

Perceptions of Leadership Accountability and Accountability Practices

IPAC 2023
Washington, DC



Agenda

- Background research
 - IPAC 2020
 - Bergsteiner's *Holistic Accountability Model*
- Exploratory Study, conducted in 2021
 - Operational Definitions
 - Hypotheses
 - Findings
 - Future Research

Agenda

- In the space of employee engagement: Consider employee perceptions of organizational accountability capacity as an area of measurement for your next effort
 - leadership accountability is unique from traditional performance management systems
- Building accountability systems: Organizational communication plays a vital role, and a cohesive accountability system would need to incorporate this in planning
- Opportunity to explore to accountability systems as organizational safeguards that make leadership positions more attractive to employees otherwise not interested in leadership roles
- Connection to employee JS, TI, and engagement has been established – it's time to expand and look for dynamic patterns in organizational behavior

Accountability Research

Accountability in Decision Making

- Social cognition experiments examine individual decision-making processes in the face of varying accountability scenarios (Tetlock, 2001)
 - *If you do (not) expect to defend your decision publicly, does it change how you make your decision?*
 - Yes.

Retrospective Examinations of Accountability Systems

- Available case studies reflect on the consequences faced by organizations found to be at fault for events with a negative impact on a society (Kiyomiya, 2006)
 - Impacts on financial oversight
 - *Was every aspect of the workplace culture corrupt?*

Between these polar examples, there's wide middle ground in the fields of organizational design and leadership development that could benefit from incorporating accountability theory.

Accountability Models and Definitions

- Operational definitions of accountability vary widely in the psychology and management research body, and accountability often mentioned as an expectation without being formally defined (Bergsteiner, 2012)
- Models typically skew towards a negative connotation (Bergsteiner, 2012)
 - *Are people getting into trouble when they should?*

Holistic Accountability Model

*Bergsteiner, 2012 published a summary of research and developed a comprehensive, theoretical, model of accountability to account for complex accountability relationships and processes titled *The Holistic Accountability Model**

This includes 8 operational definitions for types of responsibility and 2 types of accountability

IPAC 2021 Round Table on Leadership Accountability

- Managed by the same research team that completed study
- Asked questions to gauge interest in the topic and determine what work is being done in this area
- Do you work in this area?

Bergsteiner's Model of Accountability

- Bergsteiner's definition includes the dynamic process of behavior evaluation and responses, which can be observed from organizational events and assessed at the employee and supervisory level.
- Bergsteiner (2012, p. 25) defines Accountability as *“the process of subjectively or objectively evaluating the contributions that others have made to a consequence; where appropriate, calling on these others to account for the consequences and for how this consequence came about; and applying accountability responses such as rewarding, sponsoring, mentoring, supporting, giving feedback, counselling, training, directing sanctioning or punishing.”*

Leader Accountability Defined

- **Leader accountability is defined as a process by which individuals are subjectively or objectively evaluated on contributions and their relevant consequences, and how accountability responses such as rewards or punishments are applied (Bergsteiner, 2012).**
 - Defined as a process, rather than an outcome, allows for further examination of employee perceptions and observations.
 - This construct is important to understand and promote ethical leadership behavior (Ghanem & Castelli, 2019).
 - There has been a notable disconnect between leaders and non-leaders on leader ethics, wherein organizations fail to account for the standards employees have for leader actions (Petrick & Quinn, 2000).

Measures of effective leadership

- Accountability is the “Achilles heel” of 360° feedback (London et al. 1997)
- Seventy-five percent of leadership development programs within surveyed industries were not perceived as effective (Crawford & Kelder, 2019)
- Loew & Wentworth (2013) found that 64% of US businesses surveyed used internally constructed leadership feedback assessments rather than utilizing the empirically based assessments
 - Not developed within academic disciplines, often lack the subject matter expertise, reliability, and validity found in scales developed within academia and may contain bias.

How to measure effective leadership?

- Petrick & Quinn (2001) noted that tangible assets (e.g., profit, financial gain, corporate growth) and short-term advantages often overshadow intangible assets (e.g., integrity, ethical business practices) that promote long-term advantages, though the consideration of intangible assets, such as integrity, in organizational decision making was associated with greater long-term outcomes that result in increased organizational assets, both intangible and tangible (Petrick & Quinn, 2001; Church et al., 2017; Mackey et al., 2018; Tao et al., 2017; Howald et al., 2018).
- Petrick and Quinn (2001) identified 3 themes of the challenges in holding business leaders accountable for upholding integrity in organizations: 1) Integrity capacity, 2) judgment integrity, and 3) practices to better prepare leaders to responsibly manage integrity as an intangible asset within an organization.

Accountability, Organizational Communication, and Cognition

- Employee expectations of decision-making transparency and accountability practices are central to organizational communication.
- In a study examining social contingency models of judgment, Tetlock, Skitka, and Boettger (1989) approximated accountability as a requirement for an individual to justify their beliefs to an audience with known or unknown views.
- These findings indicate that establishing the expectation of having to be accountable to an audience for a decision changed decision making process and allocated attention, and that knowing the audience's view, such as from upward directional feedback from staff level employees to leadership, may provide the informational context to change how decisions are made.
- Question for engagement researchers delivering upward feedback to leaders – How'd that go?

Leadership Accountability Exploratory Study

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Topics of Study:

- What Accountability practices are currently used in organizations?
- How are accountability actions communicated to the workforce?
- How do employee perceptions of *if and how* their own leadership is held accountable relate to job satisfaction and turnover intentions?

Research Questions

- This study seeks to apply Bergsteiner's meta-theory of accountability to explore how employees experience leader accountability administered at the organizational level. The variables of leadership accountability, presence of accountability systems, organizational communication, job satisfaction, and turnover intentions were investigated using the following exploratory research questions:
- Research Question 1: Do employees perceive their organizational leadership as being held accountable for behavior that impacts the organization?
- Research Question 2: From the employee perspective, what specific accountability practices are present and currently in use?
- Research Question 3: Are accountability practices communicated to employees in organizations?
- Research Question 4: What relationship exists between perceptions of accountability, organizational communication, and employee job satisfaction and turnover intentions?

Hypotheses

H₀: Employee perceptions of leadership accountability practices will have no relationship to job satisfaction or turnover intention.

H₀: Employees reporting a presence of leadership accountability practices will have no relationship to job satisfaction or turnover intention.

H₁: Employee perceptions of leadership accountability practices will significantly impact job satisfaction and turnover, such that as employee perceptions of leadership accountability tend to increase, job satisfaction will tend to increase.

H₂: Employee perceptions of leadership accountability practices will significantly impact job satisfaction and turnover, such that as employee perceptions of leadership accountability tend to increase, turnover intention will tend to decrease.

H₃: Organizational communication will serve as a moderator on the effects of the relationship between employee perceptions of accountability practices and employee job satisfaction and turnover intentions.

H₄: Employees working in organizations that communicate accountability practices and that take actions consistent with espoused accountability practices on behalf of the organization will report higher levels of job satisfaction and lower levels of turnover intention.

Additional research question: Study participants in leadership roles will report greater insight into organizational accountability practice than participants in non-leader positions.

Sample

- Participants recruited through a Qualtrics panel.
- Requirements for participation:
 - 18+
 - Employed for at least 18-months prior to taking the survey,
 - Full-time position.
- An initial sample was collected, and participants who failed an attention check were removed from the data and replaced with participants from a second supplementary sample.
- We obtained a sample of 220 participants, which included employees in leadership roles ($n=166$) and non-leadership roles ($n=54$).

Measures

- Our online survey contained the following measures:
 - **Perceptions of Leader Accountability:** We used a measure adapted from the Leader Practices Questionnaire (Walker et al., 2014).
 - **Presence of Leader Accountability:** This measure was a 14-item checklist of observable consequences for good or poor leadership performance.
 - **Leadership Opinions about Accountability:** A 4-item measure provided to only participants in supervisory roles, Items asked participants whether they felt the organization held them accountable for their performance.
 - **Organizational Communication:** A 3-item measure about perceptions of organizational transparency about accountability.
 - **Job Satisfaction:** We used the Job Satisfaction Scale (Iverson et al. 1998).
 - **Turnover Intentions:** We adapted Emberland & Rundmo's (2010) measure for this study.

Definition of terms

- **Accountability Practices**: An organization's rules, processes and actions taken to hold employees accountable for behavior that takes place at or outside of work that impacts organizational performance or public perception of the organization (reputation). Accountable employee behavior is not limited to on-the-job work performance and can include actions taken by the employee outside of work hours and off employer property. An example of an accountability practice is an organizational policy of suspending employees while they are under criminal investigation or rewarding employees that implement an innovative solution to a problem.

Definition of terms

- **Organizational Communication of Accountability Practices**: The transparent and direct communication of organizational decisions related to leadership accountability, including establishing and communicating precedents for behavioral expectations, taking a position on public events, and the consistency with which accountability actions are adhered to and shared with the workforce or larger public.
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- **Leaders**: high-level decision makers overseeing one or more organizational function, work team, or deliverable. For the purposes of this study, non-supervisory individual contributors that do not oversee a work team, organizational function, or organizational deliverable are not considered leaders.

Perceptions of Leader Accountability Practices

7. Leaders in my organization are held accountable for their behavior at work.
8. Leaders at my organization are held accountable for their conduct outside of work that impacts organizational performance.
9. Leaders at my organization are held accountable for their conduct outside of work that impacts organizational reputation.
10. In general, leaders at my organization are held accountable for their behavior.
11. In my organization, no employees are held accountable for their conduct.
12. In my organization, staff level employees are held accountable for their conduct, but leaders are not.
13. In my organization, leaders are not held accountable for their work performance.
14. In my organization, leaders are not held accountable for their conduct.
15. It is well known that leaders in my organization are not held accountable for their actions.
16. My organization holds leaders accountable.
17. My organization has a reputation for holding leaders accountable.
18. There is a disconnect between staff and leadership on how performance management systems work (REVERSE SCORE).
19. Where I work, organizational priorities are integrated with ethical policies
20. As an organization, we do not try to gain an advantage by deceiving others.

Presence of Accountability Systems

7. My organization has an established process in place to hold leaders accountable for their actions.
8. If a leader in my organization hurts work performance, my organization is prepared to hold them accountable.
9. My organization has a performance management system, but it doesn't seem to apply to leaders.
10. My organization has a performance management system that holds leaders accountable.
11. The performance management system in my organizations seems to keep leader's work performance on track.

Presence of Accountability Systems

Accountability practices observed: To the best of your knowledge, indicate how the leaders in your organization have been held accountable for their behavior within the last 5 years. (Select all that apply).

- Removed from employment
- Suspended with pay
- Suspended without pay
- Placed on leave pending investigation
- Received a verbal warning to correct behavior
- Received a written warning to correct behavior
- Publicly admonished or disavowed by the organization (press release)
- Internally admonished or disavowed by the organization (internal organizational communications)
- Allowed to retire or resign in lieu of being removed from their position
- Publicly recognized for doing good work
- Rewarded for achieving an organizational goal
- Given monetary incentives for quality performance
- I have no knowledge of leaders being held accountable at my organization
- Other (open text)

Leader only accountability perception questions (logic, if yes to item 1)

28. My organization holds me accountable for my performance as a leader.
29. As a Leader, I am held accountable for organizational decisions.
30. In general, Leaders in my organizations are held accountable for their treatment of employees.
31. Top management would be willing to investigate employee claims of problems with their leader.
32. The organization would take steps to remedy an employee's dissatisfaction with a leader.

Organizational Communication of accountability practices (disagree to agree, do not know)

28. In the past, my organization has shared with me when they have taken action to hold leaders accountable.
29. In the past, my organization has shared with me how they have taken action to hold leaders accountable.
30. When an issue of leadership accountability takes place in the public eye, my organization does not publicly respond.
31. When an issue of leadership accountability takes place in the public eye, my organization typically does not address the issue with the workforce at all.
32. In general, my organization communicates with the workforce when a leader has been held accountable for their actions.
33. In the last five years, how has your organization communicated around leaders being held accountable for their actions? (Select all that apply/ open text other option)
 - a. My organization made public statements designed for external stakeholders.
 - b. My organization communicated directly with the workforce in writing.
 - c. My organization verbally shared information with the workforce about the events that transpired, and the actions taken.
 - d. My organization prepared a public response that was shared directly with employees.
 - e. My organization prepared a public response but did not address the issue with employees.

Job Satisfaction

- 28. I find real enjoyment in my job.
- 29. I like my job better than the average person does.
- 30. I am seldom bored with my job.
- 31. I would not consider taking another kind of job.
- 32. Most days I am enthusiastic about my job.
- 33. I feel well satisfied with my job.

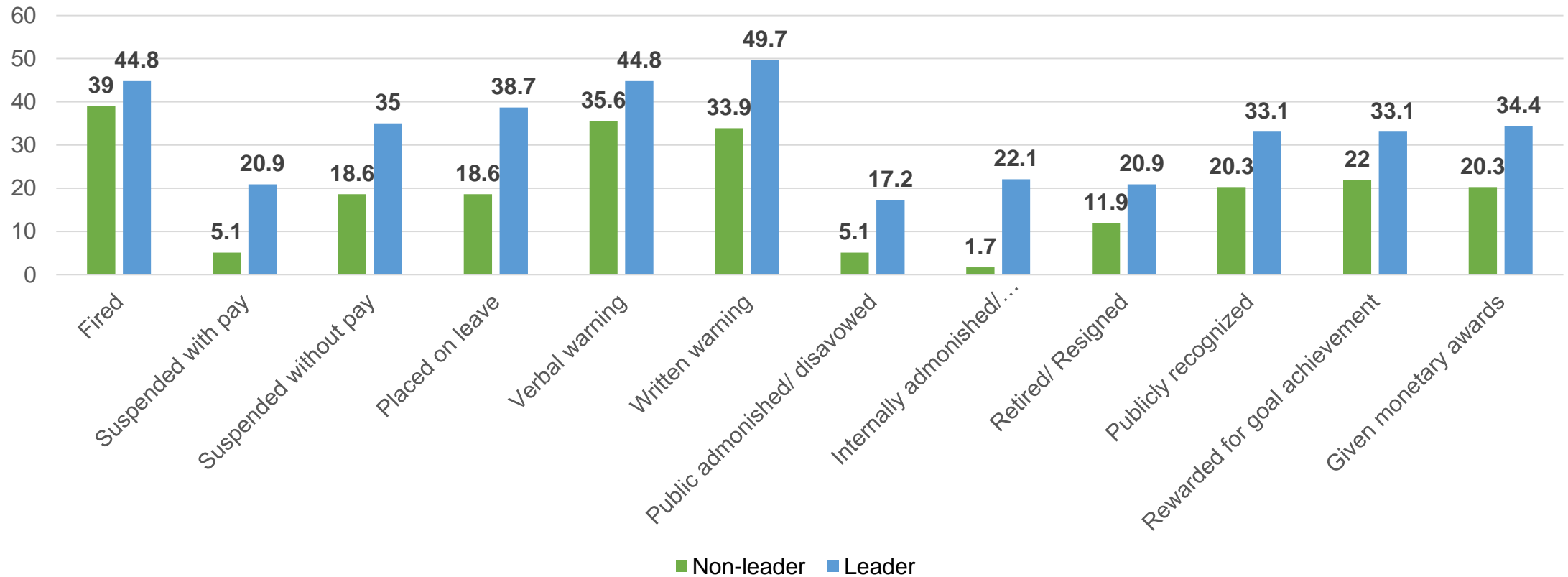
Turnover Intentions

28. I often think about applying for a job somewhere else.
29. If I had different alternatives I would probably not work in the same place as now.
30. I have the best of all possible jobs.
31. After all I have been through it is not going to take much before I apply for a job somewhere else.
32. I will probably not stay at the same workplace until I reach retirement

Topics of Study:

- What Accountability practices are currently used in organizations?
- How are accountability actions communicated to the workforce?
- How do employee perceptions of *if and how* their own leadership is held accountable relate to job satisfaction and turnover intentions?

Results: Percent Observed Accountability Practices



Industries Represented

	N	%
Other services (except public administration)	30	13.5%
Health care or social assistance	25	11.2%
Manufacturing	22	9.9%
Construction	21	9.4%
Finance or insurance	20	9.0%
Information Technology	18	8.1%
Educational services	17	7.6%
Retail trade	16	7.2%
Accommodation or food services	12	5.4%
Professional, scientific or technical services	11	4.9%
Transportation or warehousing	11	4.9%
Arts, entertainment or recreation	5	2.2%
Management of companies or enterprises	3	1.3%
Admin, support, waste management or remediation services	3	1.3%
Real estate or rental and leasing	2	0.9%
Wholesale trade	2	0.9%
Unclassified establishments	2	0.9%
Forestry, fishing, hunting or agriculture support	1	0.4%
Utilities	1	0.4%
Missing	1	0.4%

Organization Size

How many employees work in your organization?

	N	%	
1-4	3	1.3%	
5-9	7	3.1%	
10-19	11	4.9%	
20-49	11	4.9%	
50-99	26	11.7%	
100-249	32	14.3%	
250-499	28	12.6%	
500-999	45	20.2%	
1000 or more	59	26.5%	
Missing	System	1	0.4%

Dichotomized Perceptions of Accountability and Criterion

Full Measure, dichotomized where 1 means less than 3.00 on their scale score, and 2 means more than 3.00 on their scale score.

ap_dx		js_scale	ti_scale	com_scale
1.00 (Low)	Mean	3.3984	3.5048	2.7381
	N	42	42	42
	Std. Deviation	.87364	.86361	1.25919
2.00 (High)	Mean	4.0310	2.8793	4.1011
	N	179	179	178
	Std. Deviation	.63974	.95103	.88940
Total	Mean	3.9108	2.9982	3.8409
	N	221	221	220
	Std. Deviation	.73161	.96502	1.10655

Regression Results for Non-Leaders

Predictor	Job Satisfaction		Turnover Intentions	
	β	p-value	β	p-value
Perceptions of Leadership Accountability	.07	.60	-.47	.001
Organizational Communication	.38	.008	-.08	.57
R²	.42		.51	

Regression Results for Leaders

Predictor	Job Satisfaction		Turnover Intentions	
	β	p-value	β	p-value
Perceptions of Leadership Accountability	-.23	.008	-.72	<.001
Leader Only Opinions about Accountability	.54	<.001	.18	.05
Organizational Communication	.16	.038	-.004	.96
R^2	.54		.63	

Discussion

- Presence of accountability: Non-leader employees were mostly neutral about the presence of accountability, while leader employees were more likely to feel that accountability was present in their organization.
- Perceptions about accountability may have important organizational impacts; here, we found that participants who tended to perceive leaders as less accountable also tended to be less satisfied and more interested in leaving the organization soon.

Limitations

- Convenience sample
 - Deception and careless responding are inherent potential problems
Attention checks were present
 - A surprising number of respondents self-identified as leaders
 - Leader defined beyond supervisory status
- Cross-sectional study, causality cannot be inferred.

Future Research

- Obtaining a sample from one or more identifiable organizations, with leader and non-leader personnel sampled, would yield more impactful results.
- Measures performed well in terms of reliability in current sample would like to see repeated in different sample
- Professionals working in the space of engagement: Consider leadership accountability systems and related organizational communication efforts as an area of measurement for your next effort.

Future Research

- Measure and consider participant roles and leadership experience.
 - The notable difference between supervisory and non-supervisory employees suggests that
- This difference also suggests that understanding what aspects of supervision might help to bolster perceptions of accountability.
- This can provide guidance to organizations on how to improve transparency while still adhering to appropriate confidentiality around personnel decisions.