THE MEDIATING EFFECT OF INFORMAL ACCOUNTABILITY FOR OTHERS

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ABSTRACT

This study is a systematic inquiry into the relationship between personal and organizational antecedents (i.e., self-regulation and embeddedness), informal accountability for others (IAFO), and organizational citizenship behaviors (OCB). The novel contribution that this paper attempts to make to the literature is showing that the relationships between embeddedness, self-regulation and OCBs are at least partially mediated by IAFO. We investigated these hypotheses using data collected across two different samples: an organizational sample of 105 employees from a physical fitness facility and the other an amalgam sample of 187 working adults. Results indicated that IAFO fully mediated the relationship between self-regulation and OCB and partially mediated the relationship between embeddedness and OCB in the organizational sample. Data from the amalgam sample suggested that the relationship between self-regulation and OCB also was fully mediated IAFO, and the embeddedness - OCB relationship partially mediated. Strengths, limitations, directions for future research, and practical implications are discussed.

KEYWORDS: embeddedness, informal accountability for others, organizational citizenship behavior

JEL: M1

INTRODUCTION

Hard on the heels of several high-profile US corporate scandals (e.g., Enron, WorldCom, Arthur Anderson, and more recently Fannie Mae) comes a growing concern in both academic literature and the popular press concerning a perceived lack of accountability. Accountability is a fundamental aspect of both personal and organizational life (Tetlock, 1985, 1992). A lack of accountability may usurp a firm's legitimate governance system of checks and balances, consequently affecting the performance of the organization adversely (Yarnold, Muesur, & Lyons, 1988; Enzele & Anderson, 1993). So fundamental is accountability that Lerner and Tetlock (1999) contended that social interactions would be impossible without it. However, accountability need not always be a formal system or reporting, and often individuals will feel pulled in several different directions at once by various constituencies (Cummings & Anton, 1990). This suggests that others are important in determining how accountable one feels.

We contend that informal accountability for others exists in virtually all work settings. Frink and Klimoski (1998, 2004) noted that external conditions help shape perceptions of accountability, but that ultimately it is the individual's choice whether it is accepted. It is our contention that individuals choose to engage in behaviors that demonstrate their accountability for others. In other words, it is not just there, it is enacted and embraced as a tool for managing the environment and reducing uncertainty. This is prediction consistent with control theory predictions that individuals will engage in such behaviors because they seek to minimize the discrepancy between their present condition and a desired goal state (Carver & Scheier, 1982).

To date, little research has dealt with the notion that individuals might feel accountable for others at work. Fundamentally, this paper is intended to help further establish the construct of informal accountability for

others (IAFO) - the public demonstration that one is willing to answer for the attitudes and behaviors of individuals in an organization regardless of formal position within the firm, rank, or mandate by the organization. We also intend to close a gap in accountability theory. It is important for the field to ascertain if individuals actually feel accountable for others, and if so, what motivates individuals to seek IAFO. Furthermore, once established, scholars and practitioners alike will benefit by the demonstration of its effects on organizations.

One organizational outcome that continues to attract attention from researchers, which might prove illuminating in conjunction with IAFO, is organizational citizenship behavior (OCB). These are extra-role behaviors carried out by individuals to promote organizational well-being, despite the fact that there is no formal mandate to do so (Brief & Motowidlo, 1986). Several authors have posited that, employees' citizenship behaviors can be distinguished based on the target of the behaviors (Lee & Allen, 2002; Organ & Konovsky, 1989). Those targeted at the organization focus on, and benefit, the firm directly (Williams & Anderson, 1991). This dimension includes creative deployment of personal energies, organizational loyalty, compliance, and job dedication (e.g., come to work early/stay late).

The other dimension of OCB is aimed at individuals. These actions immediately benefit specific others (e.g., peers, supervisors, subordinates) and indirectly benefit the organization. Individual-targeted behaviors include other helping behaviors (e.g., mentoring), positive cooperative behaviors (e.g., altruism and courtesy), and other types of interpersonal facilitation (Podsakoff, McKenzie, Paine, & Bachrach, 2000). The current research attempts to determine if, by seeking to answer for others, individuals positively affect the efforts of others thus promoting acts of good organizational citizenship. Also important to the current research, and the field in general, is further developing and evaluating antecedents of IAFO that are conceptually linked to OCB. In this respect, embeddedness (Mitchell, Holtom, Lee, Sablynski, & Erez, 2001; Lee, Mitchell, Sablynski, Burton, & Holtom, 2004) and self-regulation (Vohs and Baumeister, 2004) might prove fruitful.

An important element of self-regulation is attentional control, which represents the ability to voluntarily attend to relevant stimuli, while ignoring extraneous environmental cues (Baumeister & Heatherton, 1996). Research indicated that those with high self-regulatory capabilities perform better on learning tasks (Grolnick & Ryan, 1987), and are more likely to experience feelings of psychological well-being and positive affect (Burton, Lydon, D'Allesandro, & Koestner, 2006; Reis, Sheldon, Gable, Roscoe, & Ryan, 2000). Research has established that positive affect promotes pro-social behaviors; particularly those related to the discretionary use of time to help others complete tasks (Organ, 1988; McKenzie, Podsakoff, & Fetter, 1993).

We contend that high levels of self-regulation will positively impact IAFO and is facilitated by reciprocal social obligations (Gouldner, 1960). In other words, when good performers (e.g., high self-regulator) speak up for struggling coworkers, they do so due to positive emotional states based on a high degree of certainty in their own abilities based on prior successes. Poorer performers feel obligated to take advice from these individuals when they have spoken on their behalf and will attempt to model their attitudes and behaviors after the better performers in hopes of higher achievement. Consistent with the research of Organ (1988) and McKenzie, Podsakoff, and Fetter, (1993), we anticipate that superior performers will then involve themselves with those for whom they are accountable to ensure their necessary skill development, and avoid possible damage to their reputations should their new-found protégés under-perform.

Our other major contention is that embeddedness promotes IAFO, which in turn predicts OCB. Embeddedness theory contended that transactions between individuals create future expectations of trust and reciprocity (Uzzi & Gillespie, 2002). These expectations arise because the embeddedness of interpersonal interactions are learned and mutually understood through socialization. Moreover, if initial

extensions of trust are accepted and reciprocated, embeddedness becomes self-reinforcing (Barney & Hansen, 1994; Uzzi, 1997). Embeddedness provides the essential priming mechanism for initial offers of trust and mutual reliance that, if accepted and returned, are solidified through reciprocal investments. We contend that embedded individuals are likely to seek IAFO due to the above described sense of trust and faith that speaking for others benefits both themselves (e.g., enhanced reputation as a team player) and their organizations.

LITERATURE REVIEW

<u>Accountability</u>

The development of theory in accountability research has been dominated by a relatively few number of major contributors. Among these competing conceptualizations are those rooted in the phenomenology of accountability (e.g., Tetlock, 1985, 1992), those that evaluate it vis-à-vis its relationship to responsibility (e.g., Schlenker, 1986), and deviation from social expectations (Cummings & Anton, 1990).

The phenomenological view of accountability, based on Tetlock's (1985, 1992) social contingency model, includes several empirically distinguishable, well-known sub-components common to the social psychology literature. These include (a) the mere presence of others (individuals expect that another will observe their performance (Zajonc, 1965; Zajonc & Sales 1966); (b) identifiability (individuals believe that what they say or do will be linked to them personally) (Price, 1987; Zimbardo, 1970); (c) evaluation (participants expect that their performance will be assessed by another according to some normative ground rules and with some implied consequences) (Geen, 1991); and (d) reason-giving (individuals expect that they must give reasons for their attitudes or behaviors) (Simonson & Nowlis, 2000).

Despite the prevalence of the phenomenological view, an interesting disconnect exists in empirical investigations of accountability. The social contingency model (e.g., Tetlock, 1992) proposes that accountability is largely subjective, and internal. However, the preponderance of empirical accountability studies has treated accountability as an objective, external condition (Frink & Klimoski, 1998, 2004; Lerner & Tetlock, 1999). This limitation has caused researchers to potentially miss many facets of informal accountability for others, leaving the construct largely underdeveloped. For example, no systematic examination has been given to determine which internal factors contribute to making one feel accountable for those who are not formal subordinates.

A major feature of the phenomenological view is its attention to individuals' behaviors depending on the time at which they realize they are accountable. It is possible individuals know *a-priori* that they are accountable for a given course of action. On the other hand, they may not know the audience to whom they answer until they have already made pertinent decisions. The phenomenological view predicts different behaviors based on this distinction. Generally, studies have shown that when individuals believe they have to justify their views, they express opinions consistent with those perceived to be held by the audience (e.g., Brief, Dukerich, & Doran, 1991). These findings help substantiate Tetlock's (1985, 1992) contention that the acceptability heuristic (often resulting in the rendering of lower quality, less cogent and complex decisions), is likely to occur as individuals seek to conform as opposed to come up with the "best" solution.

If individuals do not know the audience's opinions and thus cannot automatically conform, Tetlock (1985, 1992) contended they would preemptively self-criticize. In terms of proactive behaviors, pre-emptive self-criticism is likely to yield the most comprehensive and integrative decision making strategies. In effect, individuals consider as many "angles" as possible before determining the most appropriate course of action.

However, ignorance to the opinions of the reviewing audience is not certain to produce integrative strategic thinking. For example, both cognitive dissonance (Festinger, 1957) and impression management theories (Schlenker, 1980); Tetlock (1985, 1992) predict that individuals will engage in retrospective rationality (i.e., defensive bolstering) when their behaviors are at odds with the opinions and standards of the reviewing audience. Staw and Ross (1980) validated this assumption by showing that post-decisional accountability encouraged individuals to generate reasons as to why they were not wrong to act as they did.

The Pyramid Model of Accountability, in Schlenker's terms, refers to being answerable to audiences for performing to certain prescribed standards. This entails meeting obligations, duties, and expectations (Schlenker, 1986; Schlenker & Weigold, 1989; Schlenker, Weigold, & Doherty, 1991). The dimensions of these models are more formal and objective than phenomenological conceptualizations of accountability.

The "evaluative reckonings" described by Schlenker and colleagues (e.g., Schlenker, 1986, Schlenker & Weigold, 1989; Schlenker et al., 1991) are value-laden judgments that require an evaluator to possess information about three key elements in order to assign culpability. The elements necessary to make these judgments are: (1) the prescriptions guiding the actor's conduct on the occasion, (2) the event that occurred is relevant to those prescriptions, and (3) a set of identity images relevant to the event and prescriptions that describe the actor's roles, qualities, convictions, and aspirations.

The three elements and the linkages among them create a triangle when visualized, thus the classification. Schlenker et al (1991) contended that the combined strength of the three linkages determines how responsible an individual is judged to be. That is, individuals are held responsible to the extent that (a) a clear set of prescriptions is applicable to the event (prescription–event link), (b) the prescriptions are perceived to bind an individual by virtue of his or her identity (prescription–identity link), and (c) the individual is associated with the event, especially if that person is thought to have had personal control over the event (identity–event link). When an evaluating audience is added to the model in the form of "looking down" and appraising (i.e., either lauding or condemning) the configuration of the elements and linkages, the image becomes a pyramid (Schlenker, 1986).

Our Construct Domain of Informal Accountability for Others**,** conceptualization of informal accountability for others borrows from Morrison and Phelps's (1999) discussion of responsibility for others. They noted that individuals believe they are personally obligated to bring about constructive change, which affects (benefits), either directly or indirectly, both themselves and others. Another portion comes from Lerner and Tetlock (1992), who called accountability the implicit or explicit expectation that one may be called on to justify one's beliefs, feelings, or actions to others. Still another comes from Ferris, Mitchell, Canavan, Frink, and Hopper (1995), who considered accountability to be a function of how much a person is observed and evaluated by powerful others who have reward or sanctioning power, and the extent to which valued rewards (or feared sanctions) follow these evaluations. Hall, Frink, Ferris, Hochwarter, Kacmar, and Bowen (2003) defined accountability as "…an implicit or explicit expectation that one's decisions or actions will be subject to evaluation by some salient audience(s) with the belief that there exists the potential for one to receive either rewards or sanctions based on this expected evaluation," This framework drove the definition of IAFO offered earlier in this paper.

Embeddedness

Job embeddedness is conceptualized as a broad constellation of influences on employee retention, performance, and organizational citizenship behaviors (Mitchell, Holtom, Lee, Sablynski, & Erez, 2001; Lee, Mitchell, Sablynski, Burton, & Holtom, 2004). The most important facets of job embeddedness are (1) the degree to which individuals are linked to other people and activities, (2) the extent to which their

jobs and communities fit with other aspects in their "life spaces", and, (3) the ease of which these links could be broken and what individuals would give up if they left (Mitchell et al., 2001; Lee et al., 2004). Lee et al. (2004) noted that the interrelatedness of these dimensions is important because many job factors affect individuals' desires to engage in their work, stay at their jobs or withdraw. This aspect of embeddedness theory represents an extension of March and Simon's (1958, p.72) claim that "[f] amilies often have attitudes about what jobs are appropriate for their members… the integration of individuals into the community has frequently been urged by organizations because it offers advantages for public relations and reduces voluntary mobility." The two aspects of embeddedness theory (Mitchell et al., 2001; Lee et al., 2004) that relate to informal accountability for others which will be discussed in this paper are "links" and "fit"

Links may be either formal or informal connections between a person, the institutions and/or other individuals (Mitchell et al., 2001; Lee et al., 2004). Accordingly, a number of links may connect an employee with his or her work, friends, groups, and the community in which he or she resides. The greater the number of links, the more the individual is bound to the job and the organization (Mitchell, et al., 2001; Lee et al., 2004).

The more tightly one is linked to others in the organization, the more likely he/she feels informally accountable for them due to recurrent interactions and fewer options or desires to break these ties. Note also that breaking these links may be differentially punitive. If individuals are visibly linked to others who are important or influential in an organization, it holds that they will try to keep those links strong.

Increasing numbers of links exacerbate the potential that individuals will seek conditions of informally accountable for others. Tightly linked individuals will be aware of the informal accountability demands being placed upon them with respect to others, and will wish to keep the web in which they function strong by not breaking any of its linkages. They will do so due to the understanding that by behaving in a manner which demonstrates IAFO, they can help ensure other members perform adequately. The ability to promote good performance in others augments organizational performance and may also strengthen the links themselves.

Furthermore, these links are viewed as potential resources (e.g., Lee et al., 2004), whereby the accumulation and strengthening of these links might be utilized at a later time. Similarly, tightly linked individuals might also be motivated to become informally accountable for others due to their understanding that networks, like nets, fail when strands break. In other words, to ensure success, individuals will make certain that others with whom they are linked are proficient in order to capitalize on these relationships.

Fit is defined as employees' perceived compatibility or comfort with an organization and with their environment (Mitchell et al., 2001; Lee et al., 2004). According to embeddedness theory, one's personal values, career goals, and plans for the future should fit with the values and culture of the organization as a whole, and with elements of his/her job description (e.g., knowledge, skills, and abilities) (Mitchell et al., 2001; Lee et al., 2004). Research has shown that the tighter the fit, the greater the likelihood an individual will feel professionally and personally tied to an organization (Mitchell et al., 2001; Lee et al., 2004).

A tight fit indicates a shared sense of similarity and value congruence between individuals and other members and/or the organization. Further, Snyder and Ickes (1985) contended that individuals choose to gain entrance to organizations and situations that affirm their self-concepts, attitudes, values and affinities. As such, it is likely that high levels of interpersonal affect exist between individuals who fit. Individuals who fit tightly probably interact more frequently with others, both formally and socially, in the organization. It is not unrealistic to expect that under these conditions, individuals seek informal accountability for others because they might be friends with these people. They also might feel that a

failure to embrace IAFO jeopardizes the fit they currently experience, especially if it violates established informal organizational norms.

Those who fit tightly with others will be motivated to seek informal accountability for others because they like and value them. Additionally, those who fit tightly demonstrate their willingness to accept part of the blame for those close to them if they fail in some aspect of work. Research has established that individuals who fit will foster consistent social environments, which in turn promotes behavioral consistency (Bowers, 1973; Ickes, Snyder, & Garcia, 1997). Thus, the strength of social alliances that tightly fitting individuals enjoy helps reduce uncertainty.

Self-Regulation

Actions that involve conscious, deliberate, and controlled responses by the self, are thought to be disproportionately important to one's health, success, and happiness (Baumeister, Brataslavsky, Muraven, & Tice, 1998). Much of what researchers (e.g., Baumeister et al., 1993; Carver & Scheier, 1981, 1982; Carver, 2004) consider within the domain of self-regulation is rooted in self-awareness research. Vohs and Baumeister (2004) contended that self-regulation constitutes a conscious effort to align behaviors with established and preferred standards of conduct. Fundamentally, this involves directing behaviors toward the achievement of goals set forth in advance (Baumeister et al., 1998). Furthermore, one reason individuals focus their attention is to reduce current and future uncertainty.

Unfortunately, attention is a resource and these are generally expended more rapidly than they are replenished (Baumeister et al., 1998). Accountability conditions (i.e. informal and for others) do not always allow individuals to stop and restore resources, but instead, keep them continuously scrutinized. Consequently, resource-accumulating activities (e.g., securing control over decision making) that are self-generated help ensure that ego-depletion does not bring the individual below a threshold necessary for adequate functioning.

We contend that individuals high in self-regulation are able to effectively prioritize how they accomplish tasks thus becoming more efficient than others. Because they are more efficient, they can make time, and potentially pass along important information to others. Although accountability has been shown to promote stress (e.g., Ferris, et al., 1995), individuals who seek informal accountability for others are not likely to feel strained or depleted because they are simultaneously engaged in resource accumulation that offsets the losses stress might promote. The compliance (Gouldner, 1960) and possible coalitions they build with those for whom they are informally accountable become additional resources. Further, employees who are members of strong coalitions are able to undermine some attempts at unwanted, uncertainty evoking changes, devised by leaders (Deluga, 1988).

Organizational Citizenship Behaviors

Organizational citizenship behaviors involve individuals taking the initiative not only to do "their duty" in terms of job performance but also to help their colleagues, and act as diligent stewards with respect to organizational resources (Lian, Ling, & Hsieh, 2007). When members behave in this fashion, the organization will not likely reward them financially, but will factor these behaviors into decisions related to pay and promotion at some future date (Lian et al., 2007). Several components of organizational citizenship behaviors involve behaviors that target others in the organization (Bateman & Organ, 1983) whereas others include altruism and generalized compliance (including compliance, loyalty and participation). The most comprehensive and widely accepted view of OCB is Organ's (1988), which incorporates collegiality, conscientiousness, respect for the law, sportsmanship, courtesy, and civic virtue (Cheng, Hsieh, & Chou, 2002). We contend that seeking informal accountability for others serves to both promote one's reputation and is courteous, conscientious, supportive of others, and civically virtuous.

Figure 1 provides a mediating model of IAFO on the embeddedness-link and self regulation-OCB Relationship.

Figure1: Mediating Model of IAFO on the Embeddedness-Links and Self Regulation-OCB Relationship
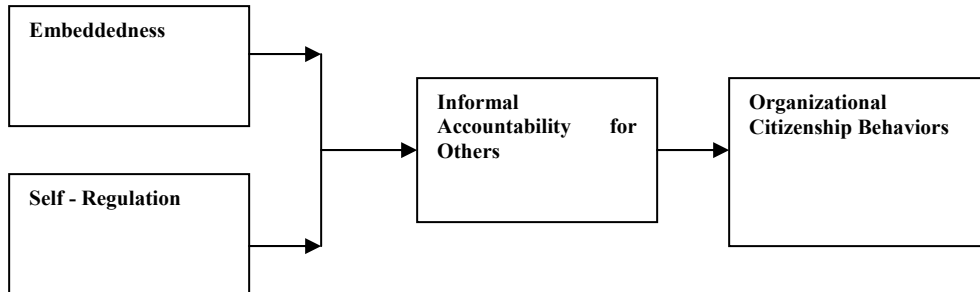
METHOD – AMALGAM SAMPLE

The Current Research

We conducted two studies to analyze the mediating effects of informal accountability for others on the embeddedness and self-regulation - organizational citizenship behavior relationships. Conducting multiple studies was desirable for a number of reasons (see Lykken, 1968). First, we were interested in ensuring that our findings were not particular to any particular work setting. Second, our contribution to theory would be amplified if significant effects emerged in multiple, yet unique, studies.

Participants and Procedures – Amalgam Sample

The amalgam sample consisted of self-reports from working adults around the world. Students involved in an extra credit assignment gave the employee survey only to individuals they knew to be employed full time in various organizations. A group of 75 students were allowed to distribute up to 5 surveys per person for extra credit. As such, we gave the students a total of 375 surveys. Ultimately, a sample of 185 usable employee surveys were returned to us constituting a response rate of 49%.

Respondent occupations included accountants, human resources administrators, sales professionals, marketing directors, and food service personnel. The average age of respondents was about 37 years and the average organizational tenure was 7 years. The sample included 98 females (55%).

Measures

Prior to using any measures, regardless of their prevalence in extant literature, we tested the dimensionality of the constructs using principal component analysis with an orthogonal (Varimax) rotation. Applying Kaiser's Rule (retaining factors with eigenvalues over one), we examined the amount of variance extracted in the construct by the first factor relative to others (Pallant, 2004; Kaiser, 1974). The expected factor structures emerged, thus we did not delete any items in any scales in the analyses.

The 11-item measure of embeddedness is an adaptation of Mitchell et al.'s (2001) scale. It focuses only on the fit and links dimensions of embeddedness (α = .79 and .69) respectively (Mitchell et al., 2001). In this scale, six items measure links and five items measure fit. Sample items for embeddedness include, "Many employees are dependent on me at work" and "I fit with this company's culture." A two-factor structure was supported for embeddedness (eigenvalues = 3.51 and 1.59 for links and fit respectively,

proportion of explained variance = .47). The scale employs a five-point response format (1 = *strongly disagree* to 5 = *strongly agree*).

We used a seven-item scale developed by Luszczynska, Diehl, Gutierrrez-Dona, Kuusinen, and Schwarzer (2004) (α = .79) to measure attention regulation. Example items include, "I can concentrate on one activity for a long time, if necessary." Analyses indicated that a single factor emerged (eigenvalue = 2.02, proportion of explained variance = .50). The scale employs a five-point response format (1 = *strongly disagree* to 5 = *strongly agree*).

In order to tap informal accountability for others construct, we amended Deluga's (1991) five-item scale. This scale was derived from Ivancevich and Matteson's (1980) "Responsibility for people" portion of their Stress Diagnostic Survey (α = .82). Sample items include, "I am accountable for making decisions that affect the well being of others although it is not part of my formal job duties". Analyses indicated a unidimensional factor structure for IAFO (eigenvalue = 3.93, proportion of explained variance = .62). The scale employs a five-point response format (1 = *strongly disagree* to 5 = *strongly agree*).

We measured citizenship behaviors using Podsakoff, MacKenzie, Moorman, and Fetter's (1990) six-item scale (α = .83). Sample items in this scale include, "I often help others when they have a heavy workload." Analysis produced the expected factor structure (eigenvalue = 1.75, proportion of explained variance = .43). The scale employs a five-point response format (1 = *strongly disagree* to 5 = *strongly agree*). Spurious effects are possible if controls are not added. Age, gender, race, and organizational tenure were used as control variables given their previous influence on strain variables (Sheridan & Vredenburgh, 1978).

Researchers (e.g., Royle et al., 2005; Watson & Clark, 1984; Watson, Clark, & Tellegen, 1988) have contended that both positive and negative affect would produce spurious findings. Because individuals with high negative affect (NA) tend to view themselves and the immediate environment with disdain (Watson & Clark, 1984), it is reasonable to expect that it will adversely affect their views of coworkers and impact decisions related to informal accountability for others. PA on the other hand, given its power to cause individuals to view the world through a rose- tinted lens, might cause individuals to be too eager to seek IAFO perhaps because they believe nothing bad could come of it. As such, both (PA) and (NA) were added as control variables.

We measured affective disposition using the Positive and Negative Affect Schedule (PANAS) (Watson, Clark, & Tellegen, 1988). Respondents indicated the extent to which they experienced 10 positive (e.g., interested and determined) (α = .88) and 10 negative (α = .89) (e.g., distressed and hostile) emotions. A two-factor structure was supported for PANAS (eigenvalues = 5.92, and 3.37 for PA and NA respectively, proportion of explained variance = .46). Responses ranged from 1 (*very little or not at all*) to 5 (*extremely*).

Data Analyses

To determine if mediation existed in our data, we followed Baron and Kenny's (1986) three-step procedure. First, the independent variables should be significantly related to the mediator variables (i.e., IAFO regressed on self-regulation, embeddedness, and control variables). Second, the independent variables should be related to the dependent variable (i.e., OCB regressed on controls, self-regulation, and embeddedness). Finally, in the third step, the mediating variable should be related to the dependent variable with the independent variables included in the equation (IAFO added into the regression equation). If the first three conditions hold, at least partial mediation is present. If the independent variable has a non-significant beta weight in the third step and the mediator remains significant, then full mediation is present.

Results-Amalgam Sample

Table 1 provides the means, standard deviations, and intercorrelations among study variables. The single largest correlation between variables is between OCB and embeddedness (r = .543, *p* < .01). The correlations do not strongly indicate problems of multicollinearity. In no case does any correlation exceed the .60 benchmark noted by Cohen et al. (2003). Table 2 provides the means, standard deviations and intercorrelations for the organzationl sample.

Table 1: Means, Standard Deviations, and Intercorrelations –Amalgam Sample

	Trait	Mean	S.D.	1	2	3	4	5	6	7	8	9	10
1	Embeddeness	3.67	.617	-									
2	Positive Affect	3.84	.715	.443**	-								
3	Negative Affect	.169	.619	-.061	-.220*	-							
4	Self Regulation	3.88	.531	.332**	.179	-.184	-						
5	OCB	3.76	.533	.543**	.275**	.009	.168	-					
6	IAFO	3.49	.886	.306**	.200*	.062	-.065	.421**	-				
7	Tenure	7.37	8.018	.016	-.034	-.062	.027	.079	-.094	-			
8	Race	1.55	.863	-.072	-.079	.135	.064	-.015	-.006	.028	-		
9	Gender	.53	.505	-.115	-.063	-.030	-.156	-.013	.206*	-.156	.046	-	
10	Age	36.51	13.42	.017	-.126	-.098	-.225*	.060	-.261**	.363**	-.169	-.196*	-

*N= 187 ** p < .01,* p<.05*

Table 2: Means, Standard Deviations, and Intercorrelations –Organizational Sample

		Mean	S.D.	1	2	3	4	5	6	7	8	9	10
1.	Embeddeness	3.62	.644	-									
2.	Positive Affect	3.71	.823	.330*	-								
3.	Negative Affect	1.77	.669	-.023	-.220**	-							
4.	Self Regulation	2.71	.480	.220*	.179	-.184	-						
5.	OCB	3.73	.560	.606**	.275**	.009	.168	-					
6.	IAFO	3.54	.734	.293**	.200*	.062	-.065	.421**	-				
7.	Tenure	1.28	.758	.027	-.034	-.062	.027	.079	-.094	-			
8.	Race	1.34	.633	-.130	-.079	.135	.064	-.015	-.006	.028	-		
9.	Gender	.51	.502	-.090	-.063	-.030	-.156	-.013	.206*	-.156	-.046	-	
10.	Age	20.97	1.71	.082	-.126	-.098	-.225*	.060	-.261**	.363**	-.169	-.196*	-

*N= 105 ** p < .01,* p<.05*

Regression Results

To test this study's hypothesis, we performed the three-step procedure as recommended by Baron and Kenny (1986) to test for mediation. In each of the three steps, the standard demographic control variables (i.e., age, race, and gender) as well as tenure and affective disposition (i.e., NA and PA) were included due to their potential impact on organizational citizenship behaviors and to provide a more stringent test of the relationships. Overall, the demographic controls were not consistently significantly related to OCB. However, positive affect was significantly related to citizenship at the $p < .05$ level.

Table 3a provides the results for the first step indicating that the mediating variable, informal accountability for others, was significantly related to both self-regulation ($b = .25$, $p < .01$), and embeddedness ($b = .47$, $p < .001$). Thus, we proceeded to the second step. Table 3b provides the results for this step and shows that both self-regulation ($b = .20$, $p < .01$) and embeddedness ($b = .40$, $p < .001$), are significantly related to the dependent variable (OCB). Further, self-regulation and embeddedness – links explained anywhere between 19-29% of the variance in OCB.

Table 3a: Amalgam Sample-Mediator Variable Regressed on the Independent Variables

Variable	F	df	Adjusted R^2	β (standard)
Mediator: IAFO	8.65***	7	.22	
Embeddedness				.47***
Self-Regulation	3.54**	7	.09	
				.25**

Table 3b: Amalgam Sample- Dependent Variable Regressed on Independent Variables

Variable	F	df	Adjusted R^2	β (standard)
Dep. Var: Org. Citizenship	7.11***	7	.19	
Self-Regulation				.20**
Dep. Var: Org. Citizenship	11.58***	7	.29	
Embeddedness				.40***

In the third step of Baron and Kenny's (1986) procedure, the mediating variables should be related to the dependent variables with the independent variables included in the equation. Table 3c provides results from the third step. As can be seen, IAFO was a strong predictor ($b = .25$, $p < .01$) of OCB, but self-regulation failed to show significance ($b = .10$, $p < $ n/s). This sudden lack of significance, according to Baron and Kenny's (1986), indicates that informal accountability for others fully mediates the relationship between self-regulation and organizational citizenship behaviors. With respect to embeddedness, IAFO predicted OCV ($b = .35$, $p < .001$) but embeddedness also significantly predicted ($b = .22$, $p < .01$) OCB. Baron and Kenny (1986) noted that if between the second and third steps the IV's beta weight drops and/or the significance level drops, the relationship is partially mediated. Such is the case here.

Table 3c: Amalgam Sample- Dependent Variable Regressed on Mediator (IAFO) with the Independent Variables Included

Variable	F	df	Adjusted R^2	β (standard)
Dep. Var: Org. Citizenship	13.52***	8	.35	
IAFO				.47***
Self-Regulation				.10 n/s
Dep. Var: Org. Citizenship	15.16***	8	.38	
IAFO				.35***
Embeddedness				.22**

N = 187 *p<.05; **p<.01; ***p<.001 All results included age, race, gender, tenure, and affective disposition as control variables.

METHOD – ORGANIZATIONAL SAMPLE

Participants and Procedures – Organizational Sample

We obtained approval to conduct research for the organizational sample at a recreation facility at a large university in the Southeast United States. The employees in this facility were mostly students.

The organizational sample data was collected using a dyadic research design in which employees responded to questionnaires coded to match supervisor evaluations. Two surveys were distributed. The supervisor survey gathered contextual performance data for each employee who completed the employee questionnaire. In fact, supervisors at this organization completed a survey for each of their employees regardless of whether that individual also submitted one. Supervisors and employees completed their surveys either at home or at times when they had a break at work.

The supervisors distributed surveys to employees in sealed envelopes. The employee could either return the survey in the mail (free of charge to employees) or, as was most often the case, could place it in a collection box in a sealed return envelope. We collected the completed surveys. The supervisors then created a file that contained all their completed surveys for subordinates. We collected these in person. Each of the four participating supervisors completed an average of 26 surveys for employees, all of whom they had known for at least three months.

We distributed only 125 surveys, one for each supervised employee. Of the 125 surveys only 20 were not returned, rendering a useable sample of 105. This is a response rate of 84%. The average age of respondents was 21 and the average organizational tenure was 1.3 years. The sample included 54 females (51%).

Measures – Organizational Sample

The exact measures and response formats used in the amalgam sample were given to employees in the organizational study. Reliability estimates were acceptable as were the results of confirmatory factor analysis: embeddedness (α = .79 and .72; eigenvalues = 2.58 and 1.80 for links and fit respectively, proportion of explained variance = .51), self-regulation (α = .79; eigenvalues =1.65, proportion of explained variance = .47), IAFO (α = .78; eigenvalue = 2.71, proportion of explained variance = .51), OCB (α = .80; eigenvalue = 2.08, proportion of explained variance = .59) and PANAS (eigenvalues = 5.92, and 3.37 for PA (α = .80) and NA (α = .80) respectively, proportion of explained variance = .46).

The questionnaire we administered to the supervisors only taps the performance dimensions of their subordinates, though some additional demographic information was collected. As such, the measure of OCB is the same as the one noted above with only the wording changed to reflect "the employee" as opposed to oneself. Four different supervisors evaluated the employees. These supervisors manage between 20 and 30 employees each.

Regression Results

As in the amalgam sample, we performed the three-step procedure as recommended by Baron and Kenny (1986) to test for mediation again, adding the standard demographic control variables (i.e., age, race, and gender) as well as tenure and affective disposition (i.e., NA and PA). Overall, the demographic controls were not consistently significantly related to OCB. However, positive affect again demonstrated strong effects on citizenship at the $p < .05$ level.

Table 4a provides the results for the first step, showing that the mediating variable, informal accountability for others, was significantly related to both self-regulation ($b = .39$, $p < .001$) and embeddedness ($b = .31$, $p < .01$). Thus, we proceeded to the second step. Table 4b provides these results. It shows that both self-regulation and embeddedness, were significantly related ($b = .23$; $p < .10$ and $b = .52$; $p < .001$ respectively) to the dependent variable (OCB). Further, self-regulation and embeddedness explained anywhere between 6-36% of the variance in OCB.

Table 4a: Organizational Sample- Mediator Variable Regressed on the Independent Variables

Variable	F	df	Adjusted R^2	β (standard)
Mediator: IAFO	3.75**	7	.16	
Embeddedness				.31**
Self-Regulation	13.37***	7	.18	
				.39**

Table 4b: Organizational Sample- Dependent Variable Regressed on Independent Variables

Variable	F	df	Adjusted R^2	β (standard)
Dep. Var: Org. Citizenship	1.97†	7	.06	
Self-Regulation				.23†
Dep. Var: Org. Citizenship	6.39***	7	.36	
Embeddedness				.52***

Table 4c provides results from the third step. As can be seen, IAFO was a strong predictor ($b = .31$; $p < .01$ and $b = .39$; $p < .001$) of OCB for embeddedness and self-regulation conditions respectively. However in this step, the beta weight for self-regulation dropped from significance in the equation ($b = .18$, $p <$ n/s), again indicating full mediation. In the embeddedness– IAFO- OCB equation, results differed. Even after IAFO was added in the third step, embeddedness-links still remained significant ($b = .51$, $p < .001$), thus not supporting full mediation (Baron & Kenny, 1986). However, according to these authors, a partially mediated relationship exists because the beta dropped from .59 to .51 between the second and third steps.

Table 4c: Organizational Sample- Dependent Variables Regressed on Mediator (IAFO) with the Independent Variables Included

Variable	F	df	Adjusted R^2	β (standard)
Dep. Var: Org. Citzenship	5.30***	8	.25	
IAFO				.46***
Self-Regulation				.18 n/s
Dep. Var: Org. Citizenship	7.66***	8	.34	
IAFO				.31**
Embeddedness				.42***

N = 105 †p<.10, *p<.05; **p<.01; ***p<.001 All results included age, race, gender, tenure, and affective disposition as control variables.

DISCUSSION

It was our objective to advance theory and research in the area of accountability in this paper. Specifically, this research is the first to propose and test a model that addresses the notion that individuals might pursue informal accountability for others, without formal charter, while considering antecedents and organizational consequences. The convergent findings that we have attained across two studies allow us to be more confident in the relationships proposed.

Our data indicated a consistent mediating effect of informal accountability for others in the self-regulation – OCB, and the embeddedness – OCB relationships in both an organizational and a self-report sample of adult workers. Although it might seem counterintuitive at the outset to believe that individuals would seek accountability conditions due to its association with psychological strain (e.g., Ferris, et al., 1995; Hall, Royle, Brymer, Perrewé, Ferris, & Hochwarter, 2006; Hochwarter, Perrewé, Hall, & Ferris, 2005), our data suggest that individuals do so anyway. A very plausible explanation for this fact relates to Van Scotter and Motowidlo's (1996) contention that citizenship behaviors are comprised of job dedication (e.g., self-motivated attempts to work diligently) and interpersonal facilitation (e.g., interpersonal actions that help others achieve). A high degree of embeddedness, both in terms of fit and linkages, revolves around the notion that individuals relate to a firm's core functions and ethical positions (i.e., fit) and playing one's proper part in a network partnership (i.e., links). As such, organizational members are inclined to overlook the potential strain that IAFO might incur in favor of engaging in behavior that shows them to be good team players.

Similarly, as Hogan and Ones (1997) noted, diligent attention to detail and efforts to work both more effectively and efficiently makes individuals look like better leaders. It is likely then that those who are best able to regulate themselves are those who are most efficient/effective. These individuals will also seek IAFO because it enhances both their reputation as leaders and prospects of promotion, provided they could properly influence others for whom they are informally accountable. In either case, these data suggest that individuals do seek to facilitate the work of others and they do so by becoming informally accountable for them.

Implications For Theory And Practice

It was our objective to advance theory and research in the area of accountability. Specifically, this research is the first to propose and test a model that addresses the notion that individuals might pursue informal accountability for others without formal charter expecting that both they and their organizations could benefit.

The field has documented the effects of social facilitation on organizations for a long time (e.g., Triplett, 1898, 1900; Zajonc, 1965). We must therefore address the notion that respondents behaved differently

because they were observed. Our data suggested that individuals do not seek informal accountability simply because others are present (Zajonc, 1965; Zajonc & Sales 1966), but others must be present in order to signal IAFO. Respondents expected that their supervisors would evaluate their performances against normative ground rules and with some implied consequences (e.g., would impact their ratings on routine performance evaluations) (Geen, 1991). The positive effects of informal accountability for others on OCB indicated that supervisors in the organizational sample noticed and rewarded this behavior, but certainly did not do so for all subordinates. This indicates that not everyone uniformly reacts when observed.

Prior research has generally focused on formal, objective, measures of accountability. For example, Ferris et al. (1995) noted that individuals respond to objective mechanisms like the rules of accounting, surveillance, stakeholder feedback, and performance evaluations. These mechanisms are necessary for proper organizational functioning but this research has helped broaden the scope of inquiry. Prior to these studies, no evidence had been brought to light that would help researchers determine if individuals choose to be accountable when they could otherwise hide from accountability's demands. Our data indicated that individuals who are highly embedded in their organizations and who possess the skills to work efficiently and effectively (i.e., regulate impulses to stray from tasks) might respond by choosing to become accountable for others, further bolstering their reputations as leaders and champions of their firms.

Morrison and Phelps (1999) cast responsibility for others as an extra-role activity manifested by individuals' decisions to take charge at work. In their conceptualization of responsibility for others, proactive changes were defined as beneficial. Although we cast informal accountability for others in a more neutral light, given a demonstrated potential for strain (e.g., Hall et al, 2006; Hochwarter, et al., 2005), our results suggested that under the proper antecedent conditions (i.e., self-regulation and embeddedness), IAFO could also be proactive and beneficial, despite the fact individuals know they are "on the hook" for others.

A clear implication of this research for HR professionals involves selecting employees based on the likelihood that they will seek informal accountability for others. Clearly an important antecedent to IAFO is organizational embeddedness. Although it takes time to establish linkages with others at work, the attitudes of potential employees can be solicited. Essentially we are addressing an issue of fit (Aurther, Bell, Villado, & Doverspike, 2006). Assessing applicants' person – organization fit, "the compatibility between people and organizations occurs when: (a) at least one entity provides what the other needs, (b) they share similar fundamental characteristics, or (c) both" (Kristof, 1996, p. 45) could help ensure that those who are selected share the organization's pro-social beliefs and are thus more likely to engage in valued citizenship behaviors.

Greenberger and Strasser (1991) noted that some individuals are inclined to enhance their senses of personal control by affecting, if not interfering with the actions of others. We contended that if informal accountability for others can be shown to pose a threat to one's ability to cope, organizations might expect employee interference in attempts to reduce uncertainty. Our results indicated that informally accountable individuals, instead of interfering with others (e.g., unduly meddling in how others do their jobs), were more likely to exhibit acts of organization and individual citizenship behaviors (e.g., come in early, stay late, and mentor new members).

A final practical implication of this research is related to the flattening of organizational structures and increasing spans of control (Cascio, 1995). When organizations reduce levels, accountability becomes more important due to a lack of authority and answerability relative to position power. Firms might attempt to select those high in informal accountability for others due to their likely acceptance of IAFO as an informal mechanism of corporate governance and because they engage in activities that benefit the organization (i.e., engaging in OCB).

Strengths, Limitations, and Future Research

The strengths of this research warrant discussion. Commonly in critiques of prior research, authors noted that the manner in which data on accountability were collected lacked a sense of realism, and thus concomitantly also lacked external validity (Frink & Klimoski, 1998, 2004). Specifically, researchers have relied too heavily on experiments rather than examining employees in an actual organizational setting (Frink & Klimoski, 1998, 2004). This research benefits from the fact that data were collected from working adults in organizations. It also benefits from the wide range of actual employees and occupations examined in the amalgam sample. Further, this enhances the comparisons that can be made with the organizational sample.

A notable strength of this research is its two-study design. The underlying appeal of this approach is that constructive replication of findings across studies permits researchers to make more rigorous external generalizations, especially if they differ from previous research (Schwab, 1999). The fact that this research indicated individuals sought IAFO despite a demonstrated potential for strain (e.g., Hall et al., 2006; Hochwarter et al, 2005) is particularly notable. Taken together, the findings in the amalgam and organizational samples increase validity. The validity of the claims made here is also strengthened by our use of paired dyads in the organizational sample. Using supervisor ratings of organizational citizenship behaviors helps eliminate the threat that individuals would evaluate themselves too favorably thus spuriously affecting the findings. In addition, the favorable response rate (84%) in the organizational sample bolsters our confidence that the opinions expressed by respondents are adequate representations of the organization as a whole. It also eliminates most concerns about response bias (i.e., there is a meaningful difference between organizational members who answered our surveys and those who did not).

Finally, the inclusion of affective disposition (e.g., NA and PA) in the analyses helps strengthen our claims. Controlling for trait affect is particularly helpful to this research in light of findings that self-regulation (e.g., focusing attention) promotes pleasant mood states (Burton et al, 2006; Reis et al., 2000). By controlling for affective disposition, we can be more confident that PA did not spuriously affect the hypothesized relationships, rather it was the pleasant psychological state associated with self-regulation that promoted IAFO.

Despite the significant findings and contributions to practice and theory that have been noted, there are limitations to this research that must be addressed. One limitation is that the data in each study came from a single source, self-report survey. Without estimating a common method variance (CMV) factor using structural equation modeling, we are unable to determine the extent to which CMV affected these two data sets (Widaman, 1985; Williams, Cote, & Buckley, 1989). Although CMV represents a threat to the validity of this study, examinations of both Tables 1 and 2 do not generally suggest spuriously inflated relationships due to response-response bias. Although we cannot completely rule out the possibility that artifacts generated some of the observed effects, based on the magnitude of the correlations, evidence suggests that common method variance was not unduly problematic in this research.

Despite the preponderance of acceptable inter-correlations, the correlation between OCB and embeddedness in the organizational sample is undesirably high (.606). The strength of this association could raise concerns about multicollinearity (Cohen, Cohen, West, & Aiken, 2003). However, there is a technique for delving deeper into the relationship between highly correlated variables that helps address this situation (Fornell & Larker, 1981). To assess if the constructs are distinct and acceptable, take the square of the correlation between OCB and embeddedness (.367) and compare it to the proportion of variance extracted in the CFA. If the square of the correlation is larger than the proportion of variance extracted, the scales are considered inadequate (Fornell & Larker, 1981). However, in this case, the variance extracted in OCB and embeddedness was .59 and .51 respectively, which is considerably larger

than .367 (the square of the correlation between them). Therefore, although not ideal, the use of these measures is still legitimate.

Another limitation of our findings relates to the sampling procedure. Specifically, in the amalgam sample, selection bias could be an issue because individuals seeking extra credit might have relied too heavily on family members and friends. It is possible these individuals complied as a cursory favor to the students. This allows for the possibility that respondents gave only a superficial treatment to the items in the survey as a means to appease their friends and family. We must also note this is a convenience sample, so generalizing the results of this study is tenuous. Indeed, it was this limitation in the amalgam study that made seeking the organizational sample necessary. The organizational sample employed paired dyads (supervisor and subordinate) in order to formulate more definitive statements regarding potential contextual or organizational influences. This is simply not possible in the amalgam sample.

Another possible limitation involves our choice of organizations. As discussed, the organization used in the current study represents a departure from most samples. Specifically, this organization operates on a college campus. As such, most of the employees were young relative to the general population. This could affect the nature and time frame of the job, thus, adversely impacting decisions to seek informal accountability for others (Somers, 1995). Additionally, the ratio of employees to supervisors was not ideal. On average, each supervisor evaluated 26 employees. Generally, it is desirable if supervisors evaluate a small number of employees. This unfavorable ratio raises questions of rater independence if supervisors rate large numbers of subordinates at the same time, thus potentially creating problems of differentiation between employees (Schermerhorn, Hunt, & Osborn, 2006). Nevertheless, this organization only had four supervisors.

In addition to the unfavorable ratio of employees to managers, the organizational sample is limited by its total size. Although we obtained a very favorable response rate (84%), only 105 surveys were collected, thus, the power and effect size in the organizational sample do not quite meet the a priori standards advocated by Cohen (1992) and Green (1991). Given the number of study variables (and controls) present in our regression analyses, we would have liked at least 130 respondents in order to meet Cohen's (1992) conventions for power and effect size. For a complete description of sample size calculation refer to Green (1991). Regrettably, that number is larger than the total number of employees in the participating organization (125).

This study also suffers from another limitation. It is a cross-sectional study. A frequent lament on the part of organizational researchers concerns the lack of longitudinal research design in field studies. Cross-sectional studies diminish the researchers' abilities to make more definitive statements of causality. It might be said that cross-sectional research is like trying to understand a movie by looking only at one still shot. A fundamental step in future research should be the longitudinal examination of the predictors of IAFO. Longitudinal designs would help clarify, for example, whether or not IAFO remains constant once the decision to signal it has been made.

Another possible avenue for future research relates to the effects of structure on individuals. A comparative study of organizational typologies might be useful. For example, future research might look at the number of layers (i.e., level of bureaucracy) as a predictor of linkages. Assuming that those in flatter organizations "wear more hats" and are thus accountable for more outcomes and proximally linked to others (Cascio, 1995; Kirkman & Shapiro, 1997), a natural next step would be to test if these individuals are more inclined to seek more informal accountability for others due to structural pressures. Would we expect to find more IAFO and citizenship behaviors in flat organizations as opposed to bureaucracies (which are generally more formal and legalistic, Sutton, Dobbin, Meyer, & Scott 1994)?

Decoupling different aspects of selected study variables might prove fruitful for future research as well. For example, scholars might seek to determine whether structural elements (links) or the individual values and ethical dispositions (fit) of embeddedness are disproportionately predictive of IAFO. Similarly, citizenship behaviors are comprised of job dedication (e.g., self-motivated attempts to work diligently) and interpersonal facilitation (e.g., interpersonal actions that help others achieve) (Van Scotter and Motowidlo, 1996). A reasonable extension of the current research would be to see if IAFO differentially predicts interpersonal facilitation or job dedication.

Researchers might also test the extent to which those who seek informal accountability for others promote themselves. Sedikides, Herbst, Hardin and Dardis (2002) noted that identifiability, under conditions of accountability, reduced the degree to which individuals withheld important information, took credit where it was not due, or distanced themselves psychologically from others. Given that those who are informally accountable for others must, by definition, be identifiable, future research should attempt to verify that those high in IAFO engaged in fewer self-serving behaviors than those low in IAFO.

Our data indicated that individuals felt answerable for others and they engaged in behaviors that signaled it. Research opportunities exist at the level of organizational and national culture that could be used to answer a fundamental question. How does culture shape individuals' views of informal accountability for others, and enable it, in terms of its social acceptability? Specifically, an application of Hofstede's (1980) dimensions of work-related values might be enlightening when studying IAFO in culturally diverse samples. Indeed, this has been a popular framework through which to view cultural differences. By applying this cultural framework, we expect that social influence tactics, like pursuing IAFO, are effective contingent upon the degree to which they map onto the basic values of a particular culture (i.e., individualistic v. collectivistic, masculine v. feminine, etc.).

CONCLUSION

Accountability is a construct that has drawn popular attention since the time of the Roman Empire. Indeed, accountability issues, lapses in particular, are commonplace in business media. However, researchers are still developing conceptualizations of accountability. To date, little research exists to inform the field about how, if, or why individuals would seek to become informally answerable for the attitudes and behaviors of their colleagues. Our research, though preliminary, indicates that individuals do indeed seek informal accountability for others. Furthermore, they are prompted to do so by their feelings of fit, network affiliations, and their abilities to pay attention to proper work cues in the environment.

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