants. There was no attempt to broaden the population and select a wider sample whereby the interviewer could establish the opinions of individuals in lower level positions in an organisation in order to understand the perspectives of such individuals.
- Only a limited number of individuals from Johannesburg, Gauteng, South Africa represented the sample and therefore, geographical bias in the participant's responses could have taken effect.
- Furthermore, generalisability to all private firms could not be possible as the number of sectors represented in the sample was limited to 8 different sectors. In most cases, only individuals from a single firm in each of these sectors were included.

## **CHAPTER 5: RESULTS**

### **5.1 Introduction**

In this chapter, the results are presented and are laid out according to the Research Questions that were formulated in Chapter 3. This section provides the findings of the analysis of the data that was collected through the in-depth, one-to-one, expert interviews. The interview questions were derived through the use of a consistency matrix and were mapped against the Research Questions from Chapter 3 which helped to support and ensure consistency between the Research Questions, reviewed literature, data collection and methods of analysis.

### **5.2 Description of the Sample**

A list of the interviewee's, together with the company they represented and the reason for being selected as part of the sample, is presented in Table 4. Judgmental sampling and snowball sampling technique was used to select the 20 individuals who were considered to be experts on the subject of accountability. In order to determine this, consideration was given to the individual's current position or role, the level they occupy within their organisation, their past experience and previous roles held and their perceived depth of knowledge on the subject. The entire sample consisted of 6 females and 14 males with all individuals being either CEO's, directors, executives, senior managers or management consultants or were formerly in one of these positions. All participants held high levels of seniority and had deep experience in holding large groups of employees accountable on varying levels within an organisation.

**Table 4: Information and Details of Interviewees from the Sample**

Interviewee Name	Organisation	Position	Additional Information
Dr. Mark Bussin	21st Century Pay Solutions Group (Pty) Ltd	Chairperson	Mark is also an Associate Professor at the University of Johannesburg and a Professor Extraordinaire at North-west University. Mark is the author of a number of books on performance management and remuneration.
Jay Owens	The Human Edge ROI Institute	Owner/Director	Jay previously worked for the Ford Motor Company for 15 years in specialist managerial positions. He was also a Senior Lecturer at Wits University, teaching and researching in Organisational Behaviour, HR Development and Personnel System & Practices. He started Franklin Covey Organisation services in 1992.
Ian Fuhr	Sorbet	Owner	Ian is the founder of Sorbet Beauty Chain and is a serial entrepreneur. Ian is also the co-owner of the Lion Park in South Africa and was the previous owner of the retail start-up Supamart.
Terry Moodley	Pinnacle	Owner and Managing Director	Terry was previously the CEO of Standard Bank – Personal and Business Banking Africa and is now the owner of five different businesses.
Morgyn Hammond	AT Kearney	HR Manager	Morgyn was previously the Head of Talent and Operations at FeverTree Consultancy and has a number of years' experience in management consulting having been a senior business analyst at FeverTree and a Manager: People and Change at PWC.
Alison Reid	Gordon Institute of Business Science	Associate Director	Alison also owns and manages her own coaching practice and was previously the owner and director of Siyadala CC. She was also a Technologist in the Brain Function Unit of King Fahad National Guard Hospital in Saudi Arabia and a Scientific Researcher at Wits Brain Function Unit.
Craig Stewart	Di Data	General Manager	Craig is the general manager: Customer Experience for Dimension Data Middle East and Africa. Previously was the client manager at Di Data, a product portfolio manager at Internet Solution an Executive Committee Member at Wireless Access Providers Association (WAPA)
Shirley Zinn	Shirley Zinn Consulting	CEO	Shirley is also the Chairman of the Board of DHL Global Forwarding, a Non-Executive Director for The Boston Consulting Group, Orbis Africa, Tuesday Consulting and ADvTECH. She previously was the Group Executive HR at Nedbank.
Dr. Caren Scheepers	IRODO	Director	Caren is the Director of IRODO – an OD and change management consultancy. Caren is also a senior lecturer at Gordon Institute of Business Science, a Board Certified Coach at the Centre for Credentialing & Education and a consultant for Associate of Peoples Dynamic Development.

Jack Sellschop	Independent Management Consultant	CEO	Jack was previously a Director at Deloitte and previously a Director at 21 <sup>st</sup> Century Pay Solutions Group. His management consulting practice specializes in client engagements in HR functional transformation area.
Grant Pattison	Gpam Pty Ltd	CEO	Grant previously was the CEO of Massmart. He is also the Chairman of NRG Renew Africa Pty Ltd and a Non-Executive Director at Taste Holdings Limited.
Willem Plaizier	AT Kearney	Partner	Willem is also a Member of the Board of Commissioners for PT Cassia Co-op and is currently heading up AT Kearney's expansion into Africa.
Brian laascson	Aligned Leadership Consulting	Director	Brian has a Master's Degree in Personnel Management and has over 30 years of both local and international experience in learning and management consulting. He is also an adjunct faculty member at The Gordon Institute of Business Science.
Marc Kahn	Investec	Global Head of HR for Investec Group	Marc Kahn's previous role at Investec was Head of Human Resources and Organisation Development. Prior to joining Investec, he was the Managing Director of Resolve Encounter Consulting. He is also a Clinical Psychologist and ran his own practice for nearly 10 years.
Dr. Jerry Gule	Total South Africa Pty Ltd	General Manager	Jerry was previously the General Manager of HR and Transformation at Total and a Senior Manager: Human Resource Consulting at PWC. Jerry has a Doctorates in Education – Administration Planning and Social Policy from Harvard University.
Richard Dunn	Deloitte	Non-Executive Board Member	Richard worked for Deloitte as the Chief Operating Officer since 2006. He has since retired and now is on the board at Deloitte as a non- executive board member.
Amanda Venter	Sparks Schools	Director	Amanda is the Director of Leadership and Development for the Sparks Schools Group and was previously the Principle of a Sparks School.
Professor Nick Binedell	Gordon Institute of Business Science	Professor	Nick was previously the Dean of the Gordon Institute of Business Science for 15 years. Prior to this, he was the acting Dean of the Faculty of Management at Wits University and the Director of the Graduate School of Business Administration. He has also been the General Manager of GEC Equipment Pty Ltd.
Italia Boninelli	AngloGold Ashanti Limited	Executive Vice President	Italia is the Executive VP of People and Organisational Development and currently sits on the executive committee of the AngloGold Ashanti Group. Her previous roles included Managing Director of Itabo Consulting and Senior Vice President: Human Resources at Goldfields.
Andrew Skudder	Murray & Roberts Limited	Sustainability Director	Andrew has 18 years of international business and management consulting experience within the Engineering & Construction, Industrial, Automotive, Media and Food & Beverage industries. He previously worked as a Manager at A.T. Kearney

### **5.3 Presentation of Results**

The results are presented as per the Research Questions presented in Chapter 3 and the interview questions as mapped in Table 2.

### **5.4 Results for Research Question 1**

**RESEARCH QUESTION 1: Establish what are considered to be the major factors that drive accountability.**

The aim of Research Question 1 was to identify what the perceived drivers of accountability within an organisation were. The two interview questions that pertain to Research Question 1 were setup specifically to identify an understanding of the concept of accountability from the individual's perspective as a preface to the identification of particular drivers. Furthermore, the question sought to confirm that the four factors of self, peer, manager and systems that have been previously identified in the literature were in fact the four main drivers of accountability in organisations.

#### **5.4.1 Understanding the Concept of Accountability**

The first interview question dealt with each individual's understanding of the concept of accountability. As the concept had been identified as a complex phenomenon (Bovens, 2007; Willems & Dooren, 2011; Mansouri & Rowney, 2014) it was important to establish a common definition and all interviewees were able to clearly articulate and define their personal concept of accountability. Some views were narrowed and focused whilst others adopted a more broad perspective when considering the concept. Table 5 illustrates seven common understandings of the concept of accountability within the context of an individual being held to account for their performance, behaviour and actions within the workplace. The highest ranked understanding of accountability is: the completion of a given task, within a time frame, to a set standard, with failure to deliver resulting in a consequence.

**Table 5: An Understanding of the Concept of Accountability**

Rank	Construct	Frequency
1	The completion of a given task, within a time frame, to a set standard, with failure to deliver resulting in a consequence	15
2	Achieving or completing the jobs or tasks that have been assigned to an individual (or role)	9
3	Taking final responsibility for all or some aspects of a given task, explaining or justifying the outcome	8
4	An individual honouring, executing and delivering on what he/she has been contracted to do	4
4	Behaving, living and delivering in line with company values	4
6	Giving an account for the agreed set of deliverables	2
7	The willingness to deliver on commitments made and on targets and goals agreed	1

In analysing the top three constructs, the majority of participants agreed that accountability was in relation to a task or job, the completion of that task or job, the delivery and outcome of the task or job, that there is a consequence element to it and that it occurs within a given time frame. Many individuals agreed with the concept of the complex nature of accountability, with a participant stating that “[Accountability] is a tricky one and rather nebulous”, supporting this view with the statement that “[accountability] does not live alone, it lives in the universe of business, there are many other elements and it operates in unison with these other elements”. A further participant shared this view point summarizing his understanding of the concept by stating that accountability is a “very very complex phenomenon” and another referring to accountability as a “broad concept” referencing the idea that in “highly educated organisations, accountability is more about behaviour than about the product delivery or service delivery”. One participant went as far as to say that accountability is “staying awake until (it) gets done or keeping someone awake until it gets done”. On the other hand, and surprisingly, a top CEO opened the discussion by saying “I don’t believe in accountability” and explained that it is “just one element of the employment scenario” rather than an entity on its own.

One director introduced the notion that there are multiple levels of accountability reflecting that “you are accountable to different people for different things”. On the contrary, another director referred specifically to accountability from the reference of the individual stating that “each individual is accountable for their own actions behaviour and

performance” and questioned whether or not individuals “take responsibility for the outcome that comes ... good or bad”.

Participants either considered the concept of accountability on a deeper level or referred to it as a specific outcome with one director reflecting “I will behave in a way that is aligned with the company values and I hold myself and would expect the organisation to hold me accountable for living and delivering against those values” whereas another participant simply considered accountability with the view that the “buck stops with me”. One CEO insisted on consequences being of great significance when considering the concept of accountability stating that “you got to know that your arse is on the line and then you get accountability”. The participant further expressed that “success has many fathers but failure is an orphan” and stressed that there is always a “biased towards the negative [consequences to accountability] cause when things go wrong, everyone goes running”.

Many participants raised the concept of responsibility when formulating their understanding. An opening statement from a participant highlighted the relationship between the two constructs “Accountability starts with the understanding of the difference between [accountability and responsibility]” this was further supported by another participant who remarked that “there is often a misunderstanding or a blur when considering accountable for and responsible for” and qualified this statement by expressing that “responsibility is where you are still accountable but the authority to act resides with someone else”. Another participant framed this common misunderstanding by concluding his thoughts around the concept of accountability by stating “for me, accountability is the umbrella, and responsibility is the legs under the umbrella”.

#### **5.4.2 Factors that Drive Accountability**

The second interview question requested participants to list what they perceived to be drivers of accountability within organisations. Interviewees were prompted to draw on personal and organisational experiences in order to identify key factors that drive accountability and how they might influence accountability within an organisation. Time was spent exploring each identified factor in order to gain a deep understanding as to why the participant believed the identified factor was a key driver. Table 6 presents the 16 factors that drive accountability with systems in place in an organisation and the culture of an organisation being ranked first and second respectively. Clarity of role and

tasks was ranked third and strategic leadership of the organisation, the individual and the structure of the organisation were collectively ranked fourth. What was most interesting about these particular findings is that only two of the four main factors identified through the literature were expressed in the top six constructs that participants identified as drivers of accountability.

**Table 6: Factors that Drive Accountability in Organisations**

Rank	Construct	Frequency
1	Systems in Place within an Organisations (including performance management systems, measurement system, rewards and sanctions, policies and legal frameworks)	19
2	Culture of an Organisation	15
3	Clarity of Role and Tasks	9
4	Strategic Leadership of the Organisation	8
4	The Individual	8
4	Structure of the Organisation	8
7	Organisational Values, Ethics, Trust and Transparency	7
8	Peers	4
8	Recruitment and Selection	4
8	Clients, Customers, Context and Macro-environment	4
11	Learning, Training and Development	3
12	Ongoing and Continuous Feedback Mechanisms	2
12	Managers	2
14	Output of an organisation or team	1
14	Alignment within the Organisation	1
14	Nature of disclosure	1

Individuals had differing opinions as to what actually drives accountability in an organisation and most participants offered a wide range of factors. A significant emphasis was placed on the use of systems as a factor with almost all participants offering the factor as a given. However, some participants made reference to the hindering nature of such systems with one individual commenting that “people don’t actually like Performance Management processes because they feel policed, undermined, caught out...the spirit in which performance management is conducted is very important” and another stressing that “people are not comfortable in this environment, especially when people think their KPI’s (key performance indicators) are not realistic”.

The culture of an organisation emerged as a significant factor that drives accountability within an organisation. One top executive and business owner repeatedly confirmed that “it is all about the culture! I am not a big fan of over reliance on accountability [systems], I prefer to create an environment where people feel comfortable” emphasizing the importance of the CEO in creating a culture that embraces accountability practices. One participant summarised the link between the system, the leadership and the culture by stating “the CEO singularly sets the tone of accountability. If the CEO has a performance management mentality then you have accountability and if the CEO holds people accountable, then that cascades down”. Supporting this statement it was highlighted by another individual that “people will accept accountability if they believe they are being fairly judged later” and even the question of “is it [accountability] in the language of the organisation” was put forward in regards to creating a culture of accountability. Many participants raised the factor of culture in conjunction with leadership and organisational ethics and values, with one individual stressing the importance of “leadership subscribing to the highest levels of accountability, with transparency around the accountability” and another reflecting “what is the culture in the business, what is expected of one in this organisation, what does this organisation stand for”. Another interviewee confirmed the challenges when enforcing accountability and demonstrated the negative impact it can have by highlighting such cultures where people who own failures or who are seen to have failed, are punished and as a result, people desperately cover themselves in order to avoid punishment. The participant qualified this concept by saying “if they can get out of being accountable, they will .... they will take that option in order to avoid punishment”. One director concluded his reflection by stating that “one of the toughest things is to build a safe culture where people are open and honest and are able to talk about their failings”.

Specific emphasis was placed on the clarification of the role and tasks with two participants going as far as to claim that there is no possible way you can have accountability without role or job clarity – “Clarity is significant. I am very much a believer in a mutually exclusive set of responsibilities”.

Whilst the question was not designed to establish links between factors, relationships emerged through the discussion with one participant emphasising the importance of structures by maintaining “if you have beautiful processes for accountability and the structure is ambiguous, I think it can undo the benefit of those processes”. Another supported this by stating “One cannot be whimsical about design when it comes to accountability”.

Individual accountability was ranked in the top four factors and was often referred to together with recruitment. One participant summed his belief in an individual as a factor expressing the following: “Ultimately, the most effective forms of creating behavioural norms that people can subscribe to, would be intrinsic. In other words, they would choose to subscribe to levels of accountability, they choose to honour their agreements or honour the fact that they can’t deliver on an agreement and so hold themselves accountable”. Further participants supported this emphasizing individual’s personal ethics and personal codes of conduct when considering this critical aspect of accountability raising the question “do I hold myself accountable?”. One senior manager went as far as to confirm that “we [aim to] hire individuals that are individually accountable – that it is one of their intrinsic values that they would need to have in order to come on board”. This was supported by a number of experts with one participant qualifying the importance of recruitment in relation to accountability by saying “if you haven’t selected people who have, or who have the potential, then you’re in trouble” and another stating that what they had learnt through their experiences was that when it comes to accountability, people have to “self-regulate” and that individual values must align with the companies values. One CEO explored the role the organisation plays in supporting an individual holding themselves accountable reflecting “sometimes people are empowered but not enabled, if they are not enabled, you can never hold them accountable”.

Two participants highlight the ambiguity of peer accountability within organisations with one individual questioning the impact it could have, “if I don’t deliver, do my colleagues hold me accountable, do they create the expectations that if the commitment is made, that I deliver on that commitment”. The other participant supported this ambiguous notion stating that their organisation currently did not have any formal systems in place to measure peer accountability however, it probably was occurring in the more emotionally mature teams and that it would essentially be an informal agreement between the members.

One executive highlighted the significance of the question that was asked, stating that “how to drive accountability is one of the most difficult things facing managers today”. Other participants referred to the nature of accountability being subjective as individuals have to volunteer themselves and that “despite its complexity, a lot about accountability is very subtle”.

A factor that was raised was the macro-environment with specific reference to accountability being linked to the market place. One participant highlights the need for the “accountability of people’s efforts to be connected to the market place” and another executive stated that in “business systems, the market place basically determines accountability as markets determine your economic value and ultimately, individuals will not survive if they don’t perform”.

Interestingly, participants identified organisational values, ethics, trust and transparency as separate to the culture of the organisation. Interviewees were adamant that whilst this collective construct forms a natural part of the culture of an organisation, they are in themselves, key influencing factors and influence accountability on a separate level.

The four factors of self, peer, manager and systems that were identified through the literature, whilst being identified as factors, were not identified as the top four constructs that drive accountability. Systems ranked first which is supported by current literature however, the individual ranked fourth with a frequency count of four, peers ranked eighth with a frequency count of four and manager ranked twelfth with a low frequency count of two. As illustrated in Table 6, there are far more factors that drive accountability than the four original ones that were identified, providing an indication of the complexity of the nature of accountability and the context in which it is experienced or enacted.

## **5.5 Results for Research Question 2**

### **RESEARCH QUESTION 2: Of the identified factors that drive accountability, which is perceived to be the most impactful?**

The aim of Research Question 2 was to establish which of the identified factors has the greatest impact and the most influence when holding individuals to account for their performance and behaviour. The two interview questions that pertain to this Research Question allowed for the participants to determine which of their identified factors they perceived to be the most influential and forced participants to rank all identified factors in order to establish importance through the use of a fixed-sum scale.

### 5.5.1 Factor that has the Most Influence in Ensuring Individuals Meet Expectations and Perform Well

The third interview question prompted participants to consider which of their identified factors had the greatest influence when holding an individual to account for their performance and behaviour. The question was specifically phrased in a positive context and forced the participant to consider how the factor might ensure that an individual meets the expectations that are set out by an organisation and performs well through the achievement of those expectations. Table 7 presents the factors that have been established as the most influential when considering accountability of an individual within the workplace.

**Table 7: Factor that has the Most Influence in Ensuring Individuals Meet Expectations and Perform Well**

Rank	Construct	Frequency
1	Culture of an Organisation	7
2	Systems in Place within an Organisation (including performance management systems, measurement system, rewards and sanctions, policies and legal frameworks)	6
3	Strategic Leadership of the Organisation	4
4	The Individual	2
4	Organisational Values, Ethics, Trust and Transparency	2
6	Recruitment and Selection	1
6	Managers	1
6	Alignment within the Organisation	1

In answering this question and in discussing the most influential factor, most participants took time to consider what the question was actually asking, reflecting on the context of the question and reviewing the concept of an individual meeting expectations and performing well as it introduces a different dimension with regards to accountability. Some individuals found it a challenge to provide one single factor and therefore provided two on an equal level of influence.

As presented in Table 7, the culture of the organisation was identified as the most influential factor when ensuring individuals meet expectations and perform well within an organisation. A number of participants debated culture as a factor versus systems as a factor and carefully thought through the characteristics of each. One director and

business owner justified his decision to select culture over systems stating that "...the formal control systems within an organisation play a critical role ... but culture can always override the formal system". Another participant stressed the significance of organisational culture by explaining that "it has to be organisational culture because you can have all the processes, all the incentives, clear responsibilities defined etc. but without leadership actually driving that into the culture and living it, you will not have accountability in an organisation". One senior executive stressed that culture is a key driver in the organisation and concluded that "ultimately, it is the culture of the organisation because a particular culture can either stimulate people to work together, work harder and better and ultimately, it is the glue that makes it all work". In considering culture as the most influential factor, one director questioned, "does honouring your commitments become a way of work?", reflecting on how individuals meeting expectations should be a part of the day-to-day within an organisation. One executive, whilst opting for systems as the most influential, as discussed below, describes the complexity of the idea of accountability, deeply considering human behaviour in an attempt to justify the importance of culture, "Given human nature, given that they are flexible and adaptable, they seek to pursue their own interests. What happens is a person joins an organisation, gets told what their role is and what the performance is and told they are accountable for that performance but in the real world, I've got my own interests versus the organisations interests and what the systems of measurement and rewards tries to do is align my work with my measurement with my performance...which is very difficult to do... a very elusive idea...which is why culture is so important!"

Despite occurring most frequently as one of the factors that drive accountability in organisations as illustrated in Table 6, systems as a factor was identified as the second most influential factor when ensuring individuals meet expectations and perform well. A number of participants were adamant that the systems that were in place had the greatest impact. A senior manager reasoned that "behaviour is driven through what the system dictates" and further highlighted the interconnectedness supported by systems by emphasising that "the manager is important because the system says they are important – ratings given by managers determines performance bonuses and increases, if your peers were reviewing you, they would be more important". One leading CEO, whilst choosing measurement systems as a factor stressed that "it is not only about the system, it is about the fairness of the system". The participant qualified the choice of a fair measurement system by stating that "trust is the most important thing" when ensuring individuals perform well. One executive provided an immediate and conclusive answer

stating that “There is no question, the formal and measurable component”. Supporting this, one general manager stressed the importance of performance contracts stating that “performance contracts are paramount” placing further emphasis on the measurement aspect of systems stressing that “...after review [of the performance contract] you are held accountable – either be retained or shown the door as a result of how you have performed against your objectives”. Another director reviewed individuals within the system and stressed that “it’s about the standards that you set...the performance expectations, by setting high standards, people will rise to them and it’s about being consistent in that and communicating that”.

A number of participants also debated the role of leadership in influencing individuals to meet expectation and perform well. Leadership was considered on all levels however, most participants referred to top level leadership. One executive highlighted how intertwined leadership and culture are stating “I am torn between culture and the CEO, but because the CEO sets the culture, the CEO would have to be number one. They are close”. One CEO supports this notion stressing that not only does accountability need to be a value but that “people see a role model of accountability” and that “there is nothing worse than looking at leadership and knowing that they are not accountable”. The behaviour of leadership was repeatedly highlighted when considering leadership as the most influential factor, the participant further emphasises that “it’s in the behaviour as well, your beliefs and values lead to a specific kind of behaviour” and the participant questioned “when do you hold up the mirror and call it?”. Another CEO concluded that “new age talent follows leaders not organisations” however, another executive illustrated that it is more than just followership in reference to leadership and explained that it is “all about performance criteria, development programmes, developing and influencing people around them and empowering them”.

Two participants identified the individual as the most influential. Whilst a director and business owner shifted between culture, systems and the individual, the participant eventually settled on the individual factor stating that “personal or individual accountability is number one because that is what you bring to the organisation, it’s who you are, it is what you think about yourself and the role you play in the organisation”. A global director related the individual or self-influence to ownership and trust stating that the most influential factor is “Ownership and trust without question. The greater the sense of ownership that what I am responsible for, I own, and the greater the sense that I am trusted with this, you will have a direct correlation to the level of accountability that that

person has and the inverse is true”. The participant further discounts the manager as an influential factor by supporting the selection of the individual factor stating that “high levels of managerial control reduces accountability, low levels, not no levels, low levels of managerial control equals high levels of accountability”. Not all participants agreed with this concept, as referred to previously, one senior manager stressed that the “manager is important because the system says they are important”. Another director discussed managers in relation to the culture and the systems stating that “managers implement the system and [either] enhances culture or not”.

Another director considers recruitment as the most influential factor and believes that “Selection is a yes/no thing...if you didn’t get them [employees] right in terms of the right attitude, the right approach then you not going to win”. Whilst another director refers specifically to the need for alignment or relationship between the individual and the structure of the organisation, the participant reflects specifically on an individual’s understanding and respect as to why a task needs to be completed with regards to their managers alignment at a strategic level and illustrates that this understanding eliminates the need to “like [my] manager” stating that whilst it is a “nice to have” it is “not necessary to have in the accountability piece”.

One participant introduced peer accountability into the conversation. Although it was not stated as the most influential factor it was suggested that “peer accountability is generally an untapped resource, there is the issue of moral slumber, nothing is more important for reducing moral slumber than peer accountability”.

Three of the participants questioned the ability to provide a single answer to the interview question with one key expert, whilst highlighting the importance and influence of strategy formulation, stressing that “it depends on the phase the organisation is in” and that different factors will have a greater influence at different stages of the organisation’s cycle. Whilst another executive said that “the most important thing is a clear understanding of what is accountability because unless it is understood philosophically and as an approach to work, by everybody in the organisation...[you cannot get accountability]”. One director concluded that “accountability is generally systemic – you can’t really lift out one or two, these factors are like pieces of a puzzle”.

### 5.5.1 Established Importance of Identified Factors

The fourth interview question forced participants to allocate a numerical weighting to their identified factors in order to establish their importance. Each participant was given 100 points to distribute across their identified factors and were expected to place a higher number of points on the factors they believed to be more important. The question was specifically designed in this manner, as opposed to a simple ranking of factors, to not only determine the order of perceived importance but to also understand the significance of each factor in relation to each other. The results of interview question 4 are presented in Table 8. One participant was unable to allocate points to the identified factors and only ranked them in order of importance; as a result, this particular response was not included in the analysis. Each of the points that were allocated to the individual factors were added up to give a total point score for each. The factor with the highest number of points was ranked first. In total, 1900 points were available for allocation (19 x 100), and the highest ranked factor received the most points from the total 1900 available. Therefore the total points indicate the relative importance of the factors.

**Table 8: Established Weighted Importance of each Identified Factor**

Rank	Construct	Total Points
1	Culture of an Organisation	412
2	Systems in Place within an Organisation (including performance management systems, measurement system, rewards and sanctions, policies and legal frameworks)	405
3	Strategic Leadership of the Organisation	281
4	The Individual	171
5	Clarity of Role and Tasks	155
6	Peers	95
7	Organisational Values, Ethics, Trust and Transparency	93
8	Structure of the Organisation	85
9	Recruitment and Selection	40
9	Learning, Training and Development	40
9	Alignment within the Organisation	40
12	Clients, customers, context and macro-environment	28
13	Feedback Mechanisms	25
14	Managers	20
15	Nature of disclosure	10
16	Output of an organisation or team	0
	<b>Total</b>	<b>1900</b>

Many of the participants found this particular question challenging. Forcing participants to weight the importance of the identified factors encouraged a significant amount of individual debate and ensured that the participants considered each factor at length. The culture of the organisation was ranked number one when establishing the importance of the factors. Systems as a factor was ranked second and strategic leadership of the organisation ranked third.

Again participants highlighted the importance of culture with one executive further highlighting that “culture spans an organisation”. Having placed 70% of his allocated points to culture, the executive qualified his weighting by emphasising that he didn’t wish to “diminish the role of leadership but purely because without the right culture, it has to be centred around trust and fairness, there won’t be any accountability”. The question further promoted another executive to reflect deeply on the culture of consequences debating the concept of “threatening with accountability and trusting with responsibility”. The executive explored the type of culture and the impact it can have on accountability stressing that “where you have a blame culture and fear culture, you have low levels of accountability. Where you have an ownership culture, a culture of trust, where people are given the opportunity to show what they can do, without fear that if they fail they will be ‘killed’, you have a direct correlation to high levels of accountability”. Supporting this, another CEO stated that “the word accountability evokes a number of emotions in people, people get worried and then you create a culture of risk aversion, cautiousness, inactivity and almost paralysis for some people and you don’t unlock that potential, that flare to do entrepreneurial, out of the box thinking because everyone is worried about ticking that box on the score card”.

One managing director considered the type of company emphasising that “a higher weightings [would be applied] to systems and job description if in a corporate culture and higher weightings [would be applied] towards continuous engagement in the process if it were an entrepreneurial culture”. Another CEO expressed similar views stating that “different organisations are in different curves of maturity when it comes to this [accountability]”. One participant gave consideration to the levels within an organisation and questioned how the weightings might be different if you were considering the accountability of senior level individuals within an organisation or more junior staff members.

A considerable amount of deliberation occurred when considering the interplay between culture and systems with one director stating that the “structures, systems and processes play a supporting role” in accountability and made reference to the concept that other factors potentially are more important when considering influence.

Evidently, not all participants agreed that culture was the most important. One senior executive reviewed the relationship between the factors and identified what needed to be in place first before the others might have an effect. The executive concluded that the “task at hand has a massive influence in setting objectives” and reviewed how the other factors might follow this in a sequential manner.

Interestingly, in some cases, participants who selected a specific factor in question three did not necessarily apply the highest weighting to the same factor in question four when considering the factors collectively. Participants were beginning to consider the concept of factors being able to work in isolation, a question that follows the forced ranking, with one participant making references to the fact that it was “difficult to separate out as they are all interdependent” and another stating that they are “all interconnected”. The individual participant that was unable to apply a weighted refused to do so stating that it is “too difficult because they are all interlinked”.

A comparison between the top five results for interview question 2, 3 and 4 is presented in Table 9. In all three set of results, systems and culture are ranked as either number one or number two. Systems was the most frequently occurring factor when considering different drivers of accountability however, when considering the most influential and most important factor, the culture of the organisation was ranked above the systems that are in place. Whilst clarity of role and tasks ranked third as a driver of accountability with a high number of participants identifying it, this factor did not feature in the top five factors when considering the most influential when ensuring individuals meet expectations and perform well however, it was considered the fifth most important based on the weighted rankings developed through interview question 4. The strategic leadership of the organisation as well as the individual appear consistently in the top five results of all three interview questions. The strategic leadership of the organisation consistently out ranks the individual and is ranked third when considering the influence of the factor and the importance of the factor. Organisational Values, Ethics, Trust and Transparency do not feature in the top five factors that drive accountability and is not considered as the top

five most important however, it is considered the fifth most influential factor when ensuring individuals meet expectations and perform well.

**Table 9: Comparison between the Top Five Results for Interview Questions 2, 3 and 4.**

Rank	INTERVIEW QUESTION 2: Factors that Drive Accountability as shown in Table 6	INTERVIEW QUESTION 3: Factor that has the most influence in ensuring individuals meet expectations and perform well as shown in Table 7	INTERVIEW QUESTION 4: Established importance of each factor as shown in Table 8
1	Systems in place within an Organisation	Culture of an Organisation	Culture of an Organisation
2	Culture of an Organisation	Systems in place within an Organisation	Systems in place within an Organisation
3	Clarity of Role and Tasks	Strategic Leadership of the Organisation	Strategic Leadership of the Organisation
4	Strategic Leadership of the Organisation	The Individual	The Individual
5	The Individual	Organisational Values, Ethics, Trust and Transparency	Clarity of Role and Tasks

## 5.6 Results for Research Question 3

### RESEARCH QUESTION 3: What is the relationship between the factors that drive accountability?

The aim of Research Question 3 was to determine the interplay between the identified factors that drive accountability and to establish an understanding of the possible dynamics between the formal and informal systems of accountability within the organisations. The two interview questions that pertain to Research Question 3 allowed for participants to firstly consider whether or not a factor can work in isolation or whether or not the factor works better in combination with other factors. Following this, the second question allowed participants the opportunity to consider how different factors are possibly united or pulled together in order to have an effect.

### 5.6.1 Can a Factor Work in Isolation or does it Work Better in Combination with other Factors

The fifth interview question allowed participants to consider whether or not a particular factor could work in isolation and still have an impact on ensuring accountability. Participants were asked to consider their identified factors as single factors and to evaluate the potential for this factor to have an impact without the other factors at play. The results of interview question 5 are presented in Table 10.

**Table 10: The Effectiveness of an Individual Factor Working in Isolation or in Combination with other Factors**

Rank	Construct	Frequency
1	Factors work better in combination as they occur in an integrated, interlinked, interconnected system	17
2	Factors can work in isolation but only up to a point	3

All participants felt that the factors work better in combination and rejected the concept that the identified factors can work completely in isolation. One director and business owner stated that “there is no doubt that it is a combination and as one puts emphasis on all of those [identified factors], from an organisational perspective, you get greater delivery”. One senior manager referred to the integrated nature of the factors and systems of accountability, stating that they “feed off each other, they really quite integrated”. One of the participants, who is a managing director and business owner, highlighted that there is a follow on to the factors working together, stating that “they [the factors] are optimized if they can work in harmony and if they are actioned in a practical way”. This was supported by another director who concurred that “it’s beyond working together, it is about optimizing their [the factors] alignment”.

Another CEO made specific mention of the complexity of accountability when considering these factors working together stating that “they are all interconnected and interlinked and there are nuances in that as well, nuances like context and pressure and what is going on on a particular day and interpersonal dynamics and relationships, there are huge complexities in all of that, the ability to deal with ambiguity and your own EQ and the collective EQ and there are a whole lot of subtle elements in there that can have

an impact on how people behave within an accountability framework”. One general manager supports this reference to context drawing attention to the importance of context and demonstrated the way in which these factors are intricately linked when an “accountability conversation” occurs by providing the example that “people bring quite a number of factors [to an accountability conversation] for instance, you cannot talk about results without talking about the context in which those results are supposed to be delivered”.

One participant qualified the understanding that the factors work better in combination by reflecting, “I suppose, because I believe that leadership and strategy are intuitive as much as they are rational, I would argue that they work best together and that you have a holistic view of accountability and performance”.

Another director stressed that when the factors work in combination, they provide “an amplifying effect” however, the participant also emphasised that “amplification can be flipped either way, if you have a high performing, highly accountable individual, without any of the others [factors], the others [factors] would amplify each other [in a negative way] to the point where the individual will just stop working, this is what we call learned helplessness, it’s called government departments”. Again, culture and leadership were highlighted as critical factors. Two of the participants stressed the fact that factors can work in isolation as long as the factors were the CEO and the culture, with one participant stating that “You could have ten factors with two being the CEO and the culture and the other eight alone couldn’t get you to the half way mark, it can only get you to 30%. So if you have all the systems in the world straight out of GIBS, Harvard and Insead, and your CEO and culture is ‘stuff it’, you don’t stand a snowball chance”. The participant further goes on to describe “the CEO and culture are the trigger, the ticket to the game and the rest make the game so much better...the rest cannot get you past the tipping point to an organisation that displays accountability and individuals that display accountability”. Another business owner also considered culture when identifying how factors might work in isolation and stressed that “it all depends on how much effort is put into the creation of culture”. One executive connects leadership as a factor to how factors work in combination suggesting that “accountability and performance are really the same thing, we absolutely break down performance into units of account where ever we can, cash flows, debtors days, turnover, morale, market share, you know, whatever it is... ultimately, what is the fundamental question... how is the organisation and its leadership doing? And that is highly integrated...”.

Three participants identified that some factors may be able to work in isolation but only up to a point where additional factors would need to be added in order to have the desired effect or outcome. Some participants justified the potential for the identified factors to work in isolation with one director reflecting that they “can work in isolation but there is a ceiling to the degree in which they can work”, the participant further gave the example of the marco-environment as a factor stating that it has “an incredibly powerful unconscious effect to almost everything we do”. Similarly, one executive, who identified only two factors namely culture and leadership as drivers of accountability, believed that each of these factors could potentially work in isolation but that they would eventually align themselves over time regardless of whether or not they were orientated to the positive or negative. Other participants disagreed with this concept with one CEO stating categorically that “they [factors] don’t work in isolation, one [factor] without the others [factors] won’t work, they are interdependent” and another executive concurring again stating that “they don’t work in isolation, they are very integrated...there is no other way of doing it”.

### **5.6.2 How the Factors are United or Pulled Together in Order to have an Effect**

The sixth interview question provided an opportunity for the participants to reflect on their chosen factors and consider how these factors interact within a workplace environment. Participants were required to consider not only the relationship between each individual factor but also to consider a holistic view of the overall interactions among the factors. All 20 participants had a differing view on the way in which their identified factors are united or pulled together in order to have an effect. The 20 themes that emerged are presented in Table 11.

**Table 11: How the Factors are United or Pulled Together in Order to have an Effect**

Construct/Theme
<ul style="list-style-type: none"> <li>An <b>individual</b> enters an organisation bringing personal ethics and standard of behaviour, this is key and is the starting point. These are tempered by your <b>structural elements</b> which are supported by <b>managers and leaders</b> who are responsible for ensuring individual employees <b>deliver</b></li> </ul>
<ul style="list-style-type: none"> <li>The factors are pulled together to have an effect by being underpinned by the <b>culture</b>, supported by <b>peer accountability</b></li> </ul>
<ul style="list-style-type: none"> <li>It is very integrated where <b>complex relationships exist</b> and a sequential value chain aspect is demonstrated</li> </ul>
<ul style="list-style-type: none"> <li>The <b>amplification</b> effect - if they working they amplify the benefit, if they work in opposite directions, they dilute and limit what they can do</li> </ul>
<ul style="list-style-type: none"> <li>The <b>CEO</b> pulls it all together</li> </ul>
<ul style="list-style-type: none"> <li>Employees being continually <b>engaged</b> in the process</li> </ul>
<ul style="list-style-type: none"> <li>The factors are completely interdependent, if you miss one factor it won't work</li> </ul>
<ul style="list-style-type: none"> <li>Organisational <b>structure</b> is what frames it all, and then comes the <b>individual</b> factor and then the <b>culture</b> of accountability.</li> </ul>
<ul style="list-style-type: none"> <li><b>Strategy</b> cascades down into the business unit and what does it mean for that area - <b>stakeholder</b> management and building alliances with stakeholders - <b>cross functional</b> fertilization - <b>execution</b></li> </ul>
<ul style="list-style-type: none"> <li>It starts with <b>hiring the right person</b> and then ensuring that person is supported by an <b>enabling environment</b> which include <b>structures, communications</b> and <b>leadership</b></li> </ul>
<ul style="list-style-type: none"> <li><b>Leadership</b> influences <b>culture/strategy</b> which is linked to the task at hand, which is linked to span of influence, which is linked to <b>leadership</b></li> </ul>
<ul style="list-style-type: none"> <li>Factors are united to have an effect by creating an <b>environment</b> that is conducive to people being <b>self-motivated</b></li> </ul>
<ul style="list-style-type: none"> <li><b>Leadership</b>, attributes and capabilities of <b>leadership</b> is what unites and pulls factors together</li> </ul>
<ul style="list-style-type: none"> <li><b>Individual</b> agreement, <b>ownership</b> of the task and <b>trust</b> brings it all together</li> </ul>
<ul style="list-style-type: none"> <li><b>Leadership</b> reinforcing <b>culture</b> and <b>alignment</b> to the values of the organisation</li> </ul>
<ul style="list-style-type: none"> <li><b>Environment</b> (behaviour, rules and regulations, ethics code, values, mission, objectives) - relationships between these links and the <b>context</b> in which the organisation operates in.</li> </ul>
<ul style="list-style-type: none"> <li>Three things unite and pull the factors together in order to have an effect, there is a <b>context aspect</b>, a <b>process aspect</b> and an <b>formal and informal aspect</b></li> </ul>
<ul style="list-style-type: none"> <li>It comes down to the <b>structure of performance management</b> – this will unite the factors</li> </ul>
<ul style="list-style-type: none"> <li>Creating the <b>conditions for accountability</b>, you need all the <b>formal systems</b> and you need all the <b>informal feedback</b></li> </ul>
<ul style="list-style-type: none"> <li><b>Vision</b> cascades into <b>performance expectations</b> then <b>monitoring and evaluating</b> against those measures, the <b>outcome</b> then drives short term <b>incentives</b> and whatever we do in our organisation must link back to our vision</li> </ul>

As previously highlighted, all participants had differing views on how the identified factors are united or pulled together in order to have an effect and some struggled to conceptualise what was being asked. In formulating answers to this specific interview question, the identified factors of the participants had a significant effect on influencing their perspective on the relationship between the factors and the angle from which they viewed these relationships. The majority of participants agreed that the factors are mostly integrated, interdependent and that the relationship that develops between them is highly complex. One participant reiterates this concept by reflecting “...organisations in my mind are not machines, they are a sociological phenomenon”.

Some participants believe that the process starts with the individual with one senior manager illustrating the connection between each factor and the sequential nature of the relationships stating that “everything has a knock on effect, if you are not accountable to yourself, you are not going to produce the work which means you are not going to be accountable to your peers or your client or your manager and then ultimately you will get a bad rating and eventually get kicked out the system”.

One executive places all the emphasis on the CEO sharing the understanding that “it starts and stops with the CEO owning the performance management structures, the CEO driving the strategy via it [performance management structures], the CEO holding people accountable”. He further describes how factors are united or pulled together in order to have an effect by describing the CEO using the analogy of a nucleus, explaining that there are other factors that are connected and attracted to the CEO. Another executive supports the importance of leadership in uniting the factors in order to have an effect stating that it comes together “if you have an organisation where the culture is one of honesty, integrity, trust and fairness”, the participant further expands this notion emphasising the importance of leaders living the values of the organisation, “everyone has a mission statement and all those wonderful things and everyone says that’s what they want to do...[but] people won’t believe it unless the leadership demonstrates their commitment to those values”.

Another managing director and business owner sees the unification of the different factors occurring through the “continual engagement in the process” emphasising the importance of “the setting of clear targets and regularly reviewing performance against those targets”, the participant urges the consideration of reward and recognition to be

taken into account and that the use of all three instruments ensures that greater organisational value can be extracted out of the person. The participant also supports the idea of a sequential processes and the idea that there is a beginning point or starting point explaining, “That stream of, recruit the right person but recognise them and reward them with everything in the middle, you know... KRA's [KPI's], performance, coaching, recognition, ongoing learning and development, regular reviews, monitoring, so it is that continuous stream, so that the organisation has thought this through, so that they can set people up in order to succeed”.

One general manager considers the organisational structure as the key aspect to maintaining the relationships between the factors stating that the “organisational structure is the frame that the meat hangs off” following this the participant reverts to the individual and the importance of hiring individuals that are aligned with company values, “Individual values are important and these are the things you have to try and hire for, in people. You want to try and hire for that inherent..., someone who looks to these values which resonate within an organisation...you know if one of your company values is accountability for example, I want to hear from people who I want to hire, I want to hear concrete examples on how they have viewed accountability and how they have practice accountability”. The participant concludes by emphasising the importance of culture and states that none of this can exist unless “there is a culture of accountability”. Another director agrees with the significance of hiring the right individual but introduces the concept of an enabling environment and clear, effective communication from leadership, “If you have hired well, and you have got people with ownership and commitment and ‘stick-at-it-ness’, and the kind of people who will see something through, you just want to have an environment that enables that... structure, communication and leadership that enables that and that does not get in the way of that [individual ownership and commitment]”. Another director also highlights the importance of the environment and emphasises the need to create conditions to demand accountability sharing the belief that “accountability does not come by itself in isolation, you have to create the conditions to demand accountability but you also have create the behaviours and the culture that allows you to demand accountability”.

Another director introduces the concept of consequence management as an ending point to the complexity of the relationships, sharing concern of the often poor execution of consequence management stating, “I think that [consequence management] is the weakest part, I find it very seldom that we exit people because of underperformance, it

ends up being a negotiation because the guys aren't using the tools well enough, to ends that you have a sufficient body of evidence that says sorry you been performance managed out of here, so that is the weakest link in our environment".

One senior executive and another director both place significant weighting on the strategy being the starting point when considering how the factors are united or pulled together in order to have an effect. The senior executive explains that "strategy is linked to the task at hand because the strategy is broken down into specific activities, that then has a link to the span of control and that then comes back into leadership because leadership can adapt span of control and culture can also influence span of control". The director refers to the importance of the strategy cascading down into the business units resulting in the unification of factors and an amplified effect as everyone is working to a common goal.

A number of participants make reference to the use of culture producing an overall effect. One director states "...but the important and underlying thing is, what is the culture in the business? And the culture overrides your structural items". One business owner concludes that the effect of the factors only comes through "really getting people to understand the bigger picture and what they are really achieving, not just the task at hand".

Finally, consideration was given to accountability occurring in individual areas and collectively resulting in overall accountability, one director suggests that "if you had an organisation with little pockets of accountability amplification, you would eventually land up with a critical threshold of a nicely accountable organisation".

## **5.7 Results for Research Question 4**

### **RESEARCH QUESTION 4: How are each of the accountability factors enacted or experienced and what are the advantages or disadvantages of each?**

The aim of Research Question 4 was to determine what mechanisms were used for the different accountability factors and to establish how each factor is put into practice. Furthermore, it allowed for the advantages and disadvantages of each of the identified or suggested mechanisms that are used to ensure the factor is enacted or experienced to be discussed. The first of the two interview questions that pertain to Research Question 4 allowed participants the opportunity to consider the mechanisms that are

used or that could be used to allow for their identified factors to be enacted or experienced when wanting to ensure or influence accountability within an organisation. The second question required participants to establish what the potential or known advantages and disadvantages for each of the identified mechanisms are.

### **5.7.1 The Mechanisms that Form Part of the Identified Factors of the System of Accountability and the Advantages and Disadvantages of Each**

The seventh and eighth interview questions provided participants with the opportunity to consider which mechanisms are used to ensure that the identified factors were enacted or experienced. Participants were asked to consider accountability as a system and to consider each of their factors identified through interview question 2 and presented Table 6, occurring within this system of accountability. Participants were expected to suggest mechanisms that would ensure or support their identified factors in having an influence when considering accountability occurring within an organisation. Interview questions 7 and 8 were asked together in order to ensure that participants considered the advantages and disadvantages of each specific mechanism and that they were thought of in terms of the identified factors.

The results were analysed and are presented in Tables 12 - 24, as per the six key constructs that were identified and compared in Table 9. Although the questions were asked simultaneously, two separate tables have been developed per key construct for improved analysis and understanding. The six key constructs are referred to as primary constructs and each key construct have subsets that are deemed secondary constructs. The identified mechanisms for each primary constructs are labelled as secondary constructs. Table 12 presents the number of times a key construct was offered as having any mechanism that should be used to ensure the identified factor was enacted or experienced. Whilst some participants identified a particular factor that are presented in Table 6, not all participants were able to describe a mechanism that supported the factor in ensuring it was enacted or experienced in order to influence accountability within an organisation. However, some participants offered more than one mechanism for each of their identified factors. As an example of this, only five participants identified strategic leadership of the organisation as having specific mechanisms however, those five participants were able to provide 11 mechanisms that should be used.

**Table 12: Number of times a Key Factor was Identified as having a Mechanism**

Rank	Primary Construct	Frequency
1	Systems in Place within an Organisation	19
2	Culture of an Organisation	9
3	The Individual	8
4	Clarity of Role and Tasks	6
5	Strategic Leadership of the Organisation	5
6	Organisational values, Ethics, Trust and Transparency	2

The majority of the participants were able to provide a mechanism that is used as part of the systems in place within an organisation. With a frequency of 19, this particular key construct was ranked highest out of each of the six key constructs. All 19 participants that identified systems in place within an organisation as a factor that drives accountability were able to provide at least one tool or device that is or could be used to enable the enactment of the factor to ensure individuals are held to account for their performance and behaviour. The culture of an organisation was ranked second with only nine participants able to offer a mechanism that can be used. This is lower than the data presented in Table 6, where the culture of an organisation was identified 15 times as a factor that drives accountability within an organisation. The individual ranked third however, mechanisms were presented by each of the participants that identified it as a factor as per Table 6. Clarity of role and tasks and the strategic leadership of the organisation ranked fourth and fifth respectively with both occurring less frequently than the number of times it was identified as a factor in Table 6. Organisational values, ethics, trust and transparency was ranked the lowest with the construct only occurring twice when considering mechanisms. This is far lower than the seven times it was identified as a factor in Table 6.

#### **5.7.1.1 Primary Construct 1: Systems in Place within an Organisation**

The identified mechanisms that form part of the systems in place within an organisation are presented in Table 13 and the advantages and disadvantages for each of the identified mechanism for this primary construct are presented in Table 14.

**Table 13: Mechanisms that Form Part of the Systems in Place within an Organisation**

Rank	Construct	Frequency
1	Rewards, Recognition (formal/informal), Remuneration, Incentives and Promotion/Progress through the Organisation	18
2	Performance Review Systems, Performance Management Systems/Processes, Performance Contracts, Personal Development Plans	17
3	Feedback/communication/conversations	15
4	Fair Consequences, Disciplinary Procedures and Dismissal	5
4	Key Performance Indicators	5
4	360° Review/ Evaluation	5
7	Balance Score Card	3
7	Measurement Systems	3
9	Policies	2
9	Financial Results/ Financial Performance	2
11	Managers	1
11	Strategic Documents	1
11	Objective linked to Strategy	1
11	Good HR/OD Functions	1

Rewards, recognition (formal/informal), remuneration, incentives and promotion or progress through the organisation ranked the highest out of all the constructs with some participants listing some aspects as separate mechanisms. Performance review systems, performance management systems or processes, performance contracts and personal development plans ranked second and feedback, communication or conversations ranked third. Fair consequences, disciplinary procedures and dismissal together with key performance indicators and 360° review or evaluation was ranked fourth. The participants offered a number of different advantages and disadvantages with most participants paying particular consideration to presenting a balanced view. Only the advantages and disadvantages for the top four ranked secondary constructs are laid out in Table 14.

**Table 14: The Advantages and Disadvantages of the Mechanism that Form Part of the Systems within an Organisation**

Secondary Construct	Advantages	Disadvantages
Rewards, Recognition (formal/informal), Remuneration, Incentives and Promotion/Progress through the Organisation	<ul style="list-style-type: none"> <li>• Drives and influences the behaviour that the firm wants</li> <li>• Motivates individuals</li> <li>• Improves Performance</li> <li>• Eliminates ambiguity</li> </ul>	<ul style="list-style-type: none"> <li>• Not a driver of natural behaviour</li> <li>• Rewards can have unintended negative consequences</li> <li>• Can create differentiation in the company and create siloed mentality</li> <li>• Can produce negative behaviour including gaming the system, lying and fraud</li> <li>• Can reduce performance appraisals to negotiations</li> <li>• Success depends on the design of the system</li> <li>• Employees tend to think that if it is not linked to rewards then it is not considered important</li> </ul>
Performance Review Systems, Performance Management Systems/Processes, Performance Contracts, Personal Development Plans	<ul style="list-style-type: none"> <li>• Creates a formal system to review performance</li> <li>• Allows for individuals to be held accountable</li> <li>• Sets out expectations</li> <li>• Allows for monitoring and review</li> <li>• Can be linked to rewards and sanctions</li> <li>• Creates an environment for the discussion to happen</li> <li>• Creates a high performing culture</li> <li>• Any negatives can be turned into a personal development plan</li> </ul>	<ul style="list-style-type: none"> <li>• Depends on the spirit in which it is conducted – people sometimes feel policed, undermined, interrogated</li> <li>• Fairly blunt instrument</li> <li>• It does not measure behaviour</li> <li>• Success of the system depends on how it is implemented</li> <li>• Can reduce peer account ability</li> <li>• Managers do not always buy-in and do not always use it effectively</li> <li>• Does not manage behaviour</li> <li>• Depends largely on the quality of the conversation</li> <li>• Sometimes individuals over or under rate themselves</li> <li>• Can be reduced to a salary negotiation</li> </ul>
Feedback/ communication/ conversations	<ul style="list-style-type: none"> <li>• Can be a very powerful way of influencing accountability on a continuous basis</li> <li>• Allows people to speak more freely</li> </ul>	<ul style="list-style-type: none"> <li>• It can go very wrong</li> <li>• Some people cannot give feedback in an appropriate way</li> <li>• Individuals need to be equipped to give feedback</li> <li>• Context and alignment is important</li> </ul>

	<ul style="list-style-type: none"> <li>• Equips people to give and receive feedback in a constructive and meaningful way</li> <li>• Opens conversations to address issues</li> <li>• Allows a bottom up approach</li> </ul>	<ul style="list-style-type: none"> <li>• It can lack honesty in the moment</li> <li>• Feedback is a very difficult thing to do well</li> </ul>
Fair Consequences, Disciplinary Procedures and Dismissal	<ul style="list-style-type: none"> <li>• Prevents ambiguity if clear expectations are set and clearly defined consequences are communicated</li> </ul>	<ul style="list-style-type: none"> <li>• Consequences can impact culture – leading to a rule based culture</li> <li>• More often than not, a firing is a result of poor hiring</li> </ul>
Key Performance Indicators (KPI'S)	<ul style="list-style-type: none"> <li>• Provides a formal outline of the deliverables which individuals can be measured against</li> <li>• Provides clarity</li> <li>• Provides individuals with a purpose</li> <li>• It provides transparency</li> </ul>	<ul style="list-style-type: none"> <li>• Success depends on how the KPI's are created and implemented</li> <li>• Can become a 'tick box' exercise</li> <li>• Too much emphasis can be placed on the pay cheque and some individuals game the system</li> </ul>
360° Review/ Evaluation	<ul style="list-style-type: none"> <li>• Provides feedback from key stakeholders</li> <li>• Provides insights from all levels</li> <li>• Very useful in driving the value and need for accountability</li> </ul>	<ul style="list-style-type: none"> <li>• It is subjective</li> <li>• Some feedback can be destructive</li> <li>• It is only as good as the questions used</li> <li>• Doesn't occur frequently enough</li> <li>• It can contain an element of dishonesty – people tend to write what they think the person wants to hear.</li> </ul>

As discussed in section 5.7.1, the majority of participants were able to provide tools and devices that formed part of the systems in place within an organisation with all 19 participants that identified systems as a factor that drives accountability offering at least one mechanism that supported the factor in ensuring that individuals are held to account within an organisation. Interestingly, one participant started answering this question by stating that “tools or devices boil down to the type of organisation and the type of task at hand” and another deliberately expressed that when considering mechanisms that form part of the systems in an organisation, they must be used in conjunction with other tools stressing that “these devices and tools on their own have limited impact” and further explaining that it is more about “how they have been done”. Supporting this, a number

of participants stressed the importance of the implementation of the systems with one business owner and director stating that “you can have the best system [in place] but if it is poorly implemented, it becomes problematic” and another general manager stating that “the downfall of these systems is human implementation”. A further director also emphasised the importance of how the systems are used expressing that “performance management systems can be good but it is about how it is being used, if it is used as a stick and not being used to actually create engagement [it becomes an issue]”.

Most participants expressed that they believed performance management systems to be of significant importance, “performance management systems are critical and must be in place” however, as indicated previously, there appeared to be conditions that determined the effectiveness of the systems. One participant focused on the interactions between the individuals that use the systems giving an example by stating “interactions are significant, the best example is the management one, you have clearly outlined KPI’s, with a very clear structure of performance reviews at certain times, your manager knows what they need to do, you know what you need to do but as you interact, it’s a negative interaction and it degrades the whole thing”.

One participant considered performance management and measurement systems collectively and questioned the effectiveness based on what was actually being measured, “What does the organisation system measure and it is always a question of how measurable are they. [The] number of cars [produced] is easy to measure ... what was the quality [of the cars] - very hard to measure”. The participant further reflected on the idea of a system of accountability and discussed measurement and performance management systems in the context of accountability, placing a time specific orientation on the effectiveness of performance management systems and measurements, “see the purpose of accountability is to model the organisation, because what you are trying to do is get a process to try and perform, an ecosystem and what you want to be doing is all parts must be performing operationally and in the future, which means you have to be measuring the future orientations, the current operations in everything from raw material to finished product or even in the market, or even in your suppliers - it is a comprehensive idea accountability. So what works in one period may be a cost in this period but may well work [and be a] fantastic thing in the next period”.

A significant emphasis was placed on reward and recognition by a large number of participants. One executive reflected on how incentives and rewards drive a specific type

of behaviour stating, “It always surprises me how people respond to what hits their back pocket. I am actually intrigued by that. Why don’t you just do the right thing, why don’t you just strive to do the right thing, I don’t know... is financial incentives seen as coercing people to do the right thing...maybe it is but people respond to it.. I mean if it is in their performance contract, they do it, if it is not, they don’t.” and another highlighting the strong link between measurement and reward, stipulating that “we get what we measure and what is rewarded”. Another executive reviewed remuneration as a tool but not necessarily as one of the main tools stating “its [remuneration] useful but not a key aspect of accountability”. Participants repeatedly discussed the issues faced with the link between performance and rewards, one top CEO reflected on the notion that reward being linked to performance degrades the quality of the review and conversation, indicating that the connection between performance review and salary reviews should be removed stating that “I have disconnected the performance review and salary review to minimise the negotiation”.

Specific importance was placed on the use of communication, feedback and conversations as a tool to support accountability within an organisation. One business owner admitted “we don’t do performance reviews....we have conversations” and supported this by explaining that “three things need to be aligned with communicating – think, feel and say”. Another director stated that “somehow, we need development of all leaders on how to effectively have these tough discussions”, the participant further expressed “one of the things that I am a huge believer in is, even though you have these performance reviews twice a year, I think regular feedback every single day of the week is even more important ... real- time feedback - I saw you in this meeting behaving like this, or whatever, I think you could have done xyz, and you modify [behaviour], that’s consequence management to a certain extent, it is not the harshest form of a disciplinary hearing or what have you but, that is a more positive way to present the ultimate performance management or managing somebody out and I don’t think enough managers do that and I don’t know why because, and again, they just don’t know how to have those conversations and sometimes it is tough”. The director further highlighted the importance of such performance discussions indicating that it removes the element of surprise, ensuring that everyone knows what is happening and what is going on during the year concluding with the importance of “regular contact with your team members and giving feedback”. This view was supported by one general manager who highlighted that “when you doing it [performance reviews and conversations] on a monthly basis, you separate out the bonus” with a further CEO expressing the importance of employee’s

ability to give and receive feedback sharing that “you have to equip people to have honest and deep meaningful conversations and confront the issues head on in a respectful way and again within the framework of the values and then you have to get people to receive that feedback in a way that is constructive and forward moving”. A top executive placed emphasis on the challenges faced by giving and receiving feedback sharing that “a lot of people find it quite easy to criticise and a lot of people don’t find it easy to compliment – so it is easy to go and shout someone down because they have done something wrong but some people find it a struggle to do the reverse”.

Consequences and fairness were often discussed collectively. In discussing the balance score card, a CEO expressed that when dealing with the balance score card, “you can’t be cold and clinical, you have to apply judgement and in exercising that judgement you need to be fair and transparent and honest and that people must not be seen to be unfairly disadvantaged, or that there is favouritism or anything that doesn’t sit right with them - then it brings the whole system in to disrepute”. This was supported by a director who reflected on individuals wanting and needing fairness, “the whole issue of fairness, when the stakes are high, they [the employees (specific example of investment bankers was given)] want a formula [however] all bosses always want to intervene and provide some judgement”. In reflecting on performance management systems and consequences, another participant expressed the importance of experience in understanding performance management systems, rewards and consequences stating “to understand these things, consequences, accountability, position, what goes with the positions, failures, dealing with results not delivered, dealing with multiple stakeholders, I think that takes time, takes experience and if you lucky a good boss or two and hard graft”.

Key performance indicators were discussed quite frequently when addressing mechanisms that form part of the systems of accountability however, again the concept of driving a particular type of behaviour was expressed, with one business owner and director say that employees response to KPI’s often reflected the thinking that “if it is not in my KPI, then it is not my responsibility”. Whilst a number of participants agreed with the concept of the KPI’s, there again was hesitation with regards to the implementation of the tool. One participant explained that “traditionally what has happened from a management perspective is that people spend, maybe half an hour on it [KPI’s and performance management] at the start of the financial year and maybe 10 minutes on it at the end of the financial year so you know, the amount of time, if you think this is what

is driving an organisation and people don't dedicate enough time and there are not monthly reviews on these sort of things". Another participant reflected on a piece of literature that he read sharing that "if you talk to managing partners of law firms they say they spend 30 – 40% of their entire time on partners bonuses" further considering, "even if you spent 20% of your time as a senior partner doing performance reviews - well that is more than your surplus, if you could save half of the time, you would double that surplus".

One participant reintroduced the complexity of accountability in considering measurement mechanisms reflecting "I think one of the issues is that there are far more complex and comprehensive forms of accountability so if you look at the balance score card as an attempt to formalise accountability and measurement - I hate 360 ... I used to pretend, I would tell the team we going to do this 360 and then put it aside, because it is rubbish...because everyone is a 3 - its cautious. I would much rather use a conversation to say how I feel about your performance, how I think you have done well, where I think you could do better or how I think you screwed up but 360's ....."

Another director considered the use of mechanisms that form part of the systems in an organisation as a driver to culture commenting, "you can, through these kinds of tools that we have, get a compliance culture, not an accountability culture and compliance is a tick box, yes, I was meant to do it so I just do it but accountability is a deeper, more internal belief in what needs to be done, why it needs to be done and that's ultimately is what needs to be achieved rather than a compliance culture because it is very easy to have a compliance culture, especially in our environment".

#### **5.7.1.2 Primary Construct 2: Culture of an Organisation**

The identified mechanisms that form part of the culture of an organisation are presented in Table 15 and the advantages and disadvantages for each of the mechanisms are presented in Table 16.

**Table 15: Mechanisms that Form Part of the Culture of an Organisation**

Rank	Construct	Frequency
1	Development of Social Capital, Individual Behaviour and Behavioural Relationships within the Organisation	6
2	Vision, Mission and Organisational Values	4
3	Cultural Survey/ Employee Climate Survey	3
3	Create a Safe Environment	3
5	Context	1
5	Caring for the Community	1
5	Leadership	1
5	Deep EQ Thinking	1
5	Standards Set and Company Cohesion	1

The development of social capital, individual behaviour and behavioural relationships ranked number one when considering the mechanisms that form part of the culture of an organisation and vision, mission and organisational values was ranked second. Cultural survey or employee climate survey, together with creating a safe environment was ranked third. There were five secondary constructs which were all identified only once by separate participants and all five, collectively, were ranked fifth.

**Table 16: The Advantages and Disadvantages of the Mechanisms that Form Part of the Culture of an Organisation**

Secondary Construct	Advantages	Disadvantages
Development of Social Capital, Individual Behaviour and Behavioural Relationships within the Organisation	<ul style="list-style-type: none"> <li>• Takes organisation to the next level, instils trust and transparency and leads to honest conversations</li> <li>• Encourages interaction and caring</li> </ul>	<ul style="list-style-type: none"> <li>• It is difficult to measure and is at the discretion on the manager</li> <li>• Interactions can be negative and degrading</li> <li>• Poor behaviour is often copied</li> </ul>
Vision, Mission, Strategy and Organisational Values	<ul style="list-style-type: none"> <li>• There is less dysfunctionality in the organisation if organisational and individual values are aligned</li> <li>• Builds a deep sense of value that drives behaviour</li> </ul>	<ul style="list-style-type: none"> <li>• There is an element that is intangible and it can be hard to grasp</li> </ul>

Cultural/ Employee Climate Survey	<ul style="list-style-type: none"> <li>• Provides good comprehensive feedback</li> <li>• It is very direct</li> </ul>	<ul style="list-style-type: none"> <li>• Feedback is based on a moment in time, it is retrospective as it looks at past behaviour</li> </ul>
Create a safe environment	<ul style="list-style-type: none"> <li>• People feel safe and able to share</li> <li>• Allows of the impact of the leader to be increased</li> <li>• Creates happiness and allows individuals to focus on the objective</li> </ul>	<ul style="list-style-type: none"> <li>• No disadvantages were identified for this construct</li> </ul>

The participants that identified mechanisms for this primary construct, culture of an organisation, were able to provide a number of advantages and disadvantages for each of the identified secondary constructs. Only the constructs that were ranked in the top three are presented in Table 16. No disadvantages were provided for creating a safe environment.

Approximately two thirds of the participants stressed the importance of behaviour and behaviour relationship when considering culture in an organisation within a system of accountability. One general manager wrestled with the concept of social capital as a tool for enabling culture to act as a factor that influences accountability, the participant reflected not only on building relationships but on the impact the structure has on developing social capital and the notion of organisational values stating “in a matrix organisation, it ultimately takes people to drive accountability and to drive the success of the business and I think how that is done is on the back of social capital, on the back of building relationships and relationships are built on the back of trust, built on the back of transparency and built on the back of a clear understanding of what we trying to get to, shared objectives and shared values”. The participant further reflected, speaking from personal experience that “it’s the social deposits you make every day...and those social deposits ultimately help build up relationships and ultimately, I think, helps drive accountability”. Another participant reflected on the strong link between, culture, values and systems and stressed the importance of values when creating an accountability culture sharing that “if your accountability system...if it drives results at any cost, you are going to get a certain type of culture but if it is looking at sustainable performance and enhanced performance, it is basically saying that not everything we are doing is going to work but as long as most of it works - you know, how do we learn our way through it and

if we do ugly things in the process of getting to great results, that is not okay, that's giving you a different kind of culture”.

Another participant, as described in section 5.7.1, stresses the importance of the interaction between employees. Whilst the original concept was identified in light of the implementation of a system, the participant raised it again when considering the culture of an organisation explaining that “you can have lots of systems and processes in the organisation with an apposed culture of accountability and excellence and your leader is yelling from the mountain top about accountability but if in your day-to-day interactions with people on the ground, it is kind of an apathetic one then ... [it will not work]”.

One participant introduced the concept of peer accountability when considering behavioural relationships and framed it in the context of an accountability culture. The participant referred to it as “interpersonal accountability” and supported this notion by suggesting that it “is not to do with the organisation but the relationships between the individuals ... ‘Don’t let me down’”. The participant discussed that culture generates this and reflected further considering “a lot of it [peer] accountability, can be social, its personal relationships, sense of self-worth, indebtedness to each other, covering up for other people, favours given, support withheld, all mechanisms with how teams work...when I used to give a member of the ExCo our time, another member would normally come and support them...because you know, the idea of power is vertical, so if you have a boss and a subordinate, they may collude, cooperate, protect, support”.

Participants who identified culture in an organisation as a primary construct often spoke passionately in communicating their belief of the influence of culture when wanting to create a system of accountability. One top executive responded by linking the creation of culture and the need to create a safe environment stressing that “number one without a shadow of a doubt will be the organisation’s culture, you could almost say 100%, there is only one and that is the culture, the culture of the company should be a strong culture and it should have a value system that aligns to ownership, trust and accountability. You know holding one’s self accountable, that is going to be your heavy artillery if you want to put it that way, to create a culture where the norms, philosophies and values are based in the notion that people own what they do, are trusted to do it and do not need to be controlled and when there are consequences, we have a dialogue about those consequences and people have voice and it is a benefit of the doubt engagement...to a point”.

The link between the individual and the culture was highlighted by one owner and managing director, in discussion about creating an culture of accountability, the participant reflected that one of the benefits of getting the culture right is that it will determine the individuals that remain the in the organisation stating that “the culture will either accept you or weed you out”.

The few participants that identified employee climate surveys, general cultural audits or cultural assessment tools as helpful and indicated that they can be used to “give you an indication of the culture of accountability” however, concerns were expressed that such surveys provide information on “a moment in time” basis and that some are “retrospective in nature”.

Whilst a number of participants found it challenging to identify mechanisms that form part of the culture of an organisation, many discussed the interrelatedness of the mechanisms and reflected on the importance of integration. One CEO concluded their thoughts on the mechanisms of culture by saying “you need experience, you need good systems, you need a good culture, you need good role models, you need safety nets”. Another participant supported this view by stating that “all of these need to link together so, culture and strategy need to set objectives in an organisation that has clearly defined roles and responsibilities and that is measuring its people accordingly and is rewarding or developing its people accordingly, if in that whole setup there is mismatch.... it needs to be a system and not an individual tool”.

One participant highlighted that it was more than just creating a culture of accountability and stressed the importance of identifying what the organisation wants to achieve stating that we should “talk about a culture of accountability linked to a culture of performance”.

### **5.7.1.3 Primary Construct 3: The Individual**

The identified mechanisms that are focused on the individual when considering an accountability system are presented in Table 17 and the advantages and disadvantages for each of the identified mechanisms that focus on the individual when considering an accountability system presented in Table 18.

**Table 17: Mechanisms that Focus on the Individual**

Rank	Construct	Frequency
1	Individual Values, Personal Upbringing and Individual Attitude	7
2	Recruitment and Selection	6
2	Training, Development and use of Personal Development Plans	6
4	Mentoring Process	1
4	Informal Recognition	1
4	Accessibility to Knowledge	1

Individual values, personal upbringing and individual attitude ranked the highest as mechanisms that enable the individual as a factor when driving accountability within an organisation. Recruitment and selection together with training, development and the use of personal development plans ranked second. Mentoring process, informal recognition and accessibility to knowledge collectively ranked fourth with only one frequency count for each secondary constructs.

Interestingly, recruitment and selection as seen in Table 6, in section 5.4.2, was identified as a factor that drives accountability however, when considering tools or devices that enable an individual as a factor when driving accountability, participants framed the secondary construct in the context of an enabling mechanism.

**Table 18: The Advantages and Disadvantages of the Mechanisms Focused on the Individual when Considering an Accountability System**

Secondary Construct	Advantages	Disadvantages
Individual Values, Personal Upbringing and Individual Attitude	<ul style="list-style-type: none"> <li>Individuals can be completely aligned to the culture of the organisation</li> <li>Can lead to star performers</li> <li>Decreases dysfunctionality</li> <li>Allows for the creation of an accountability culture</li> </ul>	<ul style="list-style-type: none"> <li>It cannot always be tested therefore, you cannot always be sure an individual has what you are looking for</li> </ul>
Recruitment and Selection	<ul style="list-style-type: none"> <li>Allows for cultural fit and improved alignment with regards to individual and organisational alignment</li> </ul>	<ul style="list-style-type: none"> <li>If the individual is not right, it can be costly</li> <li>If the individual is not right, there is an increased gap which</li> </ul>

	<ul style="list-style-type: none"> <li>• Selecting the right person increases individual ownership, commitment and accountability</li> </ul>	could lead to greater dysfunctionality
Training, Development and use of Personal Development Plans	<ul style="list-style-type: none"> <li>• Has significant indirect effects on accountability</li> <li>• Leads to and supports a high performing culture</li> <li>• Develops people to the next level</li> </ul>	<ul style="list-style-type: none"> <li>• It needs to be targeted, aligned and focused at the level of the individual, tailored for the individual and the organisation otherwise, it can be ineffective and negative</li> </ul>
Mentoring Process	<ul style="list-style-type: none"> <li>• It develops culture and shows individuals how things are done within an organisation</li> </ul>	<ul style="list-style-type: none"> <li>• Organisations run the risk of reinforcing bad cultural elements</li> </ul>
Informal Recognition	<ul style="list-style-type: none"> <li>• It is immediate and spontaneous</li> </ul>	<ul style="list-style-type: none"> <li>• It can be subjective</li> </ul>

Each of the participants who identified mechanisms for the primary construct of the individual were able to provide their perceived advantages and disadvantages for each. Individual values, personal upbringing and individual attitude dominated the responses however, this construct was often referred to when considering recruitment and selection as a mechanism. The participants identified a strong link between the two when identifying the advantages and disadvantages of each and the majority of participants that selected the individual as a factor offered individual values, personal upbringing and individual attitude and recruitment and selection as key mechanisms.

One director went as far as to share “we are tailoring our recruitment processes to make sure that the very people we are bringing in are people who will feel comfortable with the accountability and everybody is given a professional coach when they come in. We do a lot of work with our staff pre actual start about accountability... accountability to the mission and vision, accountability to the [organisation], and what it means to be a member of [the organisation], and upholding those values and what the culture is and what our professional expectations are of you are”. This notion that the recruitment of an individual has an impact on the overall culture was further supported by a another director who repeatedly stated “the culture is so precious, how do we carefully bring in the right people”, further expressing the integrated nature of accountability, justifying that whilst recruitment and selection was a tool on the individual or self level, it is equally important and directly effects the culture of an organisation, arguing that the secondary construct could also be a mechanism for the culture of an organisation primary construct. A further

director agreed with the concept that highlighted the relationship with culture and the individual and the idea that mechanisms can be transferred or act as an enabler for a different factor stressing that what is “critically important from an organisational perspective is developing the culture in the business through mentoring”.

Two participants expressed the particular significance of learning and development and the role it plays in ensuring accountability. One participant added “we also train all of our staff [on site], from ground staff up, to peer observe - so there is a strong sense of peer accountability”.

Personal development plans (PDP’s) were identified as a tool for both individuals and systems. Three participants stressed the importance and impact personal development plans have when considering accountability. One owner and managing director referred to personal development plans in the light of metaphor they used to describe the benefit of PDP’s expressing, “bring in the tied so that all boats can rise” and concluded that “our PDP’s do that for us”, the participant further stressed the importance of the individual in the development of the personal development plan highlighting that “people want to be taken seriously, they want to be heard”. Another top CEO openly admitted that PDP’s allow areas of poor performance that are identified in the performance review to be addressed and supports the ability to turn a negative into a positive.

One senior executive reflected deeply on the concept that systems cannot change the individual and considered that notion that the mechanisms that were identified as part of the systems in place within an organisation are only effective if the individual is the right fit for the organisation stating “if someone’s a bad egg in an organisation, it doesn’t matter what the remuneration package he has got or what his KPI’S are, that is not going to change his nature”.

On the contrary, one participant discounted the concept that an individual has any mechanisms that would ensure accountability within a larger system strongly highlighting that “we take systemic management of people and process very seriously and we don’t leave it up to the individual and neither do we say the organisation is not accountable to setting targets as well, so in as much as we expect people to deliver against targets so must the organisation”.

### 5.7.1.4 Primary Construct 4: Clarity of Role and Tasks

The identified mechanisms that form part of the clarity of role and tasks when considering an accountability system are presented in Table 19 and the advantages and disadvantages for each of the identified mechanism that form part of the clarity of role and tasks when considering an accountability system are presented in Table 20.

**Table 19: Mechanisms that Form Part of the Clarification of Role and Tasks**

Rank	Construct	Frequency
1	Job and Task Descriptors	5
2	Clear and Effective Communication	4
3	RACI (Roles & Responsibilities)	2

The highest ranked secondary construct when considering the mechanisms that form part of the clarity of role and tasks was job and task descriptors. Clear and effective communication was ranked second and the RACI (Responsibility, Accountability, Consult & Inform) model was ranked third.

**Table 20: The Advantages and Disadvantages of the Mechanisms that Form Part of the Clarification of Role and Tasks**

Secondary Construct	Advantages	Disadvantages
Job & Task Descriptors	<ul style="list-style-type: none"> <li>• Provides clarity for individuals</li> <li>• Provides the necessary level of detail</li> <li>• Prevents individuals from not knowing what they are expected to do</li> <li>• It can be linked to the overall strategy of the business</li> </ul>	<ul style="list-style-type: none"> <li>• There is a trade-off between being broad and being specific</li> <li>• Success and use is dependent on how it is designed and whether it is fair, objective and representative</li> </ul>
Clear and Effective Communication	<ul style="list-style-type: none"> <li>• Allows for openness and transparency</li> <li>• Allows for updating, validating, recognition and sanction</li> <li>• Can clearly define expectations and consequences</li> </ul>	<ul style="list-style-type: none"> <li>• You cannot hold someone accountable if they don't know</li> <li>• This mechanism is not as tight as something like KPI's</li> </ul>

RACI (Roles & Responsibilities)	<ul style="list-style-type: none"> <li>• Clearly defines and communicates roles and responsibility</li> <li>• What individuals need to deliver is easily understood</li> <li>• Measurement is clearly outlined</li> </ul>	<ul style="list-style-type: none"> <li>• No disadvantages were identified for this construct</li> </ul>
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Participants who were able to identify mechanisms that enable clarity of role and tasks to be carried out, were able to provide advantages and disadvantages for each secondary construct except for the RACI model where no disadvantages were identified.

Job and task descriptors were identified as the most important when considering mechanisms that enable clarity of role and tasks. One general manager placed particular emphasis on job descriptions stressing that “people must have job descriptions, they are key!” and supported this statement highlighting that “you can’t really hold someone accountable if they don’t know”. Another reviewed the integration of the organisations objectives, KPI’s and job descriptions stating “there are also organisational objectives and they have to align themselves too, so we set ourselves organisational standards and we ensure that the alignment from those organisational standards are deep into the KRA's [KPI's] and the job descriptions of individuals so the organisation sets the system, the organisation sets the targets”.

One CEO considered the issues faced when designing a job description with regards to the scope of the description referring to the challenge of being too specific or too broad. He stated that “there is always an excuse, if you make it too specific and the project fails, the response is, I did everything you told me to. If you make it too broad and the project fails, the response still is, I did everything you told me to”.

In discussion about this particular construct, the reference to an individual knowing and understanding was made with one participant, as stated previously, repeatedly highlighting that “you can’t really hold someone accountable if they don’t know”, further stressing that employees need to be “both willing and able...regardless of how well the job description is formulated, if the individual does not have the skills to do the job, then it makes it difficult to hold them accountable”. The participant further explained that “people must have the necessary resources to consult, to be sure that what they are doing is in line with what they are going to be held accountable for”.

### 5.7.1.5 Primary Construct 5: Strategic leadership of the organisation

The identified mechanisms that form part of strategic leadership of an organisation when considering an accountability system are presented in Table 21 and the advantages and disadvantages for each of the identified mechanisms that form part of the strategic leadership of an organisation when considering an accountability system presented in Table 22.

**Table 21: Mechanisms that form part of the strategic leadership of the organisation when considering an accountability system**

Rank	Construct	Frequency
1	Vision, Mission and Strategic Planning process	3
1	Communication and the Use of Stories	3
1	Leadership Development Programmes and leadership Skills	3
4	Setting and Driving Culture	2
4	Labour Relations Act/ Governance and Compliance	2
4	Being Consistent	2
7	Regular Reviews	1
7	How you design the tools	1
7	Pause, Stop, Reflect	1
7	Authenticity	1
7	Financial Results/Performance	1

As seen in Table 12, few participants were able to identify specific mechanisms that form part of the strategic leadership of the organisation when considering it as a factor that influences accountability within an organisation. Vision, mission and strategic planning together with communication and the use of stories and leadership development programmes and leadership skills all collectively ranked the first. Setting and driving culture, labour relations act, governance and compliance and being consistent followed and were collectively ranked fourth.

**Table 22: The advantages and disadvantages of the mechanisms that form part of the strategic leadership of an organisation**

Secondary Construct	Advantages	Disadvantages
Vision, Mission and Strategic Planning Process	<ul style="list-style-type: none"> <li>• Supports in the management of the organisation's culture</li> <li>• Drives the behaviour that the leadership wants</li> <li>• Drives strategy of the organisation</li> </ul>	<ul style="list-style-type: none"> <li>• This is intangible and difficult for individuals to grasp</li> <li>• If this is not clear, it can have a negative effect</li> <li>• Leaders need to demonstrate how the mission and vision will be achieved</li> </ul>
Communication and Use of Stories	<ul style="list-style-type: none"> <li>• Very powerful, if it is used correctly, it can have a big effect</li> <li>• Instills trust due to transparency and openness</li> <li>• Allows individuals to connect with the leadership of the organisation</li> </ul>	<ul style="list-style-type: none"> <li>• Can be destructive if leader is not living the values of the organisation</li> </ul>
Leadership Development Programmes and leadership Skills	<ul style="list-style-type: none"> <li>• Allows for the demonstration of impact</li> <li>• Creates trust and respect</li> <li>• Creates effective use of power and influence</li> </ul>	<ul style="list-style-type: none"> <li>• Positions of power and leadership can be used Negatively</li> </ul>
Setting and Driving Culture	<ul style="list-style-type: none"> <li>• The CEO can ensure a high performing culture with high levels of accountability</li> <li>• The culture is determined and purposeful</li> </ul>	<ul style="list-style-type: none"> <li>• No disadvantages were identified for this construct</li> </ul>
Labour Relations Act/ Governance and Compliance	<ul style="list-style-type: none"> <li>• Individuals contract with the organisation and therefore have a legal obligation to do what is agreed</li> <li>• Individuals have a responsibility to meet expectations</li> <li>• Ensures a moral and legal obligation</li> <li>• Supports high performance within regulations</li> </ul>	<ul style="list-style-type: none"> <li>• Individuals often forget about the legal aspect of what they have been contracted to do</li> </ul>
Being Consistent	<ul style="list-style-type: none"> <li>• Improves or increases approachability</li> <li>• Instills trust</li> <li>• Supports the culture of the organisation</li> </ul>	<ul style="list-style-type: none"> <li>• No disadvantages were identified for this construct</li> </ul>

Participants were able to identify advantages for each of the secondary constructs and disadvantages for most of the secondary constructs. No disadvantages were identified for the setting and driving culture and being consistent.

Participants placed significant emphasis on the importance of leaders executing on the vision, mission and strategy of the organisation. Again reference was made to implementation of the identified systems and that the successes of these systems are often, largely dependent on whom or what is driving the systems. One participant supported this notion and introduced the concept of the need for the system to be articulated stating “it comes back to the system of engagement, we have thought about it at an organisational level, so the organisation implements the system, the people live in that eco-system but if the organisation and its leadership does not drive it, if the head of the business thinks that setting KRA's [KPI's] and doing performance management is bureaucracy, it won't go anywhere, so we at an organisational level have ensured that these are our organisational processes, that is why we take our values very seriously, it is just not what you see, it is how it is lived. So it's the people of the organisation but if the system is not articulated [it will not work]”.

The importance of communication and methods of communication was highlighted as significant. One participant stressed the importance of story-telling as a mechanism and reflected that it is more than just telling stories, it is “strategic and deliberate story telling” that supports and influences followers and the system of accountability. Another participant reflected deeply on the “quality of conversations” referring to the significance of this in reference to both the implementation of a system and the use of conversations by leadership.

One top executive placed great emphasis on the setting and driving of culture, stressing that “leadership is the management of culture” and further explained that “the way that leadership acts to create these norms, values, behavioural incentives which are embedded in the culture, the way the leadership acts continually from the head down, that this is the way we operate and the two work together...where the CEO insists that his direct reports are giving full ownership, are trusted to do stuff and gives them the benefit of the doubt and then insists that they pass that on to their people, it then cascades on through the organisation and creates a culture of accountability”.

One participant reflected on the concept of power when considering mechanisms leaders use to ensure accountability and influence people reflecting, “The one thing we haven't talked enough about is the nature of power, the nature and use of power. I have worked in some organisations with very intimidating CEO's, they use brutal power....response of individuals to the power...fear and compliance, military.... you will do what I say or we will shoot you”. The participant gave an example of a previous experience with regards to power and referred to the leader stating, “He was a deeply rational, abusive chief executive. He was probably rationally correct [in his extreme decision of firing an entire division within a few minutes of a strategy meeting], but the way in which he did it...the psychology of power”.

#### **5.7.1.6 Primary Construct 6: Organisational Values, Ethics, Trust and Transparency**

The identified mechanisms that form part of organisational values, ethics, trust and transparency when considering an accountability system are presented in Table 23 and the advantages and disadvantages for each of the identified mechanisms that form part of the organisational values, ethics, trust and transparency when considering an accountability system are presented in Table 24.

**Table 23: Mechanisms that form part of the organisational values, ethics, trust and transparency**

Rank	Construct	Frequency
1	Values Framework	1
1	Recruitment and Retention based on Individual Values	1
1	Ethics Code Manual	1

As identified in Table 12, only two participants were able to identify mechanisms that form part of the organisational values, ethics, trust and transparency primary construct, with one participant providing two mechanisms that allowed for the primary construct to be enacted or experience. Values framework, recruitment and retention based on individual values and ethics code manual were the only mechanisms that were identified and all three primary constructs have an individual frequency count of one and ranked first.

**Table 24: The advantages and disadvantages of the mechanisms that form part of the organisational values, ethics, trust and transparency**

Secondary Construct	Advantages	Disadvantages
Values Framework	<ul style="list-style-type: none"> <li>• Allows alignment between organisational values and individual values</li> <li>• Communicates the culture</li> </ul>	<ul style="list-style-type: none"> <li>• Often developed but not actually being lived in the organisation (lip service)</li> </ul>
Recruitment and Retention based on Individual Values	<ul style="list-style-type: none"> <li>• Recruit individuals with values that are already aligned to the organisational values</li> </ul>	<ul style="list-style-type: none"> <li>• No disadvantages were identified for this construct</li> </ul>
Ethics Code Manual	<ul style="list-style-type: none"> <li>• Everyone has access to it</li> <li>• Clearly communicates expectations</li> <li>• Provides information that allows people to be held to account</li> </ul>	<ul style="list-style-type: none"> <li>• No disadvantages were identified for this construct</li> </ul>

The participants provided advantages for all three secondary constructs however, disadvantages were only able to be identified for values framework and not for recruitment and retention based on individual values and ethics code manual.

One general manager highlighted the significance of the ethics code manual and described it as something that “guides our behaviour across the group” and shared that it is viewed as a “business integrity guide”. He further stressed that the ethics code of an organisation “clearly spells out what is acceptable and what is not acceptable within an organisation”. The importance of training with regards to company ethics was raised and again it was stressed that “you cannot hold someone accountable for something they don’t know anything about”.

Recruitment and retention of specific individuals has repeatedly been raised as not only an influencing factor on its own but also as a mechanism that allows other factors to be enacted or experienced. As a result, the construct appears to be deeply integrated throughout when considering as system of accountability. Again, the importance of aligning organisational values to individual values was emphasised in order to ensure minimal dysfunctionality. It was highlighted that value frameworks support the notion of ethics, trust and transparency with one participant referring back to the concept of fairness saying, “It is within transparency, the rules within transparency” and in considering an organisations values when trying to instil accountability the participant

reflected “what is absolutely essential is that you have to reward in public and punish in private”.

## **5.8 Conclusion**

The results from the eight interview questions are presented in this chapter. The constructs that emerged during the in-depth interviews and through the analysis of the data collected are supported by the existing literature on the topic of accountability. Furthermore, new insights, knowledge and findings were developed through the process and contribute to the understanding of the factors that influence accountability in organisations. In Chapter 6, the results and research findings from this chapter will be discussed in detail and a proposed framework to understand the factors that influence accountability in an organisation and how these factors interact will be presented.

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

### **6.1 Introduction**

In Chapter 6 the research findings are discussed in detail, in the context of the study and in light of the literature presented in Chapter 2. The insights obtained through the findings of this investigation are provided in this chapter and are compared and contrasted to the concepts and constructs offered in the current literature in order to answer the Research Questions identified in Chapter 3. The research findings contribute to an improved understanding of the factors that influence accountability and offer new insights that are currently unexplored in the reviewed literature. The relevance of the results and the literature pertaining to this study are explored in the following sections.

### **6.2 Discussion of Results for Research Question 1**

**RESEARCH QUESTION 1: Establish what are considered to be the major factors that drive accountability.**

Research Question 1 sought to identify what the participants perceived to be drivers of accountability within an organisation. It was necessary to identify a common understanding of the concept of accountability from the individual's perspective prior to identifying any particular drivers of accountability. The Research Question further sought to confirm that the four factors of self, peers, managers and systems identified in the literature as the main drivers of accountability within an organisation, were in fact the main drivers (Roch & McNall, 2007; Messner, 2009; Hall & Ferris, 2011; Mero et al., 2012; Turusbekova et al., 2007; Patterson, 2013).

#### **6.2.1 Understanding the Concept of Accountability**

The data from the interviews supported the formulation of a common understanding of the concept of accountability. Table 5 presents the seven common understandings of the concept of accountability within the context of an individual being held to account for their performance and behaviour within the workplace. The data was analysed based on frequency and aggregated counts. The highest ranked understanding of accountability with a frequency count of 15 was the 'Completion of a given task, within a time frame, to

a set standard, with failure to deliver resulting in a consequence' and therefore, can be considered a common understanding of the concept of accountability. The second highest rank construct with a frequency count of nine was 'Achieving or completing the jobs or tasks that have been assigned to an individual (or role)' and the third was 'Taking final responsibility for all or some of the aspects of a given task, explaining or justifying the outcome' with a frequency count of eight. All of the aspects of these definitions are supported by the collective definition of Lerner & Tetlock (1999), Shearer (2002), Mero et al. (2012), Messner (2009) and Joannides (2012) who agree that the concept of accountability is the act of an individual having to justify, explain or give reason for their actions or behaviour based on an implicit or explicit expectation that has been placed upon them, the result of which will usually lead to some form of consequence either positive or negative. In reviewing the top three constructs that emerged, it can be assumed that the findings dictate that accountability is in relation to a task or job, the completion of that task or job, the delivery and justification of the task or job, that there is a consequence element to it and that it occurs within a given time frame. Interestingly, the attained results did not make mention of any implicit expectations and all seven identified constructs refer specifically to explicit commitments and requirements. A common theme that emerged was the notion that you cannot hold someone accountable if they do not clearly understand or know what is expected of them or if they do not have the ability to meet expectations. Therefore, the participant's strong emphasis on explicit aspects links directly to expectation and ability as presented throughout Section 5.4.

In addressing the idea of '*to whom*' does an individual feel accountable, which is repeatedly raised in the literature when analysing accountability as identified by Frink & Klimoski (2004), Bovens (2007), Willems & Van Dooren (2011) and Joannides (2012), participants failed to highlight the concept of an identified principle or an account-holder, as illustrated in Figure 1, Section 2.5, when offering a concept of accountability (Joannides, 2012; Willems & Van Dooren, 2011). This further confirms the notion that whilst employees appear to understand '*the who*', '*for what*' and '*by which means*' aspects of accountability, the '*to whom*' aspect is largely misunderstood or misinterpreted, compounding the limits and complexity of accountability as experienced by employees and thus further supports the need for this study (Bovens, 2007; Messner, 2009; McKernan, 2012; Joannides, 2012; Hall et al., 2015). As such, and in accordance with existing literature, the notion of the complex nature of accountability was raised when developing an understanding of accountability. A number of participants referred to accountability as an extremely complex phenomenon, which is supported by the view

of Willems & Dooren (2011) and McKernan (2012) who agree that the complexity of accountability adds to the challenge of understanding the concept. As discussed in the Chapter 2, McKernan (2012), described accountability as a notoriously elusive, mobile and ever-expanding concept which is similar to the way the participants described it, explaining that it is a “broad concept”, that it is a “tricky one and rather nebulous” and explaining that it exists within a wider business context.

The high number of constructs that emerged through the findings in an attempt to understand the concept of accountability, further illustrates the idea of accountability being a “very elusive concept” (p. 488) as described by Bovens (2007) and supported by McKernan (2012). This is a clear illustration that the concept of accountability does not have the same meaning for each individual and that individuals perceive accountability and the demands placed on them differently, again highlighting and confirming the increased need for this study.

The issue of responsibility versus accountability was raised as illustrated in the introduction of the concept of responsibility in the third highest ranked construct. Some participants were unable to separate the concept of accountability and responsibility and referred to them interchangeably which is supported by McKernan’s (2012) description of the two concepts being “deeply entangled” (p. 262) and is further highlighted by the reference that “Accountability starts with the understanding of the difference between [accountability and responsibility]” which was also supported by another participant who remarked that “there is often a misunderstanding or a blur when considering accountable for and responsible for”. One participant made reference to the difference between accountability and responsibility when describing the system their organisation has implemented in order to create a culture of accountability and trust, stressing that “it is important to note the significance of accountability in this context; where role accountability is a requirement by virtue of the role, conferred from a higher authority, that the incumbent can be called to account by another individual who is authorized both to do so and to give recognition to the incumbent for their actions. This differs to ‘responsibility’ which is self-imposed or an assumed concept based on an individual’s conscience”. All considerations support the notion that there is a relationship between accountability and responsibility and that a significant aspect of accountability is an individual having personal sense or clear understanding of responsibility for a particular task, job or role (McKernan, 2012; Messner, 2009; Mulgan, 2000; Sinclair, 1995).

## 6.2.2 Factors that Drive Accountability

The second interview question required participants to identify what they believed to be drivers of accountability within an organisation. The findings refuted the literature that there are four overriding factors of self, peer, manager and systems that drive accountability and identify 16 dominant constructs which are presented in Table 6. Only self and systems were identified in the top four factors.

The aggregated interview data ranked the construct 'Systems in Place within an Organisation' highest, with a frequency count of 19. This is in line with current literature and a finding that was not by any means unexpected. Hall & Ferris (2011) indicate that most organisations have some form of accountability mechanisms in place which are formal and explicitly implemented and Merchant & Otley (2006) stress the significance of the impact and influence systems have in driving accountability. Hall & Ferris (2011) further highlight, based on theory and practice, that "at least minimal accountability measures are necessary for the effective operations of organisation" (p. 132). As such, it would be expected that participants would identify the system they work within as a driver when considering a system of accountability. Furthermore, the mechanisms that were identified by the participants which included performance management systems, measurement system, rewards and sanctions, policies and legal frameworks are in general agreement with the mechanisms offered by Hall & Ferris (2011) and Frink & Klimoski (2004) although Frink & Klimoski (2004) provide a more extensive and detailed list.

Hall & Ferris (2011) refer to the idea of there being "too much of a good thing" (p. 133) concluding that increased accountability can cause resentment. The findings supported this concept, with participants explaining that some people don't necessarily like such processes as they feel, at times, policed, undermined and caught-out. The issue of individuals being held to account for things they cannot control as discussed by Merchant & Otley (2006) was surfaced by participants with reference to individual's unease with such environments, particularly when the targets set or base for performance measures are unrealistic.

Laird et al. (2015) suggests that employees with similar roles and responsibility don't necessarily deliver on the same level despite receiving the same levels of accountability and stresses that this can occur regardless of the systems of accountability that are in

place. Surprisingly, in this study, this was not considered when identifying systems as a driver but rather when the construct of 'The Individual' was raised.

'Systems in Place in an Organisation' being ranked first as a driver of accountability is in disagreement with Willems & Van Dooren's (2011) suggestion that traditional tools and hierarchical approaches used in systems of accountability are no longer suitable for the modern organisation. However, the aggregated interview data ranked the construct 'Culture in an Organisation' as the second highest construct which in some way, although not directly, supports Willems & Van Dooren's (2011) follow up suggestion of the rising benefits of the informal systems and Messner's (2009) concerns over the restrictive nature of the mechanisms used in systems and consequently, the need for a more holistic and encompassing approach to accountability.

'Culture in an Organisation' has emerged as a new insight or finding when considering the four main drivers of accountability (originally identified as self, peers, managers or systems) although, it does from part of the informal system of accountability as described by Frink & Klimoski (2004). It is understood that informal accountability has been under-researched until more recently however, increased emphasis is being placed on the role of culture and the influence of leadership (Ferrell & Ferrell, 2011; Steinbauer et al, 2014; Frink & Klimoski, 2004; Hall & Ferris, 2011). This supports the emergence of 'Strategic Leadership in an Organisation' as one of the fourth highest ranked constructs. Whilst not explicitly discussed in the literature, many participants stressed the significance of culture and leadership as a driver of accountability and some determined that it was in fact the only driver of accountability.

'Clarity of Role and Tasks' as a driver of accountability has also emerged as a new insight or finding with a frequency count of nine and ranking third. Whilst Frink & Klimoski (2004), identify and refer to clarity of role by highlighting the importance of mechanisms such as the Employment Contract, it is understood as forming part of systems that drive accountability rather than being identified as an individual driver or separate factor. Participants explicitly stress the importance of an individual clearly knowing and understanding what is expected of them, with repeated reference to the notion that you cannot hold someone accountable if they don't know what is expected of them.

'The Individual' together with 'Strategic Leadership of the Organisation' and 'Structure of the Organisation' were ranked fourth with a frequency count of 8. Much like Mansouri &

Rowney (2014), many participants placed emphasis on individual values and individual decision-making when considering accountability with an obvious focus on the alignment of individual values with organisational values, and the need to recruit for such values. McKernan (2012), Joannides (2012) and Mansouri & Roney (2014) again introduce the concept of responsibility when reviewing self or individual accountability which was supported by the findings. A strong emphasis was placed on the need for a sense of individual responsibility by the participants in order for self-accountability to take effect. It was determined that self-accountability is a significant driver of accountability and without individuals possessing the right values and having the intrinsic ability to hold themselves accountable, regardless of the context and supporting mechanisms as highlighted by Messner (2009), enforcing accountability will be a challenging task. A strong link can be identified between the construct 'Clarity of Role and Tasks' and the construct of 'The Individual', with an obvious need for both to be in place in order to establish a strong system of accountability.

Surprisingly, 'Structure of an Organisation' ranked as the fourth highest driver when considering accountability. This too is a new insight or finding as little literature discusses or supports the role of structure and its influence on accountability. Moodley (2013) and Frink & Klimoski (2004) review the structure of an organisation in light of the potential complexity it adds to creating shared norms and expectations and increasing peer accountability. Whilst this was supported by the participants, many considered the importance of structure as far more than just allowing for the creation of shared norms and expectations, highlighting reporting lines, reducing ambiguity, alignment and direct responsibility with one participant reviewing "do we have the right structure for accountability".

Interestingly, the factors of 'peer' and 'manager' were only ranked eighth and twelfth respectively. Whilst Frink & Klimoski (2004) stress the notion that there are a significant number of influences to consider in an accountability system which include inter- and intra- personal and individual-organisation dynamics. However, the participants placed little emphasis on the potential horizontal accountability relationships and the implicit or informal expectations placed on individuals by their peers (Willems & Van Dooren, 2011; Roch & McNall, 2007; Romzek et al., 2009; Sinclair, 1995). Whilst it was considered a powerful means of ensuring accountability, it was identified as being too informal and ambiguous. 'Manager' as a construct received a low frequency count of two. This does not support the significant emphasis Mero et al. (2012) places on influence of the manager

identifying managers as the most influential when considering a system of accountability. However, many participants did not identify 'Manager' as a separate entity and identified them as part of 'Systems in Place within an Organisation' as highlighted as Joannides (2012), Messner (2009), McKernan (2012) and Roberts (1991).

### 6.2.3 Conclusive Findings for Research Question 1

The research findings concluded that accountability means different things to different people. Whilst a common understanding was established which included the concept that accountability is in relation to a task or job, the completion of that task or job, the delivery and justification of the task or job, that there is a consequence element to it and that it occurs within a given time frame, a significantly large number of constructs emerged through the analysis of the data illustrating the differing individual perceptions. Little consideration is given to the implicit expectations which demonstrates the perceived potential limited strength of some aspects of the informal accountability systems. Accountability is still a complex and expanding concept which is not easily understood or defined within a given context and the 'to whom' aspect of accountability is still an unidentified and questionable part of accountability systems. This adds to the complexity of the phenomenon and stresses the need for this study. There is a strong relationship between accountability and responsibility and the differentiation of these understandings and potential related actions is of significance when establishing a system of accountability.

Furthermore, the findings refuted the literature that there are four overriding factors that influence accountability and identified many more factors that drive accountability. 'Systems in Place within an Organisation', 'Culture of an Organisation', 'Clarity of Role and Tasks', 'Strategic Leadership of an Organisation', 'The Individual' and 'Structure of an Organisation' were identified as the main drivers of accountability, only two of which concur with current literature. The interview data eliminated 'peer' and 'managers' as **main** drivers and introduced 'Culture', 'Leadership' and 'Structure'.

### 6.3 Discussion of Results for Research Question 2

Research Question 2 sought to establish which of the identified factors has the greatest impact when holding individuals to account for their performance and behaviour. The answer to the Research Question was realised through participants determining which

of their identified factors they perceived to have the most influence and through participants ranking all of their identified factors on a fixed-sum scale. This provided clarity with regards to the influence of the factors as a single factor being identified by a number of participants does not necessarily translate into that specific factor having the most influence.

### **6.3.1 Factor that has the Most Influence in Ensuring Individuals Meet Expectations and Perform Well**

The third interview question requested participants to select the single factor, from their identified factors, that they perceive to be the most influential when holding individuals to account for their performance and behaviour. All of the identified most influential factors are presented in Table 7. The top three constructs are discussed in this section.

In contrast to the results presented in Table 6 ‘Culture of an Organisation’ was ranked first by the aggregated interview data with seven participants identifying it as the factor that has the most influence in ensuring individuals meet expectations and perform well. ‘Systems in Place within an Organisation’ ranked second with a frequency count of six. This is a surprising key finding, considering the extensive research that has occurred with regards to systems used when wanting to ensure accountability within an organisation and the perceived positive impact such systems have on the assurance of accountability (Steinbauer et al., 2014, Merchant & Otley, 2006). Many participants debated culture over systems when considering which was more influential in holding individuals to account. It was determined that whilst systems are effective and necessary, the culture of an organisation will always override the formal system and that you will not have accountability within the organisation if the culture does not promote accountability, despite all the systems, mechanisms and processes that are in place. This is marginally supported by Ferrell & Ferrell (2011) who highlight the importance of creating an accountability culture and Steinbauer et al. (2014), who make reference to the support systems provide in creating such a culture. Little literature identifies culture as the most influential factor when considering accountability systems and as such, this finding can be considered a new finding.

‘Strategic Leadership of an Organisation’ ranked third with a frequency count of four and some participants stressed the importance of leadership in influencing accountability with

others highlighting that the CEO actually sets the culture which is often driven through the observed behaviours of leadership. Ferrell & Ferrell (2011) and Steinbauer et al. (2014) further support this by highlighting the significant influence leadership has on creating an ethical and accountable culture as well as the relationship between leaders and followers that are accountable. However, much like culture, there is minimal literature that identifies the significance of strategic leadership being a considerable influencing factor when considering systems of accountability.

The findings from this aggregated interview data further supports the concept of the dark side of accountability as raised by Laird et al. (2015) and that the accountability tools imposed by the systems within an organisation with limited focus on formal sanctions are becoming less suitable for current organisations, as they can act as a stressor and potentially have a negative effect (Wikhamn & Hall, 2014; Hochwarter et al., 2005; Hall et al., 2006). Participants agreed, with one participant stating the importance of ownership and indicating that the systems can drive specific behaviours through the concept of felt accountability concluding that often where an organisation has a strong consequence culture, employees tend to cover up mistakes leading them to avoid accountability due to the fear of punishment.

### **6.3.2 Established Importance of Identified Factors**

The fourth interview question forced participants to allocate a numerical weighting to their identified factors in order to establish their importance. This interview question sought to not only establish perceived importance but to also understand the significance of one factor in relation to another. The total allocated number of points for each identified factor, as established in Table 6, is presented in Table 8 and provides further clarity in terms of understanding the complexity of accountability.

There is limited literature that explicitly reviews importance of different factors that influence accountability as stipulated by Hall et al. (2015) in stressing the need for research to be conducted into the “extent to which actual employees prioritize accountabilities to different sources” (“Features of the accountability environment,” para. 2), and as such the new findings that emerged through this interview question are of great significance. ‘Culture in the Organisation’ was again ranked first with a total of 412 points. ‘Systems in place within an Organisation’ was ranked second with a total 405 points and ‘Strategic Leadership of the Organisation’ was ranked third with a total of 281

points. This supports the findings identified in Section 6.3.1, Table 7, and is discussed in relation to the comparison data presented in Table 9. Despite the high frequency count obtained for 'Systems in Place within an Organisation' in Table 6, it did not necessarily translate into being the most influential or the most important factor when considering an accountability system. Similarly, 'Culture in the Organisation' and even more so for 'Strategic Leadership of an Organisation' having been identified as factors by fewer participants were rated highly when considering their influence and order of importance indicating that a higher weighting was placed on each in order to establish importance. This too is true for 'The Individual' which was established as the fourth most important factor above 'Clarity of Role and Tasks' which was identified more frequently as a factor in Table 6 than 'The Individual'. Interestingly, 'Peers' is ranked as the sixth most important factor having previously not featured in Table 7 as a factor with significant influence and only ranked eighth in Table 6 below eight other constructs. Of the six most important constructs, four fall into the category of informal accountability and two constructs fall into the category of formal accountability. Again this supports Ferrell & Ferrell (2011), Steinbauer et al. (2014) and Sinclair's (1995) emphasis on the importance of culture and the establishment of organisational shared norms and expectations and supports Willems & Van Dooren (2011) and Messner (2009) place increased emphasis on the rising benefits of the informal systems of accountability whilst stressing more holistic approach to enforcing consequences. This further supports Romzek et al. (2009) suggestion that accountability is developed through repeat interactions among colleagues and the holding of informal expectations. However, this is still a rather unexplored area in the literature.

Although 'Structure of an Organisation', having been ranked in the top four in Table 6, which indicated that a high number of people, frequency count eight, had listed it as a factor that drives accountability, it did not feature in Table 7 and was only ranked eighth in order of importance in Table 8.

### **6.3.3 Conclusive Findings for Research Question 2**

The results indicated that 'Culture of an Organisation' has the greatest influence when wanting to hold an individual to account for performance and behaviour within an organisation. This was followed closely by the 'Systems in Place within an Organisation' and it was determined that whilst this was the most identified factor, as established in Research Question 1, Section 6.2, systems do not have the most influence. It was further

established that regardless of the effectiveness of the chosen system and the success of implementation, if you don't have the right culture to support the systems, accountability within the organisation will not be carried out.

Furthermore, it was discovered through the results that most participants believe that the 'Culture of the Organisation' was the most important factor when considering all identified factors collectively, that 'System in the Organisation' was considered the second most important and 'Strategic Leadership of the Organisation' was considered the third most important. 'The Individual', 'Clarity of Role and Tasks' and 'Peers' followed respectively. A greater emphasis was placed on the importance of informal accountability through these findings which contrasted the initial emphasis on extrinsic aspects when formulating a common understanding of accountability in the initial interview questions. Formal accountability was still identified as significant with 'Systems in Place in an Organisation' and 'Clarity of Role and Tasks' both ranking within the top four.

In comparing the results from interview question 2, 3 and 4, it is determined that the five main factors that drive accountability, as illustrated in Table 9, are:

1. Culture of an organisation
2. Systems in place within an organisation
3. Strategic leadership of an organisation
4. The Individual
5. Clarity of Role and Tasks

The sixth construct of 'Organisational Values, Ethics, Trust and Transparency' was considered to be of significant importance as illustrated in Section 5.7.1 and as such, and in the interest of not losing their influence, each was added to form part of the five main factors presented above. Organisational values, ethics and trust was considered to form part of the 'Culture of the Organisation' and transparency was included in the 'Systems in Place within an Organisation' in the development of the 'System of Accountability' model that follows in Section 6.5.1.

## 6.4 Discussion of Results for Research Question 3

Research Question 3 sought to determine the interplay between the identified factors and establish an understanding of the possible relationship that may exist between the formal and informal systems of accountability and the individual factors that form part of these systems. Participants were asked to consider whether or not identified factors are able to work in isolation as a single driver or whether or not they work in combination with other factors. Furthermore, if it was identified that the factors work in combination with other factors, participants were required to establish the ways in which the identified factors are united or pulled together in order to have an effect.

### 6.4.1 Effectiveness of an Individual Factor Working in Isolation or in Combination with other Factors

The fifth interview question required participants to consider whether or not any one of their identified factors could work in isolation and if any single factor acting in isolation could have an impact on influencing accountability within an organisation. The findings, that are presented in Table 10, indicated that all participants rejected the notion that a factor can work completely in isolation with most agreeing that the 'Factors work better in combination as they occur in an integrated, interlinked and interconnected system' and with a few participants agreeing that some 'Specific factors can work in isolation but only up to a point'. This supports the view of a number of authors who make continual reference to the complex nature of accountability and the repeated identification of the interdependent and integrated series of causal relationships that occur between an individual and a set of separate entities when instilling accountability. (Lerner & Tetlock, 1999; Mero et al., 2012; Tenbensal et al., 2014; McKernan, 2012; Hall & Ferris, 2011; Ferrell & Ferrell, 2011 and Steinbauer et al., 2014). This is further illustrated in Figure 2, the 'Accountability Positioning Model', which evolved through the review of the above mentioned literature.

Willems & Dooren's (2011) "Visual Definition of Accountability" (p. 509) as illustrated in Figure 1, further maintains that no single or individual factor can work in isolation when considering accountability and that there are a significant number of interactions that need to occur in order for the system of accountability to have an effect. Whilst Willems & Dooren (2011) utilise the diagram to provide clarity in terms of a definition of accountability, the factors identified by participants can fall into any one of the constructs

used by Willems & Dooren (2011), which again illustrates the interconnectedness of the factors occurring in a specific context. More importantly, Willems & Dooren (2011), through the diagrammatic representation of accountability in Figure 1, understand accountability as a process rather than a single event concurring with the findings from participants, as a single factor enforcing influence will result in a once-off event rather than a contribution to an overall process that takes place and allows for accountability. The interrelated questions used by Joannides (2012) and Bovens (2007) to frame accountability namely *who*, *to whom*, *for what* and *by which means* also supports the findings. Again each of the identified factors can fit into the framed questions in one way or another and further highlights the complexity and interrelatedness of the factors. None of the formulated questions can occur in isolation and still have an effect on ensuring or enforcing accountability. Examples of factors working together is again provided by both Messner (2009) and Sinclair (1995) who reference an individual giving account in the context of a “set of social norms” (p. 933) as described by Messner (2009) and share the notion that organisational culture supports individual accountability when shared values and beliefs are maintained as described by Sinclair (1995). Furthermore, Joannides (2012), Messner (2009), McKernan (2012) and Roberts (1991) all express the difficulty of viewing the system and individuals that have a degree of seniority as separate entities. Laird et al. (2015) makes reference to the use of a mechanism of accountability and highlights that despite the implementation of the mechanisms, individuals don’t necessarily deliver on the same level of accountability inferring that additional factors need to be at work in order to ensure the equality of levels of accountability.

In the instances where three participants identified that specific ‘Factors can work in isolation but only up to a point’, the factors that were considered were the strategic leadership of the organisation, the culture of an organisation and the marco-environment. Whilst the literature presents different factors that drive accountability in isolation with a possible additional constructs examined in conjunction with it, consideration is not given to the concept of the factor actually working in isolation. Participants expressed that the identified factors that might be able to work in isolation have a limiting effect when acting in this manner and will only have an effect up to a point where other factors will need to come into effect in order for the continuation of the factors impact. This is of significance and introduces the concept of a critical threshold taking effect when considering a system of accountability and suggests that a factor could have an effect up to a point where a new factor needs to be introduced to continue enforcing or enhancing the experienced accountability.

### **6.4.2 How Factors are United or Pulled Together in Order to be Effective**

The sixth interview question sought to identify how the factors interact in a workplace environment. The aim of the question was to establish any relationships that may exist between the identified factors and encouraged participants to view accountability as a system with potential interactions occurring between the identified factors. The findings are presented in Table 11.

The discussion presented in Section 6.4.1 illustrates the interdependent and interrelated nature of the identified factors which is supported by the literature as described by Lerner & Tetlock (1999), Mero et al. (2012), Tenbensal et al. (2014), McKernan (2012), Hall & Ferris (2011), Ferrell & Ferrell (2011) and Steinbauer et al. (2014) and suggests that there is a relationship between the identified factors which can result in some form of an effect. This is evident in and supported by the findings presented in both Table 10 and Table 11, where all the participants agreed that the factors occur in an integrated, interlinked and interconnected system. Whilst all participants provided a different account of their understanding of how these factors are united in order to have an effect, as illustrated in Table 11, it is clear that there is interaction between factors, that there is an understanding of a sequential and potentially cyclical process that takes affect and that there are antecedent and foundational elements that need to be in place to ensure some form of a catalytic effect. However, in order to fully understand the findings and unite the factors, the mechanisms by which they exit would first need to be discussed and understood. The optimal method of integrating the interdependent factors is illustrated through the use of a developed model, as presented in Figure 11 in Chapter 7.

### **6.4.3 The Concept of Critical Thresholds**

A key new finding that emerged through the aggregated interview data, Table 10 and Table 11 is the concept of a primary construct having a critical threshold. This notion has not been identified in the literature and can be considered a new finding when discussing accountability within organisations. The concept of a 'Critical Threshold' refers to the minimum level of accountability that can be experienced due to the introduction of the primary constructs that have been identified as factors that influence accountability as presented in Table 9 and discussed in Section 6.3.3. Each primary construct has specific key mechanisms that can be used and are necessary to ensure a minimal level of the factor is enacted or experienced and enables the influencing ability of the factor.

However, this will only support the factor in ensuring accountability up to the critical threshold point when an additional, enhancing factor needs to be introduced in order to elevate the level of accountability experienced within the organisation and to ensure individuals achieve desired outcomes, meet expectations and perform well. The advantages and disadvantages for each of the identified mechanisms are presented in detail in Section 5.7 and the discussion of each key primary construct follows below. In situations where a factor has not reached the desired critical threshold, regardless of the introduction of other factors participating in the system, the overall effectiveness of the system of accountability will be reduced or limited. This concept is loosely supported by Tenbensal et al. (2014), Mero et al. (2012), Lerner & Tetlock (1999), McKernan (2012) and Hall & Ferris (2011) who all identified that accountability is a result of the complex, interdependent and integrated, causal relationships between factors. Furthermore, if the critical threshold is not met, the primary constructs can potentially become inhibiting factors.

#### **6.4.3 Conclusive Findings for Research Question 3**

The results indicate that the identified factors cannot work in isolation and that they are most effective when working in combination with other identified factors. It is understood that the factors work within a system of accountability and that a relationships exist between the factors. These relationships are complex, integrated, interrelated and interdependent and they can exist in a way that produces an enhance level of accountability experienced within an organisation. It has been determined that the factors have a sequential process which leads to a re-enforcing cycle of accountability and the effectiveness of an individual factor is limited by a critical threshold. Key mechanisms should be used to elevate the primary construct to the critical threshold when other factors need to be effectively enacted or experienced in order for the maximum level of accountability to be reached. The optimal method of integrating the factors and the establishment of the relationships between the factors will be demonstrated through the 'System of Accountability' model and is developed and discussed in Section 6.5.

#### **6.5 Discussion of Results for Research Question 4**

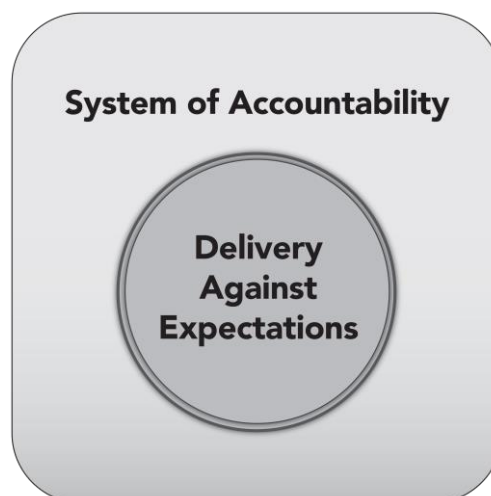
Research Question 4 sought to determine the mechanisms that are used or could be used for each of the identified factors to ensure the factor is enacted or experienced and that it is able to have an effect. Participants were asked to consider different mechanisms

that should be used to allow the factors, which they identified, to be enacted or experienced in order to positively influence accountability within an organisation. Participants were further asked to provide known or potential advantages and disadvantages of their selected mechanisms.

### **6.5.1 Key Mechanisms that Form Part of the Identified Factors of the System of Accountability and the Advantages and Disadvantages of each**

Interview questions 7 and 8 allowed for the different mechanisms for each of the identified factors and the advantages and disadvantages of each to be determined. The questions were asked simultaneously and are therefore discussed collectively in this section. The detailed findings are presented in Tables 12 – 24 and this discussion is laid out using the five key primary constructs established in Section 5.5. The determined starting point is the desired outcome of a system of accountability and is illustrated in Figure 3.

**Figure 3: The Purpose of Ensuring Accountability**



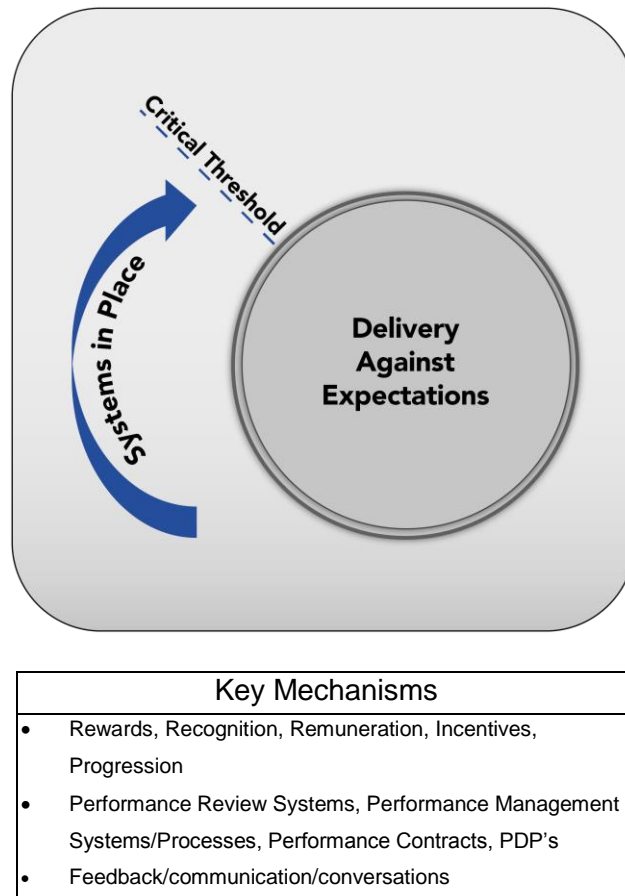
As per the definition established through the findings in Section 5.4.1 and as discussed in Section 6.2.1, the desired outcome of accountability and the mechanisms of an accountability system, is an individual delivering on the expectations set out by the organisation and is central to the achievement of an effective system of accountability as illustrated in Figure 3. This is supported by Frink & Klimoski (2004) who determine that the reason for implementing accountability mechanisms is to control actions, behaviours

and decision of individuals and to ensure expectations are met and Hall et al. (2006) who define felt accountability in the context of implicit and explicit expectations placed on individuals. The five key primary factors namely; ‘Culture of an Organisation’, ‘Systems in Place within an Organisation’, ‘Strategic Leadership of an Organisation’, ‘The Individual’ and ‘Clarity of Role and Tasks’ that have been established as the major drivers of accountability and have been identified as critical in ensuring individuals deliver against the determined expectations.

### 6.5.1.1 Systems in Place

The findings in section 5.7.1 showed that the primary construct that had the most frequently identified mechanisms was around the use of systems and the factor ‘Systems in Place in an Organisation’ received the highest frequency count of 19 as illustrated in Table 12. Figure 4 below, is a diagram which is a single component that will eventually form part of a final model. The figure illustrates the primary factor, the position of the factor in the system of accountability, the critical threshold and the key mechanisms.

**Figure 4: Systems in Place in the System of Accountability**



All of the participants who identified 'Systems in Place within an Organisation' were able to identify at least one mechanism for the factor. This is supported by Hall & Ferris (2011) who indicate that most organisations have some form of such systems in place and Merchant & Otley (2006) who refer to the importance of the extrinsic outcomes of the mechanisms of systems as being a key aspect of accountability and together with Frink & Klimoski (2004) explore the vast array for system mechanisms that have been developed and the impact such systems have on accountability. The significance and importance of the primary construct is illustrated in Figure 4 which displays the 'Systems in Place in an Organisation' as one of the interdependent and interrelated components that forms part of a system of accountability that is essential in ensuring individual delivery against expectations. This factor forms part of a reinforcing cycle that enables maximum accountability.

The findings further indicate that 14 system mechanisms were identified as presented in Table 13. The top three system mechanisms that are used or should be used to ensure that systems as a factor has influence when holding individuals to account are 'Rewards, Recognition (formal/informal), Remuneration, Incentives and Promotion or Progress through the Organisation' which was ranked first with a frequency count of 18. This mechanism allows for positive reinforcement to be experienced by individuals who meet expectations and perform well and holds individuals to account by incentivising and rewarding when and where appropriate. The second highest ranked mechanism was the 'Performance Review Systems, Performance Management Systems/Processes, Performance Contracts, Personal Development Plans' with a frequency count of 17. These are typically the performance appraisals which most companies hold on a periodic basis where individual performance is reviewed against set criteria and a development plan is created to support progress and improved performance. The third highest ranked mechanism was 'Feedback/ Communication/ Conversations' with a frequency count of 15. Whilst Frink & Klimoski (2004) and Merchant & Otley (2006) recognise similar mechanisms that are used to drive accountability as those that are ranked first and second, 'Feedback/ Communication/ Conversations' has emerged as a new mechanism that can be used to ensure and support accountability. The findings in Chapter 5 demonstrated that this mechanism is increasing in popularity and that managers and leaders are increasingly choosing frequent conversations and improved communication and feedback as mechanisms that form part of the 'Systems in an Organisation' to drive accountability and improve performance.

The results also established a number of advantages and disadvantages for each of the identified mechanisms. The advantages and disadvantages are presented in Table 14 and support the concept of a critical threshold.

At the very least, the three mechanisms identified should be effectively implemented in order to ensure that the factor of 'Systems in Place an Organisation' has some effect in influencing accountability however, the effectiveness of the factor will only be experienced up to a point when an additional factor needs to be introduced in order to allow for the factor to cross the critical threshold and progress towards ensuring enhanced accountability, as illustrated in Figure 4. This concurs with Zelnik et al. (2012) who stresses that the effectiveness of an accountability system is dependent on the effective implementation of such mechanisms and Hall & Ferris (2011) who highlight the importance of implementing key mechanisms of systems at the correct level of accountability.

#### **6.5.1.2 Culture of an Organisation**

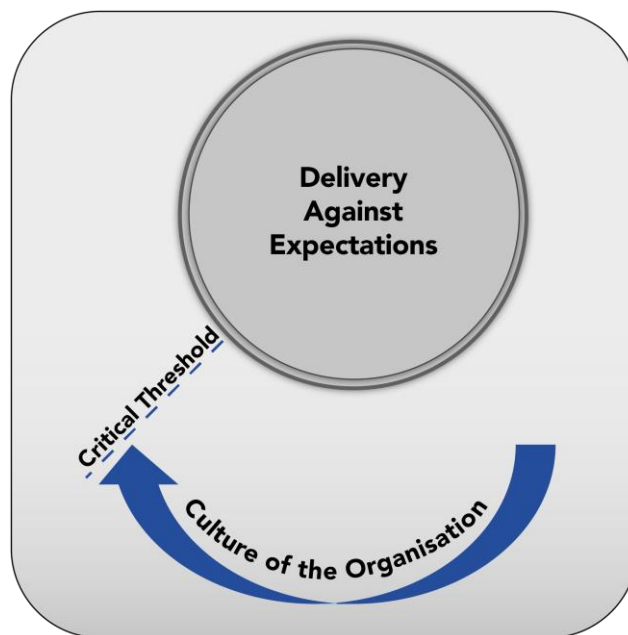
'Culture of an Organisation' as a factor was not one of the main factors that were identified as a key driver of accountability in the literature in Chapter 2. As discussed previously, this is a key new finding and a significant component in the system of accountability. 'Culture of an Organisation' was identified as the most influential factor and the most important factor as illustrated in Table 9. However, despite this, the findings from the results in Section 5.7.1 indicate far fewer participants were able to identify mechanisms that ensure the identified factor was enacted or experienced with 'Culture of an Organisation' receiving a low frequency count of nine as presented in Table 12. This potentially suggests that organisations implement mechanisms of formal systems to address behavioural and performance issue that are as a result of the culture of an organisation. The implementation of such mechanisms allow for the factor of 'Systems in Place in an Organisation' to be enacted or experienced and do not address or support the potential issues arising from a poor accountability culture. Emphasis and energy is placed in less contributing areas and reduces the effectiveness of accountability by using formal means to change poor performance and behaviour, when the lack of accountability is actually a result of the culture of an organisation.

There is little literature that deals explicitly with the role organisational culture plays when considering a system of accountability. Whilst Ferrell & Ferrell (2011), Steinbauer et al.

(2014) and Sinclair (1995) discuss the importance of leadership and culture when considering accountability, minimal reference is made to specific mechanisms that can support the implementation of a culture of accountability.

In Section 6.3, the established importance and significance of the 'Culture of an Organisation' is discussed and as such, the size and position of the arrow, as illustrated in Figure 5, is a representation of this importance and significance of the factor when influencing accountability. The creation of a culture of accountability is a foundational contributor when ensuring accountability. Furthermore, it was determined that a culture that at least supports accountability at a minimum level is needed in order to reach a critical threshold where accountability is exercised, at this point, the addition of other influencing factors is needed in order to compound the effectiveness of culture as a factor and elevate the levels of accountability.

**Figure 5: Culture of an Organisation in the System of Accountability**



**Key Mechanisms**

- Development of Social Capital, Individual Behaviour and Behavioural Relationships within the Organisation
- Vision, Mission and Organisational Values
- Cultural Survey/Employee Climate Survey

The findings from the results identified nine different mechanisms that enable the 'Culture of an Organisation' to be enacted or experienced, as presented in Table 15. The highest ranked mechanism was the 'Development of Social Capital, Individual Behaviour and Behavioural Relationships within an Organisation' with a frequency count of six. This deals specifically with the behaviour of employees on an individual level and aims to extract value from the social network developed in an organisation, creating impact and influence through collective agreement. Again this is a new finding as the development of social capital is not well researched in the context of accountability. The development of a strong and clear 'Vision, Mission and Organisational Values' which are well articulated and effectively communicated was ranked second with a frequency count of four and using 'Cultural Survey/Employee Climate Survey' as a measurement tool to determine progress was ranked third with a frequency count of three. All three mechanisms are different to the few mechanisms described by Frink & Klimoski (2004) and Sinclair (1995) who identify shared norms and expectations and organisational beliefs and attitudes as key to driving an accountability culture. The only common mechanism identified between the findings and the literature is the notion of establishing organisational values and the alignment of individual values to organisational values which will be further discussed in Section 6.5.1.4.

The advantages and disadvantages of each of the identified mechanisms are presented in Table 16 and further illustrate the concept of the critical threshold. The three mechanisms identified above should be implemented in order to ensure that the factor of culture has a minimal influencing effect when considering accountability within an organisation. However, the effectiveness of the factor will only be experienced to a point when an additional factor will need to be introduced in order to elevate the levels of accountability. Furthermore, the findings presented in Section 5.4.2 also supports the notion that culture can have an inhibiting effect if it is not focused or aligned to driving accountability, again supporting the concept that a culture that at least supports accountability at a minimum level needs to be in place in order to reach the critical threshold.

### **6.5.1.3 Strategic Leadership of the Organisation in the System of Accountability**

The findings from the results indicate that 'Strategic Leadership of an Organisation' ranked second lowest out of the top six key constructs when identifying mechanisms that ensure the factor is experienced when considering accountability in an organisation, as

presented in Table 12. This is contrary to findings discussed in Section 6.3 where 'Strategic Leadership of the Organisation' was identified as the third most influential factor and the third most important factor when considering holding an individual to account, as presented in Table 9. Few participants were able to offer mechanisms that allow for the 'Strategic Leadership of an Organisation' to be experienced or enacted with the factor receiving a low frequency count of five. This again supports the notion that formal systems are often implemented to address accountability issues that stem from informal influences. As previously discussed, when considering formal and informal influences, both Willems & Van Dooren (2011) and Messner (2009) refer to the inflexible and restrictive nature of traditional mechanisms that are implemented to address accountability issues and stress that such systems are no longer suitable for modern organisations. Willems & Van Dooren (2011) make reference to the rising benefits of the informal systems of accountability and the need for a more holistic and encompassing approach which is also supported by Messner (2009). However, the literature does not go as far as to raise the challenges associated with implementing mechanisms that allow for the informal systems to be enacted or experienced and does not raise the tendency for organisations to implement mechanisms that form part of the formal system to address behavioural and performance issues that arise due to the impact of the informal influences. Figure 6 demonstrates the foundational role 'Strategic leadership of an Organisation' plays in a system of accountability and illustrates the critical role the factor plays in influencing accountability which emerged through the findings.

**Figure 6: Strategic Leadership in the System of Accountability**



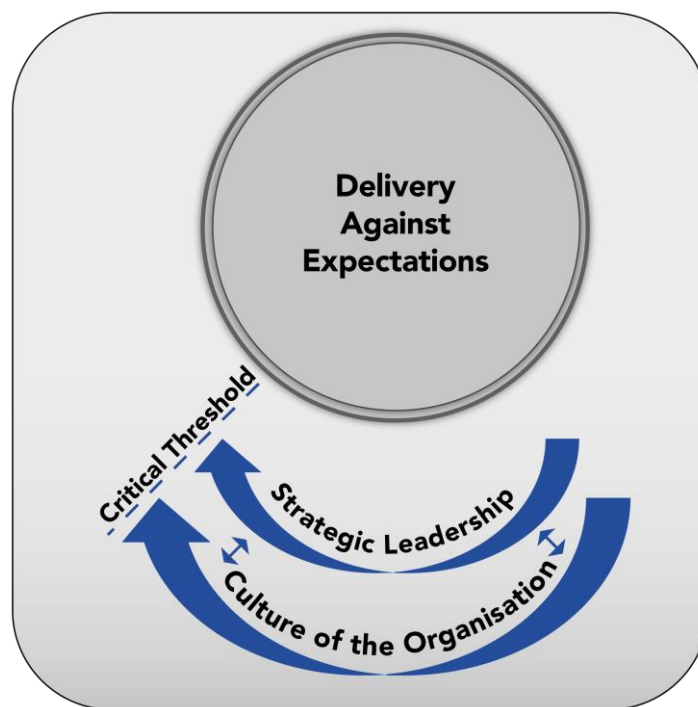
Key Mechanisms	
•	Vision, Mission and Strategic Planning Process
•	Communication and the Use of Stories
•	Leadership Development Programmes and Leadership Skills

Table 21 presents the 11 mechanisms identified by the participants. The top three mechanisms that formed part of the strategic leadership of the organisation which all ranked first with the same frequency count of three were the development of a ‘Vision, Mission and Strategic Planning Process’, the effective use of ‘Communication and the Use of Stories’ and the implementation, development and use of ‘Leadership Development Programmes and Leadership Skills’. The advantages and disadvantages of each of these mechanisms are presented in detail in Table 22 and again support the notion of a critical threshold that needs to be reached in order to ensure effective accountability. The three identified mechanisms need to be in place in order for the ‘Strategic Leadership of an Organisation’ to have a certain level of influence and will allow for accountability to be exercised but only up to a point when an additional factor will need to be introduced in order to enhance the levels of accountability experienced as illustrated in Figure 6.

Interestingly, vision and mission and communication were identified as mechanisms that form part of culture and systems respectively which illustrated the complex,

interconnected and interdependent nature of a system of accountability. This is further supported by the findings that emerged in Section 5.5 where, although leadership and culture were constructed as separate factors, the interrelatedness of the two factors was repeatedly discussed. As such, both factors have been identified as being interdependent and foundational to creating a system of accountability as illustrated in Figure 7.

**Figure 7: Culture and Strategic Leadership in the System of Accountability**

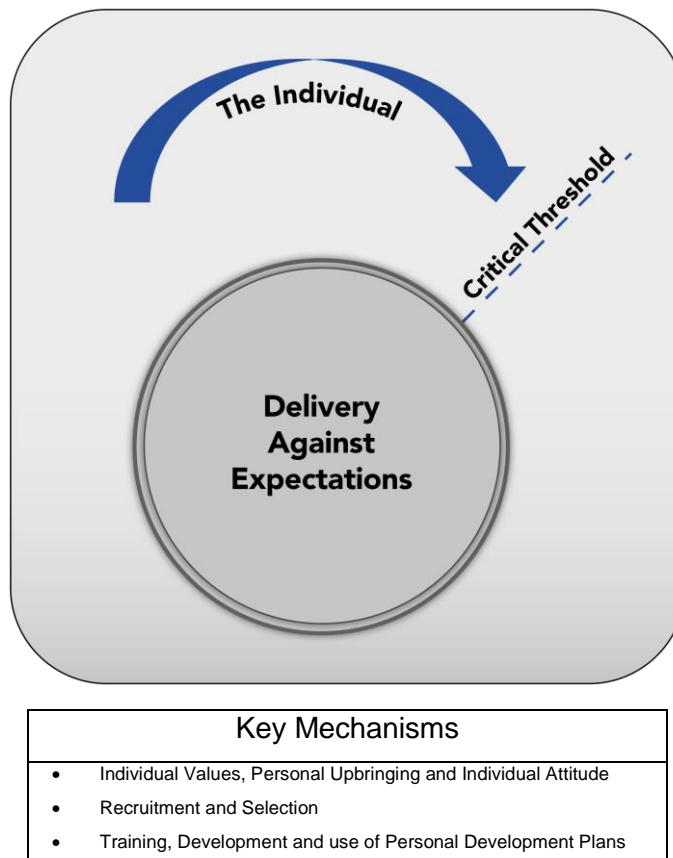


#### **6.5.1.4 The individual in the System of Accountability**

The findings in Section 5.7.1 indicate that the primary construct of 'The Individual' ranked third with a frequency count of eight with regards to the number of times the factor was identified has having a mechanism that enables it to be experienced or enacted, as presented in Table 12. Interestingly, all participants who identified 'The Individual' as a factor that drives accountability, as illustrated in Table 6, were able to provide as least one mechanism that is focused on the individual. Figure 8 illustrates the significance and importance of 'The Individual' which emerged through the findings in Section 5.7.1.3 and Section 5.5. Particular emphasis was placed on the qualities and values of an individual and how they are directly related to having the ability to hold one's self accountable. This

supports Mansouri & Rowney (2014) and McKernan (2012) who both express the significance of individual values, ethics and motivating factors as a driving force for accountability.

**Figure 8: The Individual in the System of Accountability**



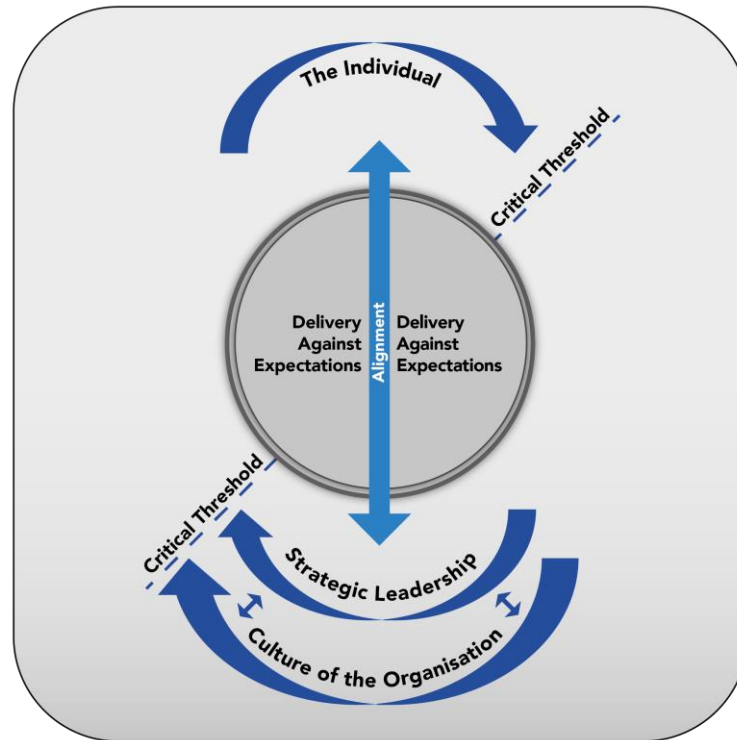
The six mechanisms that are focused on 'The Individual' that were identified by the participants are presented in Table 17. 'Individual Values, Personal Upbringing and Individual Attitude' was ranked first with a frequency count of seven. This finding was of particular interest as the identified mechanism can only be effective if deployed by the individual and that the sought after values and attitudes actually reside with the individual employee however, it does support the views of Mansouri & Rowney (2014) and McKernan (2012) as discussed above. Interestingly, 'Recruitment and Selection' although previously identified as an factor, ranked second with a frequency count of six and was believed to be a mechanism that enabled 'The Individual' factor to have influence when considering accountability rather than it being an influencing factor on its own. The supporting role this mechanism has is paramount when considering the highest

ranked mechanism of 'Individual Values, Personal Upbringing and Individual Attitude'. Little information is however provided in the literature that addresses selection directly when considering driving accountability. Messner (2009) and Sinclair (1995) stresses the importance of employees maintaining shared values and beliefs and the need to develop a collective norms but no mention is made of specifically selecting individuals for their intrinsic ability to hold one's self accountable. 'Training, Development and use of Personal Development Plan' also ranked second with a frequency count of six which supports the notion expressed by Frink & Ferris (1998) and Locke & Latham (2006) that goal setting can lead to elevated levels of performance and individual accountability.

The advantages and disadvantages for the identified mechanisms are presented in Table 18 and again clearly illustrate that there is a critical threshold which limits the effectiveness of 'The Individual' in influencing accountability. The three identified mechanisms need to be in place in order for an individual to have any influence in driving accountability, however this will only be effective up to a point when additional factors need to be introduced in order to elevate the levels of accountability.

Whilst individual values and attitude have been discussed, a key finding that emerged in Section 5.5 and Section 5.7.1.3 was the need for individuals to be the 'right fit' for the organisation and that there needs to be alignment between individual values and organisational values in order to effectively influence accountability. The literature discusses the need for this alignment, and again makes reference to it in the context of an accountability system with Frink & Klimoski (2004) briefly discussing the importance of shared expectations and shared norms. Figure 9 illustrates the significance of the alignment between the organisational culture which includes the organisational values, ethics and trust and the individual.

**Figure 9: Culture, Strategic Leadership and the Individual in the System of Accountability**



#### 6.5.1.5 Clarity of Role and Tasks in the System of Accountability

The findings that emerged in Section 5.7.1 indicated that the primary construct of 'Clarity of Role and Tasks' ranked fourth with a frequency count of six, as presented in Table 12. Liard et al. (2015) and Wikhamn & Hall (2014) place emphasis on the concept of felt accountability and the need for clarification of role expectations and performance and behaviour criteria when considering factors that influence accountability. Wikhamn & Hall (2014) highlight the risk of inconsistencies occurring due to individual subjectively interpreting the demands placed on them due to accountability expectations. This supports the key finding that emerged where participants explicitly expressed that you cannot hold an individual accountable if they are unsure or unclear of what is expected of them. The importance and significance of the 'Clarity of Role and Tasks', which has been labelled 'Clarity of Role' in the diagram for simplicity reasons, is illustrated in Figure 10.

**Figure 10: Clarity of Role in the System of Accountability**

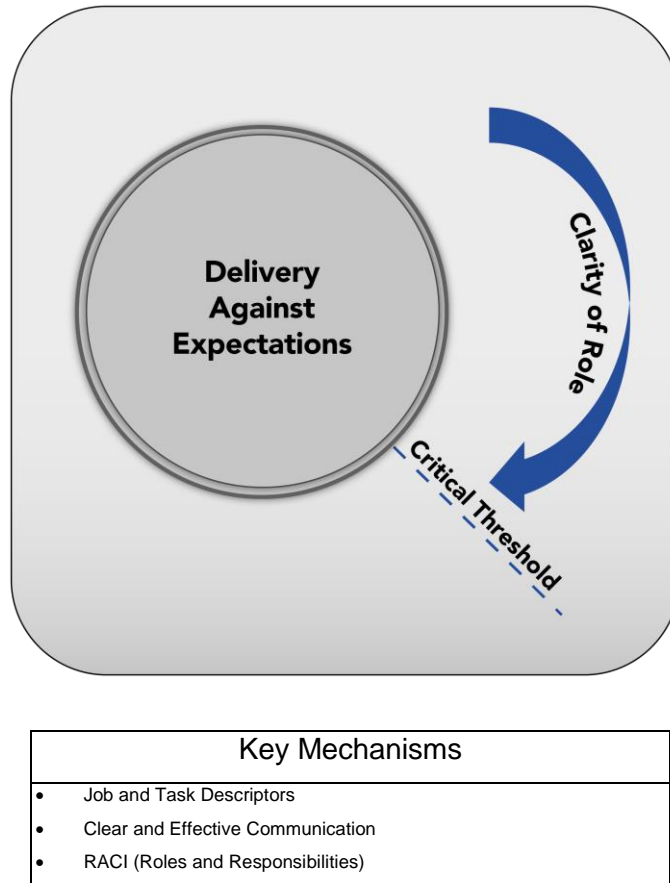


Table 19 presents the only three mechanisms that were identified to enable the ‘Clarity of Role and Tasks’ to be enacted or experienced. The highest ranked mechanism was ‘Job and Task Descriptors’ with a frequency count of five. This was a particularly interesting finding as it was determined that the effectiveness of the systems and the individual as factors influencing accountability can potentially be limited by the lack of clarity with regards to set expectations. If an individual is not clear on what they need to deliver on, despite the systems implemented or their own personal values and attitude, they cannot be held accountable. The second ranked mechanism of ‘Clear and Effective Communication’, with a frequency count of four, supports the previous mechanism and was identified as critical to ensuring that ‘Clarity of Role and Tasks’ is an enabling factor. Again, this supports the concerns expressed by Wikhamn & Hall (2014) with regards to the subjective interpretation of individuals and the inconsistency that can occur when enforcing accountability. ‘RACI (Roles and Responsibility)’ was ranked third with a frequency count of two. Whilst the mechanism was only identified by two participants, it provides a critical tool when establishing the difference between an individual being

considered responsible for or accountable for a particular role or task and supports the discussion which unfolded in Section 6.2.1.

Table 20 presents the advantages and disadvantages of each of the three identified mechanisms which again supports the notion that there is a critical threshold that potentially limits the effectiveness of having 'Clarity of Role and Tasks' when influencing accountability, as illustrated in Figure 10. The three identified mechanisms need to be in place in order for clarification of the role to have any influence in driving accountability, however this will only be effective up to a point when additional factors need to be introduced in order to elevate the levels of accountability experienced.

#### **6.5.2 Conclusive Findings for Research Question 4**

The results indicate that integration of the identified primary constructs are essential in order for each factor to have the maximum influence when ensuring an individual is held to account. Each primary construct has a minimum threshold which is necessary but not sufficient and only ensures a certain minimum level of accountability to be exercised when the factor is enacted or experienced. Specific key mechanisms for each factor have been identified and need to be implemented in order for the factor to reach the critical threshold. All factors are interdependent and interrelated and this will be further developed in the next chapter.

## **CHAPTER 7: CONCLUSION AND RECOMMENDATIONS**

### **7.1 Introduction**

In this Chapter, the 'System of Accountability' model is discussed in terms of the original diagrams identified and developed through the literature review as presented in Chapter 2 and the findings and further developments that emerged through and explored in Chapter 5 and Chapter 6. Based on the findings and the developed model, recommendations for managers are presented and ideas and recommendation for future research are suggested.

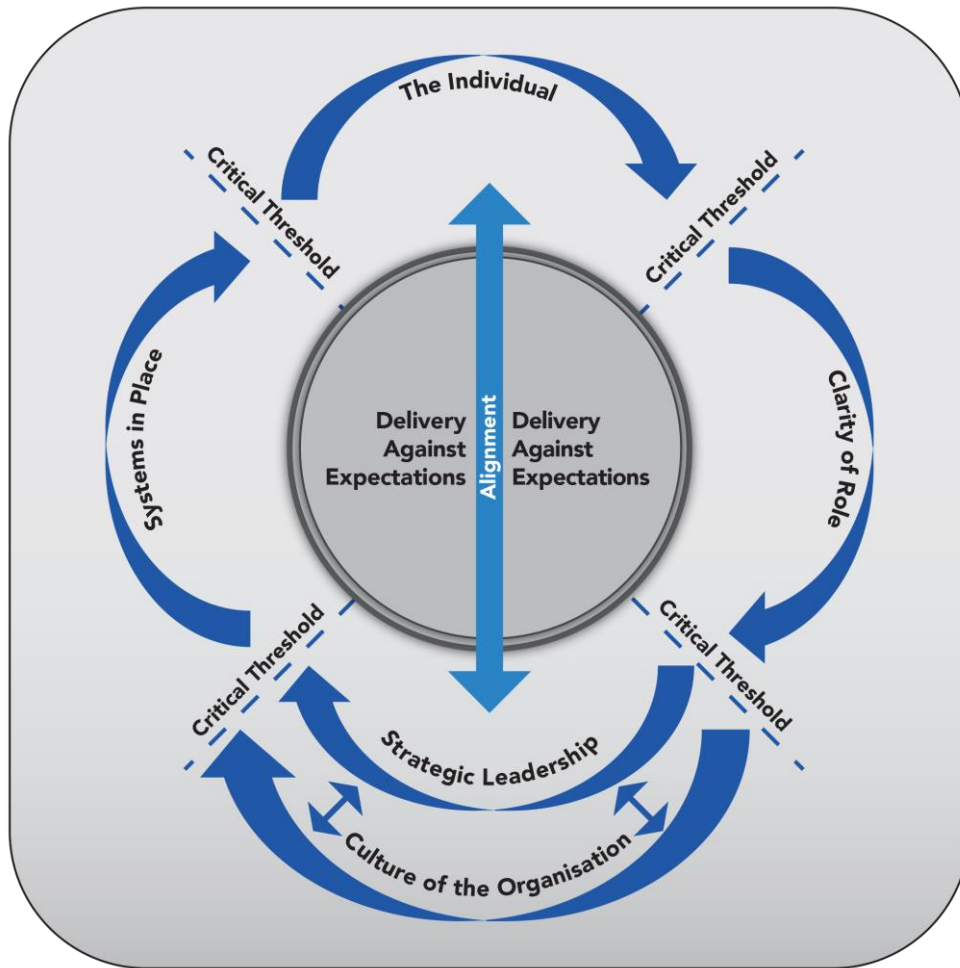
### **7.2 Creating an Impactful System of Accountability**

#### **7.2.1 How the 'System of Accountability' Model was developed**

The System of Accountability model was developed through the careful and considerate integration of the themes and constructs that were identified in Chapter 5 and explored in the Section 6.2, 6.3, 6.4, 6.5 of the previous chapter. Consideration was given to how the primary constructs, that have been identified as the main drivers of accountability, are enacted or experienced, the potential level of influence the primary construct may have and the relationship between the individual factors when existing within a system of accountability. All aspects of the analysed aggregated interview data was pulled together and is reflected in a diagrammatic representation, as illustrated in Figure 11.

The model that was designed aims to navigate the complexity of accountability as highlighted in Chapter 2 and initially understood through Figure 2, by illustrating the intricate interdependence of the influencing factors and how the factors work collectively in a re-enforcing cycle to ensure organisations achieve maximum levels of accountability where individuals deliver against expectations and perform well.

**Figure 11: The 'System of Accountability' Model**



**7.2.2 Explanation of the 'System of Accountability' Model**

There are five key factors that drive accountability within the organisation. They are all significant, necessary and need to be in place in order to ensure the maximum level of accountability is exercised by individuals working within the organisation. Each factor has a certain set of key mechanisms, as discussed in Section 6.5.2, that enable the factor to be experienced or enacted and allows for the factor to initiate a certain level of accountability at which stage a critical threshold is reached. At this point, additional factors need to be introduced in order to elevate the levels of accountability exercised and ensure that individuals meet expectations and perform well.

### **7.2.2.1 Delivery against Expectations in the System of Accountability**

The overall outcome of the system is illustrated in the central circle which emphasises what is to be achieved by the System of Accountability. Individual's delivery against expectations is the desired outcome of the system as is understood by the developed meaning of accountability in the context of this study and discussed in Section 6.2.1. All five primary constructs that are the key drivers of accountability within the system contribute in ensuring individuals deliver against set expectations and support individuals in performing well. The way in which the primary constructs interact and depend on each other can lead to enhanced levels of accountability exercised by individuals working within the organisation.

### **7.2.2.2 The Culture of the Organisation in the System of Accountability**

The 'Culture of an Organisation' was identified as the most influential and most important when considering accountability in an organisation. As such, it forms the foundational part of the system and is the starting point when identifying ways to create an effective system of accountability. Creating a culture of accountability, as extensively illustrated in Chapter 5 and discussed in Chapter 6, where individuals easily identify what is expected of them and understand what the organisation stands for and is working towards - a culture of accountability where individuals are able to experience fairness, trust, transparency and ownership supported by strong organisational ethics and values and a deeply engrained acceptance that poor performance, poor behaviour or a lack of delivery against expectations will not be tolerated, is evidently a catalyst to the development of a system of accountability.

Certain key mechanisms, as identified in Section 6.5.1, should be used to ensure the culture of the organisation is experienced or enacted and supports the factor in having a degree of influence when considering accountability within an organisation. This influence will only be effective up to a critical threshold when an additional factor will need to be introduced to elevate the levels of accountability exercised by individuals. A preferred sequential process has been identified through the findings and the next factor that would have the most impact at this stage would be the 'Systems in Place in the Organisation' as seen in Figure 11. However, any one of the factors could be introduced as all need to be in place and are necessary. Before explaining the 'Systems in Place

within an Organisation' as an influencing primary construct, the 'Strategic Leadership of the Organisation' needs to be considered.

### **7.2.2.3 Strategic Leadership in the System of Accountability**

The second foundational primary construct which also forms part of the starting point when establishing a system of accountability is the 'Strategic Leadership of the Organisation', as illustrated in Figure 11. The strategic leadership and the culture of the organisation are deeply interconnected and are difficult to separate out. Whilst participants identified each factor as separate entities, they were often discussed together which is a clear indication of their interdependence and close connection, as evidenced in Chapter 5. This relationship is represented by the two dark arrows situated between the two factors in Figure 11. The strategic leadership has a significant and defining part to play in setting and driving the culture of the organisation and is instrumental in influencing accountability within an organisation. Furthermore, leadership supporting accountability practices which are underpinned by the designed strategy as well as leading accountability through transparent examples compounds the effectiveness of both the leadership as a factor and the culture as a factor, elevating levels of exercised accountability within an organisation. It is important to note that both these factors form part of the informal aspect of the system of accountability.

The 'Strategic Leadership of an Organisation' has key mechanisms, as discussed in Section 6.5.1.3, that should be used in order to ensure the factor has a certain level of influence. This too will allow for the level of accountability exercised to reach a critical threshold as illustrated in Figure 11. Collectively, 'Strategic Leadership of an Organisation' and the 'Culture of an Organisation' have the same critical threshold where the mechanisms used to ensure levels of accountability are exercised will only support the factor up to a point when additionally factors need to be introduced in order to maximize accountability within an organisation.

### **7.2.2.4 Systems in Place within the Organisation in the System of Accountability**

The 'Systems in Place in the Organisation' are significant and very important when establishing a system of accountability as illustrated in Chapter 5 and discussed in Chapter 6. The 'Systems in Place in the Organisation' form part of the formal and measurable components of the accountability system and as a result, offers the

opportunity to hold someone accountable whilst playing a supporting and structural role within the system of accountability. There are a significant number of different mechanisms that ensure the influence of systems as a factor is experienced or enacted, as identified in Section 5.7.1 however, a few key mechanisms emerged that allow for a certain level of influence to be reached at which point the factor reaches its critical threshold. Again, at this point an additional factor needs to be introduced in order to compound the effectiveness of 'Systems in Place', 'Strategic Leadership' and 'Culture of an Organisation' as factors that influence accountability. The culture of the organisation, the strategic leadership and the systems in place within the organisation are strongly interdependent and interlinked and as an organisation progresses through the re-enforcing cycle of the system of accountability the complex relationships that exist between the factors that influence accountability emerge. Furthermore, the enhancing effect of the factors working together becomes increasingly evident.

#### **7.2.2.5 The Individual in the System of Accountability**

'The Individual' is a critical influencing factor when establishing a system of accountability as illustrated in Chapter 5 and discussed in Chapter 6. Ensuring that employees in an organisation have the capacity and the intrinsic motivation to hold themselves accountable has a direct influence in ensuring accountability. Personal or individual accountability, where employees hold themselves accountable for their performance, behaviour and delivery against expectations adds significant value in the development of a system of accountability. Most importantly, as illustrated in Figure 11, an employee's personal values and ethics must be directly aligned with the organisations ethics and values as depicted by the culture of the organisation.

Key mechanisms were identified, as discussed in 6.5.1.4, to enable 'The Individual' in influencing accountability within a system. These mechanisms should be in place in order for a minimum level of influence of 'The Individual' as a factor to be experienced or enacted at which point the critical threshold is reached. Again, additional factors need to be introduced in order to elevate the levels of accountability exercised by an employee.

It is important to recognise the further interdependence between 'The Individual' and the 'Systems in Place in the Organisation' and 'The Individual' and the 'Culture of an Organisation' and the 'Strategic Leadership of the Organisation'. The introduction of the

primary construct 'Clarity of Role and Tasks' following 'The Individual' is the next phase in the re-enforcing cycle within the system of accountability.

#### **7.2.2.6 Clarity of Role and Tasks**

'Clarity of Role and Tasks' is the final primary construct that makes up the system of accountability. The importance of the influence of this factor is evident in the findings from Chapter 5 and the discussion in Chapter 6. Role and task clarification are of great significance when considering accountability within an organisation and links directly to 'The Individual' within an organisation and should naturally form part of the sequential process illustrated in Figure 11. Clearly defining the scope and specifications of a particular role or task ensures clear expectations are set for the individual and more importantly are known. What has been repeatedly emphasised is that you cannot hold an individual accountable if they do not know. 'Clarity of Role and Tasks' ensure individuals are fully aware of what is expected of them and allows for the opportunity for an individual to be held accountable if they do not delivery on those expectations.

Key mechanisms that enable 'Clarity of Role and Tasks', as an influencing factor, to be experienced or enacted when considering the system of accountability were identified and discussed in Section 6.5.1.5. Again, the key mechanisms allow for a certain minimum level of influence to be experienced up to which point a critical threshold is reached. In order to elevate the levels of influence and increase accountability within an organisation, an additional factor needs to be introduced. 'Clarity of Role and Tasks' form part of the re-enforcing cycle of the system of accountability and the setting of expectations as defined by the factor feeds directly back into the 'Culture of the Organisation'.

#### **7.2.2.7 Summary of the 'System of Accountability' Model**

A system of accountability is established by ensuring that the five primary constructs of 'Culture of an Organisation', 'Strategic Leadership', 'Systems in Place', 'The Individual' and 'Clarity of Role' are present and experienced by individuals within a given organisation. Identified key mechanisms should be used to ensure the critical threshold for each factor is reached, at which point the other factors need to be in effect in order to elevate the levels of accountability exercised by employees. The collective achievement of the critical threshold is essential in order to ensure the effectiveness of the system.

Once passing the critical threshold, a compounding effect is experienced as each factor is enacted, ensuring maximum accountability within the organisation. The factors working collectively is paramount, for example, an organisation could have extremely effective and useful systems but have a poor accountability culture or the wrong type of individual, eliminating the reinforcing effect of the cycle and reducing levels of accountability. If factors are negatively experienced they can take on an inhibiting effect and if a single factor is missing, the system implodes and the outcome is not achieved.

### **7.3 Recommendations for Managers**

The interview data and findings from Research Question 1 – 4 illustrated that the traditional understanding of what influences accountability is no longer relevant in current organisations. Furthermore, the increasing effectiveness of different forms of informal accountability is becoming more prominent and needed when wanting to establish an effective system of accountability. It is important for managers to recognise the diminishing role they play in enforcing accountability within an organisation and the need to look for alternative influences in order to have an impact. It is therefore recommended that managers utilise the ‘System of Accountability’ model that was developed through this research.

Managers should aim to ensure that all five primary factors are in effect and experienced by individuals in the organisation through the implementation of the key mechanisms established in the research:

- Managers should take time to develop the social capital within their teams and leverage off the established networks to promote the culture of the organisation. Supporting this, a keen focus on the development of positive individual behaviour and the development of effective and behavioural relationships will increase the influence culture has when considering accountability in an organisation. Managers must promote the strong vision, mission and values of the organisation as developed by leader and make uses of tools such as the employee climate or cultural surveys in order to gauge the progress of their time and the alignment of individuals to the organisation.
- When implementing systems to support accountability in the organisation, managers should at the very least use a combination of positive reinforcement through the use of rewards and recognition, remuneration and incentives and

planned progression, effective performance review, management and development systems. These should be facilitated through frequent feedback and conversations established to continually track progress towards expected outcomes and should fully support the culture of the organisations.

- Most importantly, managers should look to ensure that the right kind of individual is brought into the organisation. Managers should seek to employ individuals who have a strong tendency for personal or individual accountability and who by nature hold themselves accountable for poor performance and non-delivery. Furthermore, ensuring that the individual's ethics and values are directly aligned with the organisation is critical when establishing a system of accountability. Tailoring recruitment and selection processes to ensure accurate selection and developing training and development programmes that will support the individual in further aligning to the culture of accountability would be of particular use.
- Managers should take the time to ensure that the role or task assigned to an individual is clearly stipulated and understood through the use of well-developed job and task descriptors. Eliminating ambiguity is essential and ensures that individuals cannot claim they did not know and so cannot be held accountable. This can be further improved through clear and effective communication. Through this process, managers must clearly define what an individual is responsible for and what the individual is accountable. The implementation of the RACI tool can support in effectively defining an individual's role.

#### **7.4 Recommendations for Future Research**

There is very little empirical evidence on the influence of identified drivers of accountability within organisations. The following six recommendations for future research would add significant value to the existing literature:

- There is an overwhelming need for research to be conducted into the role organisational culture plays in influencing accountability and the impact it has on an individual's perceived accountability
- Research into understanding what managers perceive versus what their employees perceive to be the drivers of accountability would be useful and of importance.
- Peer accountability is significantly under researched and little is understood about the phenomenon. With the changing nature of modern organisations and an

increasing shift towards a matrix organisation structure, a further in-depth study of the influence of peer-to-peer accountability in matrix organisations could be conducted.

- The potential impact of multiple managers or dual reporting lines on individual accountability is an area that requires further research.
- Understanding the relationship between the type of systems implemented to ensure accountability and the culture of the organisation is an area where further research could be conducted
- Understanding the implications of an individual's cultural background on their perceived accountability within a team or organisation is an area that is largely unexplored
- Finally, the 'System of Accountability' model could be further validated in companies that are known to have high levels of accountability.

## 7.5 Research Limitations

As previously mentioned, qualitative research is subjective and is at risk of being affected by a number of biases (Saunders & Lewis, 2012; Zikmund et al., 2013). Further identified limitations are as follows:

- The interviewer was not expertly trained in interviewing and this could have had an impact on the results of the collected data (Agee, 2009).
- The sample selected consisted of experts, directors, executives, senior managers and consultants in the field of management. There was no attempt to establish the opinions of individuals in lower level positions in an organisation in order to understand the perspectives of such individuals.
- Only a limited number of individuals from Johannesburg, Gauteng, South Africa represented the sample and therefore, geographical bias in the participant's responses could have taken effect.
- Furthermore, generalisability to all private firms could not be possible as the number of sectors represented in the sample was limited to 6 different sectors. Only individuals from a single firm in each of these sectors were included.

## 7.6 Conclusion

The literature shows that accountability is a core concept that is central to improved performance in organisation. Despite this, a significant amount of ambiguity remains with little evidence of how to effectively implement systems of accountability in order to ensure improved performance of individuals, teams and organisations. This research set out to contribute in closing this gap that exists in the literature. The findings that emerged from the 20 leaders that were interviewed established a clear understanding as to the best practice in the field. This report resulted in the development of the 'System of Accountability' model which integrates the five key primary constructs that emerged as the main factors that drive accountability.

This study contributes to the literature through the empirical research which provides key insights into the different factors and the understanding of the complexity of the phenomenon. Furthermore, it is hoped that this research further contributes to the practice of management through the application of the 'System of Accountability' model by leaders and consultants who are seeking to drive accountability and improve performance within organisations.

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## 9. APPENDICES

### Appendix 1: Invitation to Participate in Research Study

Dear XXXXX

Thank you for taking my telephone call earlier today. As discussed, I am finalising an MBA at the Gordon Institute of Business Science and I am in the process of completing the compulsory research report component of the degree. My research project title is 'Factors that Influence Accountability in Organisations'. The concept of accountability in this context refers specifically to individuals being held to account and is in regards to performance, behaviour and actions within a workplace environment. The aim is to establish which specific factor has a greater influence when holding individuals accountable for their performance, behaviour and actions within the work environment. I believe that you have the necessary expertise and experience needed to provide key insights into this area of study. I would greatly appreciate your participation in this research by agreeing to be interviewed on the subject matter. The interview will be a semi-structured, in-depth interview and will last approximately 45 minutes. I plan to conduct the interviews during the months of June and July. Please find attached a copy of the consent form that you will read prior to the interview commencing. The interview will be confidential and you will remain anonymous.

The research questions I aim to answer through this process are as follows:

1. Establish what are considered to be the major factors that drive accountability.
2. Of the identified factors that drive accountability, which is perceived to be the most impactful?
3. What is the relationship between the factors that drive accountability?
4. How are each of the accountability factors enacted or experienced and what are the advantages or disadvantages of each?

Please can you confirm your agreement to take part, as per our telephone conversation and indicate your availability to be interviewed during the months of June and July 2015.

I look forward to hearing from you.

Kind regards

Hayley Owens [hayley.owens@me.com](mailto:hayley.owens@me.com)

## Appendix 2: Consent Form

### INTERVIEW CONSENT FORM

#### FACTORS THAT INFLUENCE ACCOUNTABILITY IN ORGANISATIONS

**Researcher:** Hayley Owens, MBA Student at the Gordon Institute of Business Science, University of Pretoria

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I am conducting research into which factors influence accountability within organisations, and I am trying to find out more about what drives the accountability of individuals with regards to their performance, behaviour and actions.

The interview is expected to last about an hour, and the information and insights gained through the interview will hopefully help me to better understand the concept of accountability and will help to determine which factors have the greatest influence on accountability within the workplace.

Your participation is voluntary and you can withdraw at any time without penalty. The audio recording of this interview is also voluntary and you may choose not to be recorded. All data will be kept confidential and any quotations used will be anonymised. If you have any concerns, please contact my supervisor or I. Our details are provided below:

Hayley Owens  
[hayley.owens@me.com](mailto:hayley.owens@me.com)  
0769302170

Margie Sutherland  
[sutherlandm@gibs.co.za](mailto:sutherlandm@gibs.co.za)  
011 771 4362

Participant's Name: \_\_\_\_\_

Signature: \_\_\_\_\_

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

Researcher's Name: \_\_\_\_\_

Signature: \_\_\_\_\_

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

### Appendix 3: Interview Questionnaire

Name:

Start Time:

Organisation:

End Time:

Job Title:

Date:

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Thank you for agreeing to meet with me today. I really appreciate your time and input into this research.

The title of the research is 'Factors that influence accountability in organisations' The concept of accountability in this context, refers specifically to individuals being held to account and is in regards to performance, behaviour and actions within a workplace environment. The aim is to establish which specific factor has a greater influence when holding individuals accountable for their performance, behaviour and actions within the work environment.

The key objective of this research is:

- Establish what drives accountability in organisations
- Understand which factor has the greatest impact when considering accountability within an organisation
- Understand if there is a relationship between the factors of accountability
- Understand how the factors are enacted or experienced in an organisation

The nature of this research and interview is both conversational and exploratory. I would like to encourage you to speak freely and be confident in the fact that the information shared in this interview will be confidential and you will remain anonymous.

Before we begin, may I ask you to please sign the consent form and can you please confirm that you are happy for me to record the interview using an audio recording device?

**Question 1:**

What is your understanding of the concept of accountability?

**Question 2:**

What drives accountability in an organisation?

<b><u>Potential</u> Prompts that could be used in the interview</b>	
Systems	
Manager	
Peer/ Colleague/ Friend	
Individual	

**Question 3:**

Of the factors you identified previously, which one has the most influence in ensuring staff members meet expectations and perform well within a given organisation?

Factor 1:	Why:
Factor 2:	Why:
Factor 3:	Why:

**Question 4:**

If you were given 100 points to allocate to the identified factors that drive accountability, how would you allocate the points in order to establish importance?

Factor	Points
Systems	
Manager	
Peer/ Colleague/ Friend	
Individual	

**Question 5:**

Are the identified factors that drive accountability effective in isolation or do they work better in combination with other factors?

**Questions 6:**

How are these factors united or pulled together in order to have an effect?

**Question 7:**

What mechanisms form part of the systems of accountability to ensure staff members are being held to account for their actions, behaviour and performance?

**Question 8:**

What are the pro's and con's of the mechanisms your organisation uses as part of the accountability system?

Use for Questions 7 and 8

<b>SYSTEM MECHANISMS</b>		
<b>Mechanisms</b>	<b>Pro's</b>	<b>Con's</b>
<b>Balance Score Card</b>		
<b>KPI</b>		
<b>Performance Reviews</b>		
<b>Incentives</b>		

<b>MANAGER MECHANISMS</b>		
<b>Mechanisms</b>	<b>Pro's</b>	<b>Con's</b>

PEER MECHANISMS		
Mechanisms	Pro's	Con's

INDIVIDUAL MECHANISMS		
Mechanisms	Pro's	Con's

OTHER MECHANISM		
Mechanisms	Pro's	Con's

OTHER MECHANISM (2)		
Mechanisms	Pro's	Con's

## Appendix 4: Ethical Clearance Letter

# **Gordon Institute of Business Science**

University of Pretoria

Dear Ms Hayley Owens

Protocol Number: **Temp2015-00866**

**Title: Factors that Influence Accountability in Organisations**

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

You are therefore allowed to continue collecting your data.

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

Kind Regards,

GIBS Ethics Administrator