

THE RELATIONSHIPS BETWEEN SELECT SITUATIONAL AND DISPOSITIONAL CONSTRUCTS AND INFORMAL ACCOUNTABILITY FOR OTHERS

M. Todd Royle, Valdosta State University
Gavin Fox, Valdosta State University
Wayne A. Hochwarter, Florida State University

ABSTRACT

This paper further enhances the field's understanding of informal accountability for others (IAFO) by examining both its antecedents and some possible mediating and moderating conditions. In this paper, we test a model wherein employees' value congruence and position (embeddedness), as well as their senses of organization-based self-esteem (OBSE), predicts IAFO. In addition, and consistent with existing literature on accountability, we examine the degree to which control (defined here in terms of self-regulation) influences individuals' senses of whether or not they feel accountable for the attitudes and behaviors of others in their organizations. Our results indicate that a partially mediated condition exists between embeddedness, organization-based self-esteem and IAFO. Furthermore, our results identify a statistically significant moderating effect for control on the OBSE - IAFO relationship.

KEYWORDS: Informal accountability for other, embeddedness, organization-based self-esteem.

JEL: M14

INTRODUCTION

Both the general public and academics alike are becoming increasingly aware of, and alarmed by, a perceived lack of accountability among business managers (e.g., Enron, Arthur Anderson, Tyco, and WorldCom). The interest stems from the potentially deleterious effects it could have on individuals' savings as well as its overall negative impact on market confidence. This concern is justified by the fact that accountability is a fundamental aspect of both personal and organizational life, and is critical for proper social functioning (Tetlock, 1985, 1992). Additionally, gaps in accountability can reduce a firm's legitimate governance system of checks and balances, and thus negatively affect an organization's performance (Yarnold, Muesur, & Lyons, 1988; Enzele & Anderson, 1993). Accountability is so fundamental to social interactions that Lerner and Tetlock (1999) contend that they would be impossible without it.

Despite the fact that accountability has been a matter of public discourse for some time, and is critical for proper organizational functioning, the construct itself remains underdeveloped (Frink & Klimoski, 1998, 2004). To address this gap, research advocates the development of models that incorporate both formal (e.g., reporting of supervisors and subordinates) and informal (e.g., cultural and organizational norms) dimensions (Frink & Klimoski, 1998, 2004). Furthermore, Tetlock (1985, 1992) argues that systematic examinations of accountability are needed to explain how individuals react to their subjective interpretations that exist in organizations.

Existing research notes that accountability is not always a simple, identifiable, formal system of reporting (Cummings & Anton, 1990). Instead, individuals might feel pulled in several different directions at once by various constituencies (Cummings & Anton, 1990). Essentially, this suggests that other people are important in determining how accountable one feels. Similarly, researchers are beginning to deal with the notion that individuals may feel accountable for others at work (Royle, Hochwarter, & Hall, 2008). This

research seeks to extend the field's understanding of how other people figure into discussions of accountability. It is important for scholars to ascertain whether individuals actually feel accountable for others and to better understand what motivates conditions of informal accountability. In order to do this, new models are needed to shed light upon antecedent conditions and possible moderators. Our hypothesized model of informal accountability for others in this paper addresses some of these concerns.

Although informal accountability for others (IAFO) may exist in virtually any work setting, it does not mean that individuals necessarily choose to embrace it. Specifically, Frink and Klimoski (1998, 2004) note 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, accountability does not simply exist. It is used as a tool for managing one's environment, reducing uncertainty, and enhancing one's image. This is consistent with control theory predictions that individuals engage in behaviors that seek to minimize the discrepancy between their present condition and a desired goal state (Carver & Scheier, 1982). Consistent with this notion, our research proposes that both situational and attitudinal antecedents facilitate that decision. Specifically, we test a model of IAFO wherein one's embeddedness in an organization (both in terms of position in the hierarchy as well as a sense of value congruence) promotes both enhanced self-esteem and IAFO. Furthermore, we contend that the tendency to embrace IAFO will be subject to the ability individuals have to control themselves.

LITERATURE REVIEW

The Phenomenological View of Accountability

Lerner and Tetlock (1999) define accountability as the implicit or explicit expectation that individuals may be called on to justify their beliefs, feelings, and actions to others. Although the determination of accountability is typically most obvious when a breach of conduct occurs (Cummings & Anton, 1990), it is possible that individuals may be held accountable and rewarded for their due diligence absent any wrongdoing. However, accountability generally implies that those who do not provide acceptable justifications for their actions may be sanctioned with a broad spectrum of possible consequences ranging from scorn, loss of pay or employment, to incarceration (Stenning, 1995). On the other hand, individuals who provide sufficient justification for their behaviors experience positive consequences ranging from rewards to the total mitigation of the effects of any wrongdoing. Although these alternatives may seem fairly straightforward, the ways individuals feel when accountable and the elements that they must perceive to do so, makes studying accountability complicated by its potentially subjective nature. This kind of subjective interpretation is basically phenomenological.

The phenomenological view of accountability is rooted in Tetlock's (1985, 1992) social contingency model. It includes several empirically distinguishable sub-components. 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 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 most scholarly investigations of accountability. Specifically, the social contingency model (e.g., Tetlock, 1992) considers accountability to be largely internal and subjective. However, most empirical research on accountability treats it as an objective, external condition (Frink & Klimoski, 1998, 2004; Lerner & Tetlock, 1999). Granted, objectively verifiable facets of accountability environments are important, but they are not

sufficient to paint a complete picture. This is because we cannot assume that all individuals react uniformly. Such an oversight creates the potential for researchers to miss many facets of informal accountability for others, which leaves the construct largely underdeveloped. Furthermore, little systematic examination is given to determining which dispositional and contextual variables contribute to making individuals feel accountable for others outside of formal superior-subordinates relationships.

Construct Domain: Defining Informal Accountability for Others

Our conceptualization of informal accountability reflects complimentary views previously conceptualized and demonstrated by others. For example, it borrows from the work of Morrison and Phelps (1999), who note that individuals generally believe that they are personally obligated to bring about constructive change, which directly or indirectly affect (ostensibly benefits) themselves and others. Another element of our construct derives from Lerner and Tetlock (1999), who argue that accountability is the implicit or explicit expectation that one may be called on to justify one's beliefs, feelings, or actions to others. Still other aspects stem from Ferris, Mitchell, Canavan, Frink, and Hopper (1995), who consider 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.

Though informative in their own rights, these definitions fail to tap the entire spectrum of informal accountability for others. In fact, the notion that others are the focus of accountability is missing altogether. As such, we define informal accountability for others as follows:

Informal accountability for others is a 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.

Embeddedness

Job embeddedness is conceptualized as a broad constellation of influences on employee retention, performance, satisfaction, and organizational citizenship behaviors (Mitchell, Holtom, Lee, Sablinski, & Erez, 2001; Lee, Mitchell, Sablinski, Burton, & Holtom, 2004). Fundamentally, embeddedness is defined in terms of how tightly individuals feel themselves to fit with a firm, the degree to which they are well placed within a social network, and how well this promotes the "life-space" they desire for themselves.

The embeddedness construct is theoretically driven and explained by extending both embedded figures and field and ground theory (Lewin, 1951). Embedded figures, used in psychological tests, are those that are blended and camouflaged by their backgrounds. Embeddedness theory predicts that transactions between individuals create future expectations of trust and reciprocity (Uzzi & Gillespie, 2002). These expectations occur because the embeddedness of interpersonal transactions are learned and mutually understood through the process of socialization. Embeddedness provides the essential priming mechanism for initial offers of trust and mutual reliance that, if accepted and returned, are solidified through reciprocal investments and self-enforcement (Barney & Hansen, 1994; Uzzi, 1997).

Facets of job embeddedness that are of particular importance to this research include (1) the number of linkages that individuals have to other people and activities, (2) the extent to which individuals' work fits with the other aspects in their "life-spaces", and, (3) the ease with which these links can be broken and the negative expected consequences to individuals for doing so (Mitchell et al., 2001; Lee et al., 2004). We consider these aspects germane because they constitute both position/hierarchy-based and attitudinal drivers of employee attitudes and behaviors. In addition, Lee et al. (2004) note 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.

The two aspects of embeddedness theory (Mitchell et al., 2001; Lee et al., 2004) that are examined in detail here are “links” and “fit.” The other dimension, “sacrifice” relates largely to choices about where individuals live and the attractiveness of any given community. As such, this aspect of embeddedness lies beyond the current inquiry and is not expected to have a substantive bearing on informal accountability for others in the workplace.

Links are defined as either formal or informal connections between people, their institutions or other individuals in an organization (Mitchell et al., 2001; Lee et al., 2004). As such, a number of links may connect employees with their work, friends, groups, and even the community in which they reside. The greater the number of links, the more individuals are bound to jobs and organizations, and intertwined in social networks (Mitchell, et al., 2001; Lee et al., 2004). This aspect of embeddedness theory represents an extension of March and Simon’s (1958, p.72) claim that “Families 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.” Thus, being tightly linked helps reduce volatility, helps limit the cost of turnover to organizations, and makes employee behavior more predictable.

The more tightly individuals are linked to others in the organization, the more likely they feel informally accountable for those others. This is typically due to recurrent interaction and fewer options or desires to break these ties. It should also be noted that breaking these links might also prove punitive. If individuals are visibly linked to others of importance or influence in an organization, it stands to reason that they will try to keep those links strong as a function of the potential benefits and the associated opportunity costs of losing those associations.

Prior research (Royle, et al., 2008) suggests that increasing numbers of links exacerbates the potential for individuals to seek conditions of informal accountability for others. Tightly linked individuals are often aware of the informal accountability demands being placed upon them with respect to others, but wish to keep the web in which they function strong by not breaking any of its linkages. Individuals tend to do so because they believe that behaving in a manner that shows accountability for others helps ensure that other members enhance their performance (Royle et al., 2008). Additionally, ability to promote good performance in others augments organizational performance and may also strengthen the links themselves.

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, individuals’ personal values, career goals, and plans for the future should fit with values and culture of the organization as a whole and with elements of their job descriptions (e.g., knowledge, skills, and abilities) (Mitchell et al., 2001; Lee et al., 2004). Research shows that tighter fits increase the likelihood that individuals feel professionally and personally tied to an organization (Mitchell et al., 2001; Lee et al., 2004).

Studies of voluntary turnover (e.g., O’Reilly, Chatman, & Caldwell, 1991) suggest that “misfits” terminate faster than “fits.” Chatman (1991) also reports that when organizational entry produces poor person-organization fit, employees are likely to leave. Similarly, Chan (1996) suggests that having one’s personal attributes fit with one’s job decreases turnover.

A tight fit indicates a shared sense of similarity and value congruence between individuals, other members, and the organization. Snyder and Ickes (1985) suggest 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 usually interact more frequently with others, both formally and socially, in the organization. Royle et al.

(2008) note that under these conditions that individuals seek informal accountability for others because they may be friends with these people especially if such a behavior is consistent with established informal organizational norms.

Additionally, those who fit tightly may demonstrate their willingness to accept part of the blame for those close to them if those others fail in some aspect of work. Research suggests that individuals who fit tightly create predictable social environments, which then helps ensure behavioral consistency (Bowers, 1973; Ickes, Snyder, & Garcia, 1997). Thus, the strength of social alliances enjoyed by tightly fitting individuals helps reduce future uncertainty.

Organization-Based Self-Esteem

Pierce, Gardner, Cummings, and Dunham (1989) developed the concept of organization-based self-esteem (OBSE). Their research extends Coopersmith's (1967) contention that self-esteem reflects the extent to which individuals believe they are capable, significant, and worthy. Organization-based self-esteem therefore reflects individuals' feelings of personal adequacy and worthiness as employees. Thus, employees with high organization-based self-esteem believe that they are important, meaningful, and worthwhile. Organization-based self-esteem is one component of overall self-esteem that, in turn, is a facet of self-identity.

OBSE, however, differs from global self-esteem and self-identity in that it is more context-specific and, thus, is more responsive to proximal factors at play in organizations (Pierce, et al., 1989). For example, global self-esteem and self-identity are relatively stable individual differences, they are based in large part on primary (e.g., family members) socialization experiences (Coopersmith, 1967). On the other hand, OBSE evolves more slowly based on employees' cumulative experiences within specific organizations and thus changes when individuals move between employers.

According to Korman's (1970, 1976) self-consistency model of motivation, self-esteem is central to the explanation of employee motivation, attitudes, and behaviors. OBSE extends this reasoning by positing that experiences at work shape self-esteem beliefs, which in turn affect attitudes and behaviors. For example, individuals who perform well on a project will likely infer they are worthy and capable (Pierce et al., 1989). Similarly, when organizations acknowledge good performance (e.g., praise the work), it adds to the individuals' organization-based self-esteem and increases the likelihood of further beneficial, self-directed efforts. In essence, successes enact a spiral of esteem building situations. We suggest that this reciprocal interaction makes it more likely that individuals will seek to be informally accountable for others because it further promotes positive feelings individuals hold about themselves. Accountability for others may signal that individuals are responsible team players and the subsequent praise garnered may bolster their OBSE.

Other research shows high self-esteem individuals to be more tolerant of risk, and less likely to stick to conventional roles within an organization (Robbins, 2003). Those high in self-esteem are also likely to be high in self-efficacy (Bandura, 1977). At the organizational level, efficacy perceptions across situations lend themselves to OBSE (Pierce et al., 1989). According to Korman (1970, 1976) those high in OBSE believe themselves to be esteemed and competent and are motivated to engage in activities that validate these feelings. Further, according to Royle et al. (2008), to the extent that organizational members believe that appearing nurturing, responsible, and protective of others, (all facets of how one who is informally accountable for others might act) is praiseworthy, those high in OBSE are motivated to exemplify these virtues because it enhances their sense of worth.

Germane to this research is establishing a connection between embeddedness and organization-based self-esteem. Existing research on self-esteem identifies several antecedent conditions, which we believe

connect it to higher levels of embeddedness. Both the notions of fit and links map well onto established concepts of self-esteem enhancement. For example, Coopersmith (1967) contends that the amount of one's self-esteem depends on the amount of respect, concern, and acceptance that individuals receive from significant others in their lives. Since the fit that individuals experience at work is a reflection of the degree to which they identify with the values of a firm and also the degree to which they believe it embraces them and their values, it seems reasonable to predict that high degrees of fit bolsters self-esteem because it denotes mutual acceptance.

Additionally, Coopersmith (1967) notes that self-esteem is enhanced by a "history of success." By this it is meant that status and position enhance self-esteem. Clearly, the links of highly embedded individuals in organizations speak to this history. Highly linked individuals are defined by the importance of their roles in the firm, the number of individuals they manage, and the number of other high profile organizational contacts they possess. They are also, as our data suggest more tenured organizational members. Not surprisingly, we reason that linked individuals are provided opportunities to demonstrate and further accumulate self-esteem within their organizations. Further, we argue that as self-esteem accumulates, individuals seek more avenues to demonstrate their worth by seeking IAFD because it shows them to be proactive organizational members, better leaders (or potential leaders) and active career risk managers (Baruch, 2004).

Embeddedness also predicts organization-based self-esteem in that it is a reflection of individuals' "pretensions." As early as 1890 William James recognized that self-esteem is a function of individuals' successes divided by their pretensions. In other words, self-esteem is a relative measure of how well individuals evaluate their success in a particular endeavor relative to its importance to them. As James (1890) notes, highly ranked boxers are likely to feel some lack of self-esteem until they are champions. However, these individuals are less likely to feel such devaluation should they fail to learn a new language (or anything else that is relatively unimportant to them). Considering that most employees think their careers are important (Baruch, 2004), it is likely that highly embedded individuals experience relatively more organization-based self-esteem based, de facto, on their many linkages and positions which are reflections of their desired career advancements.

Self-Regulation Theory

Baumeister and his colleagues (Baumeister, Bratslavsky, Muraven, & Tice, 1998) note that actions involving conscious, deliberate, and controlled responses by the self are disproportionately important to one's health, success, and happiness. Existing scholarship suggests (e.g., Baumeister et al., 1998; Carver & Scheier, 1981, 1982; Carver, 2004) that the domain of self-regulation is rooted in self-awareness. Vohs and Baumeister (2004) contend that self-regulation constitutes a conscious effort to align behaviors with established or preferred standards for conduct. Essentially, this involves directing behaviors toward the achievement of a-priori goals (Baumeister et al., 1998). These researchers also argue that another reason to practice self-regulation is to reduce current and future uncertainty.

Self-regulation offers important insights regarding the decision to become informally accountable for others. In light of the fact that individuals may be accountable to multiple constituencies with possibly conflicting agendas (Carnevale, 1985; Green, Visser, & Tetlock, 2000), there can be a disparity in pressures. This discrepancy requires individuals to attend to cues that they consider most important even though that might contribute to "ego-depletion." In other words, individuals may deplete their stores of energy due to the strain that balancing multiple obligations creates. Answering for others may constitute one such obligation. Nonetheless, individuals may wish to embrace informal accountability for others when it is organizationally desired conduct because it offers perceived personal benefits (e.g., perceived leadership ability, team member status, and uncertainty reduction). In order to obtain positive responses across constituents, it is suggested that individuals must regulate their behaviors to curb ego depletion.

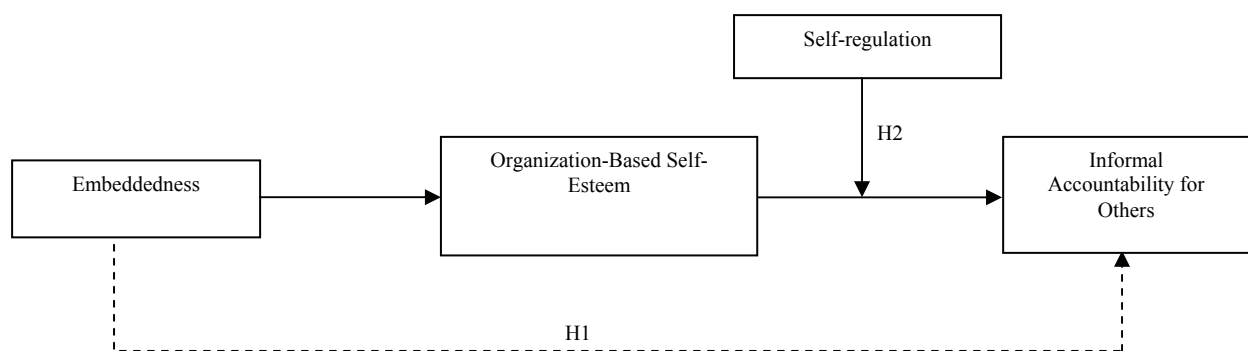
(Baumeister et al., 1998), which is described as the exhaustion of self-generated resources (i.e., energy, effort, and attention).

Reactions to accountability conditions frequently include cognitively complex attempts (e.g., integrative decision making) (Lerner & Tetlock, 1999) to secure positive evaluations (Green et al., 2000). Therefore, seeking informal accountability for others demands the dedication of more resources than does avoiding it. Of course, avoiding informal accountability for others precludes individuals from using it as a springboard to more responsibility, the potential for promotion, and ultimately, from reducing worries about their futures.

Unfortunately, energy resources are generally expended more rapidly than they are replenished (Baumeister et al., 1998). Furthermore, accountability conditions (i.e., informal and formal) do not always allow individuals to pause to restore resources, but instead may place them in a condition of constant scrutiny. As a result, resource-accumulating activities (e.g., securing control over decision making) that are self-generated help ensure that ego-depletion does not drag individuals below a minimal threshold for adequate functioning.

We suggest that answering for the attitudes and behaviors of others might strain individuals, thus depleting ego reserves. However, the possible attendant loss of reserves can be mitigated by self-regulation. For example, if individuals are able to effectively prioritize how they accomplish tasks, they become more efficient. This frees up their time to advise others. Further, if they are able to make time for others, they may pass along important information, which may translate into an organizationally beneficial action by those who receive it. Individuals who seek informal accountability for others, and possess adequate amounts of control, are not likely to feel strained or depleted because they are simultaneously engaged in resource accumulation that offsets losses. Namely, the compliance others give to their direction becomes an additional resource. Additionally, these behaviors help build coalitions. Research indicates that employees who are members of strong coalitions are able to undermine some attempts at unwanted, uncertainty evoking changes devised by top management or ownership (Deluga, 1988). The mediating and moderating relationships discussed below are shown in Figure 1.

Figure 1: The Relationship of Organization-Based Self-esteem, Self-regulation, and Informal Accountability for Others



This is the model of informal accountability tested in this research. Hypothesis 1 states that embeddedness contributes to individuals' senses of organization-based self-esteem, which in turn fosters their beliefs that they informally answer for the attitudes and behaviors of others at work. Hypothesis 2 states that self-regulation moderates the relationship between organization-based self-esteem and informal accountability for others.

The Mediating Effect of Organization-Based Self-esteem on the Embeddedness and Informal Accountability for Others Relationship

In this paper we intend to build the body of literature with respect to potential relationships that exist between both informal aspects of accountability, feelings of self-worth, and the positions and relationships that individuals hold within organizations. Extant research reports strong positive associations between embeddedness and satisfaction, commitment, and negative relationships to turnover (Mitchell et al., 2001). Furthermore, Royle et al. (2008) note that embeddedness predicts informal accountability for others. However, research does not examine whether or not embeddedness predicts OBSE, which then promotes IAFO in a step-wise fashion.

Hight (2004) suggests that relatively higher levels of self-esteem for individuals exist for those who have positive relationships with their peers and values congruence between themselves and their organizations. We therefore investigate whether embeddedness promotes a sense of self-worth, which then inclines individuals to seek informal accountability for others out of sense of both duty and opportunity. This is particularly true if individuals believe that answering for others gains them favor. Indeed, scholarship on the varied topics of social exchange (Van Dyne & Ang, 1998), norms of reciprocity (Gouldner, 1960), perceived organizational support (Rhoades & Eisenberger, 2002), and work-status congruence (Holtom, Lee, & Tidd, 2002) all indicate that individuals feel obligated or want to aid others in organizations who help them.

Hypothesis 1: Organization-based self-esteem mediates the relationship between embeddedness and informal accountability for others.

The Moderating Effect of Control on the Organization-Based Self-esteem and Informal Accountability for Others Relationship

Prominent in exchange perspectives such as those mentioned above is the concept of unspecified obligations. That is, when one party does a favor for another, there is an expectation of some future return. However, exactly when that favor needs to be returned and what form it will take is often unclear (Kaufman, Stamper, & Tesluk, 2001; Wayne, Shore, & Liden, 1997).

Much of the research on reciprocity involves defining the informal rules related to the exchange of gifts (Blau, 1977). Although gifts (in this case the “gift” involves imparting social or technical information and sticking one’s neck out for another), ostensibly, are given voluntarily, they are actually proffered and repaid under obligation. The currency of exchange is not only goods or material gifts, but also services, favors, and assistance (Mauss, 1954; Blau, 1977). Members who fail to comply with expectations of reciprocity risk being distrusted in future interactions or being socially castigated (Gouldner, 1960). The implications of this for informal accountability for others are clear. Those who willingly answer for others expect something in return. Namely, the party that is answerable expects some compliance to demands and goal directed effort to be reciprocated.

Existing research indicates that those high in self-esteem prefer non-routine interaction with others and are more tolerant of risk (Pierce et al., 1993; Robbins, 2003). Those high in self-esteem also seek outlets to engage in behaviors that both validate and reinforce these feelings (Pierce, et al., 1993). Appearing nurturing, responsible, and protective of others, (all facets of how one who is informally accountable for others might act) is suggested as praiseworthy (Royle et al., 2008) and, thus, something those high in OBSE are likely to embrace. However, answering on the behalf of others for their behaviors is not uniformly tenable for all individuals. Specifically, those who lack self-control are not likely to seek IAFO even if it seems attractive.

We argue that informal accountability may be stressful and thus deplete ego reserves. Individuals offset such losses by regulating themselves. For example, if they are able to effectively prioritize how they accomplish tasks, they become more efficient. If they are able to make time for others, they may pass along important information. Individuals, who possess larger amounts of control, are not likely to feel strained or depleted because they are simultaneously engaged in resource accumulation that offsets losses. The resources they accumulate are the positive perceptions others might have of them as well as the kinds accumulated favors owed them as set forth in prominent theories of social exchange (e.g., Kaufman, Stamper, & Tesluk, 2001; Blau, 1977; Gouldner, 1960).

Hypothesis 2: Higher levels of informal accountability for others will be associated with higher levels of OBSE for individuals reporting high levels of control. Alternatively, there will be a negative relationship between informal accountability for others and OBSE for those low in control.

METHOD

Participants and Procedures

Our sample consists of working adults. Students involved in an extra credit assignment gave our survey to individuals they knew to be employed full-time. A group of 75 students distributed up to five surveys each for extra credit. Ultimately, a total of 375 surveys were made available to students. Of these, a usable sample of 185 was returned. This constitutes a response rate of 49%. Granted, this response rate could be higher, but some students failed to distribute these surveys ostensibly because they felt they needed no extra credit, or because they were not interested in participating.

The survey took respondents approximately 15 minutes to complete. The students submitted most of the surveys directly to subjects. However, we also provided an electronic copy of the survey. In this case, responses were either faxed or emailed directly to us. Contact information was collected for all individuals in order to verify that the proper respondents had actually completed the survey.

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

Measures

Organization-based Self-esteem (OBSE) ($\alpha = .92$) is measured using a scale developed by Pierce et al. (1989). Sample items include, "I count in this organization" and "I am a valuable member of this organization." The 10-item scale uses a five-point response scale (1 = *strongly disagree* to 5 = *strongly agree*).

Embeddedness ($\alpha = .83$) is measured using an 11-item amended scale developed by Mitchell et al. (2001). It focuses only on the fit and links dimensions of embeddedness. Sample items from each subset include, "I feel like I am a good match for this company," "I fit with the company's culture," "Many employees are dependent on me at work," and "I am on many teams in this organization." Five items measure fit and six measure links. The scale employs a five-point response format (1 = *strongly disagree* to 5 = *strongly agree*).

Informal accountability for others ($\alpha = .85$) is measured using amendments to Deluga's (1988) five-item scale, which is derived from Ivancevich and Matteson's (1980) "Responsibility for people" portion of their Stress Diagnostic Survey. Sample items include "I am accountable for the development of other employees although it is not part of my formal job duties" and "I am accountable for counseling and

consulting with peers and/or helping them solve their problems although I do not have to.” The scale employs a five-point response format (1 = *strongly disagree* to 5 = *strongly agree*).

Self-regulation ($\alpha = .81$) is measured using a scale created by Luszczynska, Diehl, Gutiérrez-Doña, Kuusinen, and Schwarzer (2004). Sample items include “I stay focused on my goal and don’t allow anything to distract me from my plan of action” and “If I am distracted from one activity, I don’t have any problems coming back to it.” The scale employs a five-point response format (1 = *strongly disagree* to 5 = *strongly agree*). In addition to the key research variables, four control variables are included - organizational tenure, age, gender, and race.

RESULTS

Table 1 provides the means, standard deviations, and intercorrelations amongst study variables for both of this study’s samples. Age was related to a number of the outcome variables, thus providing additional support for its inclusion in this study as a control variable. In only one case did the correlations between any of the study variables exceed the .60 - benchmark for suspected co-linearity noted by Cohen, Cohen, West, and Aiken (2003). Nevertheless, the high positive correlation between embeddedness and OBSE ($r = .62, p < .001$) is germane to our discussion. Admittedly this correlation is high. However, it is consistent previous research (e.g., Sun & Hui, 2007), and is not surprising given that these constructs, although distinct, share some conceptual similarities.

The dimensionality of the scales was also demonstrated. The results of the confirmatory factor analysis indicate good fit (Hu & Bentler, 1999; Hair, Anderson, Tatham, & Black, 1998). Analyses indicated a one-dimensional factor structure for OBSE (eigenvalue = 5.85, proportion of explained variance = .59), IAFO (eigenvalue = 3.93, proportion of explained variance = .62), and self-regulation (eigenvalue = 2.00, proportion of explained variances = .50). A two-factor structure was supported for embeddedness (eigenvalues = 3.51 and 1.59 for links and fit respectively, proportion of explained variance = .47)

Table 1: Means, Standard Deviations, and Intercorrelations among Study Variables

Variable	M	SD	1	2	3	4	5	6	7
1. Age	36.51	13.42	---						
2. Gender	---	---	-.08	---					
3. Org. Tenure	7.37	8.02	.57*	-.10	---				
4. IAFO	3.49	.88	.05	-.05	.04	---			
5. OBSE	4.20	.89	.26*	.01	.13	.44*	---		
6. Self-regulation	3.88	.53	.17*	.07	.04	.23*	.41*	---	
7. Embeddedness	3.75	.56	.50*	-.09	.10	.48*	.62*	.37*	---

*indicates significance levels of $p < .05$ or higher

In our factor analysis we tested the dimensionality of the constructs using principal component analysis with an orthogonal (Varimax) rotation. We applied Kaiser’s Rule (retained only factors with eigenvalues over 1.00), and examined the amount of variance extracted in the construct by the first factor relative to others (Pallant, 2004; Kaiser, 1974). We did not delete any items in any scales in of our analyses.

Regression Results

To test Hypothesis 1, we performed the three-step procedure as recommended by Baron and Kenny (1986) to test for mediation. In each of the three steps, the control variables of tenure and gender were

included due to their potential impact on the dependent variables and to provide a more stringent test of the relationships. Overall, gender was not significantly related to any of the other study variables. Unsurprisingly, organizational tenure was significantly related to only one of the other control variables, age. Age was significantly ($p < .05$ or higher) related positively to embeddedness and OBSE. In general, the control variables explained very little variance ($.01$), but their inclusion strengthened our test of the model.

The three panes in Table 2 provide the regression results using the method recommended by Baron and Kenny (1986). The first pane contains the results for the first step, showing that the independent variable – embeddedness, was significantly related to the mediating variable - organization-based self esteem ($p < .001$). Thus, we proceeded to the second step. The second pane provides the results for this step and shows that embeddedness was significantly related ($p < .001$) to the dependent variable – IFAO. Further, embeddedness explained 22% of the variance in informal accountability for others.

Table 2: Mediation Analysis

Variable	F	df	Adjusted R ²	β (Standard)
Panel A: Mediator Variable Regressed on the Independent Variable				
Mediator: OBSE	26.20***	5	.40	
Embeddedness				.60***
Panel B: Dependent Variable Regressed on Independent Variable				
Dep. Var.: IFAO	11.36***	5	.22	
Embeddedness				.48***
Panel C: Dependent Variable Regressed on Mediator (OBSE) with the Independent Variable Included				
Dep. Var.: IFAO	11.31***	6	.25	
OBSE				.25**
Embeddedness				.33***

$N = 187$

Significance levels are indicated as follows: * $p < .05$, ** $p < .01$, *** $p < .001$. All results include age, race, gender, tenure, as control variables. The panels of Table 2 show the mediation steps suggested by Baron and Kenny (1986). The direct relationship between embeddedness and IFAO is excluded from the table, because it must exist to even perform mediation analysis. The results suggest that the relationship weakens substantially in the presence of OBSE, implying partial mediation.

Finally, we proceeded to the third step of Baron and Kenny's (1986) procedure. In this step, the mediating variable should be related to the dependent variable with the independent variable included in the equation. The third pane in Table 2 provides results from the last step. As can be seen, embeddedness was still significantly ($p < .01$) related to IFAO, as was OBSE. Because the beta weight of the independent variable (i.e., embeddedness) remains significant with the mediator (i.e., OBSE) included in the equation, a case of full mediation does not exist. However, if there is a reduction in the strength and significance levels of the standardized beta weights for the independent variable (i.e., embeddedness) between steps two and three, partial mediation exists (Baron & Kenny, 1986). Because the standardized beta weigh for embeddedness was .48 ($p < .001$) in step two and dropped to .33 ($p < .01$) with the inclusion of OBSE in step three. This suggested the potential for a partially mediated relationship. Therefore, we employed Sobel's test to assess partial mediation. The results of Sobel's test are significant ($p < .01$), which suggests that there is a significant change in the direct path coefficient once the mediator is included in the model. Therefore, partial mediation is supported.

We tested Hypothesis 2 using hierarchical moderated regression analyses to determine the influence of control (i.e., self-regulation) on the OBSE – IFAO relationship. In the first step, we entered the control variables (i.e., age, organizational tenure, gender). We then entered the predictor variables in step 2. The interaction term was included in the third step. An incremental change in criterion variance (i.e., ΔR^2)

indicates a significant interaction term (Cohen & Cohen, 1983). We found that self-regulation moderated the OBSE – IAFO ($\beta = 1.86, p < .05, \Delta R^2 = .02$) relationship and that the proposed model explained 20% of the total variance in informal accountability for others. Consistent with Stone and Hollenbeck (1989), we plotted high and low levels of self-regulation one standard deviation above and below the mean across the range of perceived OBSE scores. We illustrate the significant interactive relationships (i.e., IAFO and OBSE) in Figure 2.

Table 3: Hierarchical Moderated Regression for Testing the Effects of Independent Variables on Informal Accountability for Others

Step and Variable	β	ΔR^2	R^2
Step 1:			
Age	-.10		
Gender	-.05		
Organizational Tenure	.02		
Race	-.09	.01	.01
Step 2:			
Self-Regulation	-1.08**		
Org-based Self Esteem	-.63	.17	.18
Step 3:			
Self-Reg. x OBSE	1.86**	.02	.20

*N = 187, Significance levels are indicated as follows: * $p < .10$, ** $p < .05$, *** $p < .01$. All beta coefficients are standardized. Table 3 shows the results of the hierarchical moderated regression. The results suggest that, while controlling for age, gender, organizational tenure and race, those who are high in self-regulation and OBSE tend to seek IAFO, while those who are high in self-regulation and low in OBSE tend to avoid IAFO.*

Figure 2: Informal Accountability for Others Scores Regressed on Organization-Based Self-esteem and Self-regulation for Organizational Sample

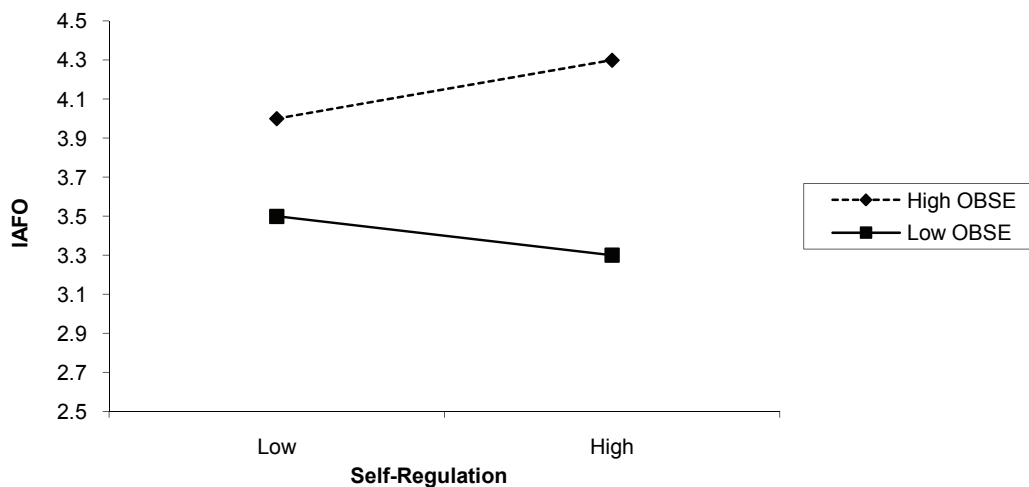


Figure 2 plots the mean scores of IAFO relative to organization-based self-esteem and self-regulation. Those high in self-esteem who also possessed higher levels of attention control were likely to feel more informal accountability for others. In contrast, those with low self-esteem were less likely to feel informally accountable for others even under conditions of strong self-regulation.

DISCUSSION

The current investigation corroborates the influence of embeddedness, organization-based self-esteem on informal accountability for others. In addition self-regulation, the ability to attend to only relevant cues in the organizational context, is also demonstrated to moderate the OBSE-IAFO relationship. These findings

help augment the development of several bodies of literature. For example, understanding that being structurally linked to and familiar with colleagues in various positions within an organization, can help predict favorable levels of both the value individuals place in themselves at work and the level to which they are willing to answer for the actions of others, enhances accountability research.

Heretofore, research has not examined the extent to which individuals' abilities to ignore extemporaneous social information impacts the level to which they feel answerable to others for the actions of their constituents. Consequently, accountability research is extended with the awareness that self-regulation can serve as a variable that makes the creation of feelings of worth about oneself at work even more important. By examining the influence of structural and individual factors (i.e., the links and fit dimensions of embeddedness) simultaneously, we can be more confident that dimensions relevant to informal accountability for others are tapped in the current study.

Contributions to Theory and Practice

Mossholder and his colleagues (Mossholder, Bedeian, & Armenakis, 1981, 1982) suggest that self-esteem predicts abilities in organizational contexts. In this case, we contend that one such ability is that which allows organizational members to become informally accountable for others. Mossholder et al. (1982) demonstrate that those low in self-esteem seek peer group interaction more than high self-esteem individuals. Doubtless, IAFO involves peer interaction, but more directly it indicates individuals' willingness to answer for others based on their perceptions of their own skills, capabilities, and their understanding of the likelihood that any performance enhancing information they give will be taken and used appropriately. Signaling one's informal accountability is a very forward look behavior. As such, it is consistent with Mossholder et al.'s (1982) findings that those higher in self-esteem are more likely to proactively seek solutions to problems individually.

Existing scholarship (i.e., Lerner and Tetlock, 1999) notes that accountability is the implicit or explicit expectation that individuals may be called on to justify their beliefs, feelings, or actions to others. Ferris, Mitchell, Canavan, Frink, and Hopper (1995), consider 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 individuals either fear or value these outcomes. It is thus conceivable that some individuals might find being accountable for others either desirable or stressful. Our results support the view that self-regulation, in the form of attention control, has important neutralizing properties for stressful social situations (Aspinwall, 2001; Hobfoll & Shirom, 2001).

Finally, this study helps further validate the energetic-control framework (Hockey, 1993), which contends that individuals' senses of well-being is better ensured when they mobilize their cognitive/attention resources. Hockey (1997, p. 78) notes that, "management of effort allows individuals to control the effectiveness of task behavior in relation to competing concurrent goals, changing demands, and current levels of energetic resources." Since being informally accountable for others may cause changing or competing demands and agendas to occur, higher levels of self-regulatory capabilities are important in facilitating higher individual levels of IAFO.

Implications of this study for both managers and subordinates are also important. According to Greenhaus, Callahan, and Godshalk (2000: 85), in order to make progress in the landscape of contemporary career structures, individuals must possess not only adequate skills, but also extend their work involvement, build their images, develop and support alliances, and successfully manage organizational politics. Embracing informal accountability for others potentially involves engaging in all of those additional behaviors at numerous levels in organizations. Thus, if managed well, IAFO offers employees enhanced career mobility.

Another managerial implication of this research involves the transformation of organizational structures themselves. Most experienced managers understand the benefits of cooperative relationships that reflect identification with the organization (Organ, 1997). These notions are central to pursuing informal accountability for others. The practical implication of this research relates to the flattening of organizational structures and increasing spans of control (Cascio, 1995). When organizations flatten their structures, accountability becomes more important due to a lack of authority and answerability relative to position power. Given that accountability is shown to enhance the quality of decisions and the levels, directions, and persistence of work related efforts (Tetlock, 1985, 1992), firms should attempt to recruit and retain individuals who fit with the organization's mission and are linked to other people within the organization, due to their likely pursuit and acceptance of IAFO as an informal mechanism of corporate governance and potential for enhanced performance.

Strengths, Limitations and Directions for Future Research

There are both strengths and limitations in our research that warrant comment. Common criticisms of prior research have centered on the design of the studies; namely, laboratory experiments. Generally, the problem involves a lack of realism and, concomitantly, the findings tend to lack external validity (Frink & Klimoski, 1998, 2004). Specifically, prior research does not investigate real employees in actual organizations (Frink & Klimoski, 1998, 2004). The main strength of this research is that our data help obviate this problem because they focus on real working adults in a wide range of occupations across actual organizations.

A potential concern in this research involves the level of participation. We initially anticipated a relatively low response rate of only 30%, which is common in organizational research (Dillman, 2000). In fact, we found a response rate of 57%. Although that is encouraging, non-response bias (the potential that respondents differ in motivation and ability from non-respondents) cannot be entirely ruled out (Schwab, 1999).

This study is also limited to cross-sectional data. A frequent lament on the part of organizational researchers is the lack of longitudinal research design in field studies. Cross-sectional studies diminish the researchers' abilities to make more definitive statements of causality (Schwab, 1999). However, the cross-sectional analysis in this research takes a necessary step forward from contrived laboratory findings to more generalized findings.

A fundamental step in the future of research on informal accountability for others relates to the gathering of longitudinal data. One important question that longitudinal designs would help answer is whether or not IAFO remains constant once the decision to signal is made.

Another pertinent avenue for future research is to consider the effects of culture, both organizational and national. Given the significant main effects of organization-based self-esteem and embeddedness on IAFO, a comparative study of cultures and organization types 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 are called upon to perform more varied task and are thus accountable for more outcomes and proximally linked to others (Cascio, 1995; Kirkman & Shapiro, 1997), a logical next step would be to test if individuals are more inclined to seek additional informal accountability for others due to structural pressures.

Research opportunities that exist at the level of organizational and national culture help flesh out another 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, 2001) dimensions of work-related values could be informative when studying IAFO in culturally diverse

samples. Indeed, this has been a popular framework through which to view cultural differences. Applying this view of organizational culture, we might expect that a social influence tactic such as signaling IAFO is effective only to the degree that it is in keeping with the basic values of a given culture.

Furthermore, many of Hofstede's (1980, 2001) dimensions may shed light on the relative desirability of seeking informal accountability for others. It is possible that each dimension differentially predicts informal accountability for others. For example, in cultures that are masculine and individualistic, perhaps seeking IAFO is appropriate because the culture values personal initiative, recognition, and assertiveness. Shankar, Ansari, and Saxena (1999) suggest that such authoritarian organizational climates are more conducive to assertive behaviors. Future research would be well served to determine how cultural constraints shape individuals' beliefs about IAFO as a tool of social influence and whether it too becomes a desirable and acceptable mechanism for employees to promote themselves.

Collectivistic and feminine cultures, on the other hand, tend to value the overall good of the group, quality of life, and the maintenance of positive, mutually beneficial interpersonal relationships (Hofstede, 1980, 2001). Shankar et al. (1999) note that in collectivist societies where participative climates are more common, ingratiatory behaviors are desirable. Future research might address the role of culture in making attributions of intentions in order to determine if individuals who pursue informal accountability for others are considered good stewards or politically minded self-promoters.

Research might also compare individuals who seek informal accountability for others across organizations (or nations) along standards of time orientation (Bond, 1986; Hofstede, 1980). Scholars may be able to determine the extent to which individuals that prefer thrift and persistence (i.e., short-term orientation) to immediate results differentially seek informal accountability for others. For example, it is plausible that IAFO is more commonly used as an influence technique in cultures where individuals attempt to realize immediate status gains. On the other hand, it is also possible that those who are culturally disposed to persistence (i.e., long-term orientation) seek informal accountability for others because they are accustomed to the notion that interactions between coworkers is the evolution of a relationship rather than a series of discreet transactions (Francesco & Gold, 2005). Informal accountability for others operates on this notion of reciprocal interaction (Gouldner, 1960).

Finally, future scholars might wish to draw comparisons along Hofstede's (1980, 2001) uncertainty avoidance dimension. We frame uncertainty reduction as a driver of individuals' decisions about seeking informal accountability for others. We assume that, regardless of culture, each individual has some trepidation about the future. However, the average magnitude of these fears might be differentially predictive of informal accountability for others. Given that IAFO is positioned as a means by which individuals reduce uncertainty, it seems logical that those in environments characterized by high uncertainty avoidance are most likely to seek IAFO. Still, further inquiry should validate this assumption. Considering that cultures with strong uncertainty avoidance usually develop explicit rules of behavior (both written and unwritten) with stringent penalties for those who break them (Francesco & Gold, 2005), it may be that individuals in low uncertainty cultures would be more likely to seek IAFO because social interaction is more flexible and unstructured (Francesco & Gold, 2005). Ultimately, what needs to be examined is the overarching question of the extent to which culture directs individuals to seek informal accountability for others for different reasons.

REFERENCES

Aspinwall, L. (2001). Dealing with adversity: Self-regulation, coping, adaptation, and health. In A. Tesser & N. Schwarz (Eds.), *Blackwell Handbook of Social Psychology: Intra-individual Processes*, (pp. 591-614). Malden, MA: Blackwell Publishers.

Bandura, A. (1977). Self-efficacy: Toward a unifying theory of behavioral change. *Psychological Reviews*, 84, 191-215.

Barney, J. B., & Hansen, M. H. (1994). Trustworthiness as a source of competitive advantage. *Strategic Management Journal*, 15, 175-190.

Baron, R., & Kenny, D. (1986). The moderator-mediator variable distinction in social psychological research. *Journal of Personality and Social Psychology*, 51, 1173-1182.

Baruch, Y. (2004). *Managing Careers: Theory and practice*. Boston: Prentice-Hall.

Baumeister, R. F., Bratslavsky, E., Muraven, M., & Tice, D. M. (1998). Ego depletion: Is the self a limited resource? *Journal of Personality and Social Psychology*, 74, 1252-1265.

Blau, P. (1977). *Inequality and heterogeneity*. New York: Free Press.

Bond, M. H. (1986). *The psychology of the Chinese people*. Hong Kong: Oxford University Press.

Bowers, K. (1973). Situationism in psychology: An analysis and critique. *Psychological Review*, 80, 307-336.

Carnevale, P. J. D. (1985). Accountability of group representatives and intergroup relations. In E. J. Lawler (Ed.), *Advances in group processes* (Vol. 2, pp. 227-248). Greenwich, CT: JAI Press.

Carver, C. S. (2004). Self-regulation of action and affect. In R. Baumeister & K. Vohs (Eds.), *Handbook of self-regulation: Research, theory, and applications* (pp. 13-39). New York: Guilford.

Carver, C. S., & Scheier, M. F. (1981). *Attention and self-regulation: A control-theory approach to human behavior*. New York: Springer.

Carver, C. S., & Scheier, M. F. (1982). Control theory: A useful conceptual framework for personality-social, clinical, and health psychology. *Psychological Review*, 92, 111-135.

Cascio, W. F. (1995). Whither industrial and organizational psychology in a changing world of work? *American Psychologist*, 50, 928-939.

Chan, D. (1996). Cognitive misfit of problem-solving style at work: A facet of person-organization fit. *Organizational Behavior and Human Decision Processes*, 68, 194-207.

Chatman, J. A. (1991). Matching people and organization: Selection and socialization in public accounting firms. *Administrative Science Quarterly*, 36, 459-484.

Cohen, J., & Cohen, P. (1983). *Applied multiple regression/correlation analysis for the behavioral sciences* (2nd ed). Hillsdale, NJ: Lawrence Erlbaum.

Cohen, J., Cohen, P., West, S. G., & Aiken, L. S. (2003). *Applied multiple regression for the behavioral sciences* (2nd ed). Mahwah, NJ: Lawrence Erlbaum.

Coopersmith, S. (1967). *The antecedents to self-esteem*. San Francisco: W. H. Freeman & Company.

Cummings, L. L., & Anton, R. J. (1990). The logical and appreciative dimensions of accountability. In S. Sivastva, D. Cooperrider, & Associates (Eds.), *Appreciative management and leadership* (pp. 257-286). San Francisco: Jossey-Bass.

Deluga, R. J. (1988). The politics of leadership: The relationship between task-people leadership and subordinate influence. *Journal of Organizational Behavior*, 9, 359-366.

Dillman, D. A. (2000). *Mail and Internet surveys: The tailored design method*. New York: Wiley.

Enzele, M. E., & Anderson, S. C. (1993). Surveillant intentions and intrinsic motivation. *Journal of Personality and Social Psychology*, 64, 257-266.

Ferris, G. R., Mitchell, T. R., Canavan, P. J., Frink, D. D., & Hopper, H. (1995). Accountability in human resource systems. In G. R. Ferris, S. D. Rosen, & D. T. Barnum (Eds.), *Handbook of human resource management* (pp. 175-196). Oxford, U.K.: Blackwell Publishers.

Francesco, A. M., & Gold, B. A. (2005). *International Organizational Behavior*. Upper Saddle River, NJ: Prentice Hall.

Frink, D. D., & Klimoski, R. J. (1998). Toward a theory of accountability in organizations and human resource management. In G. R. Ferris (Ed.), *Research in personnel and human resource management* (Vol. 16, pp. 1-51). Stamford, CT: JAI Press.

Frink, D. D., & Klimoski, R. J. (2004). Advancing accountability theory and practice: Introduction to the human resource management review special addition. *Human Resource Management Review*, 14, 1-17.

Geen, R. G. (1991). Social motivation. *Annual Review of Psychology*, 42, 377-399.

Gouldner, A. W. (1960) The norm of reciprocity: A preliminary statement, *American Sociological Review*, 25, 161-178.

Green, M. C., Visser, P. S., & Tetlock, P. E. (2000). Coping with accountability cross-pressures: Low effort evasive tactics and high-effort quests for complex compromises. *Personality and Social Psychology Bulletin*, 11, 1380-1391.

Greenhaus, J. H., Callahan, G. A., & Godshalk, V. M. (2000). *Career Management* (3rd ed.). Fort Worth, TX: Dryden Press.

Hair, J. F., Anderson, R. E., Tatham, R. L., & Black, W. C. (1998). *Multivariate data analysis* (5th ed.). Upper Saddle River, NJ: Prentice Hall.

Hight, D. L. (2004). *Context, moral orientation, and self-esteem: impacting the moral development of college students*. Athens, GA: University of Georgia Press.

Hobfoll, S. E., & Shriom, A. (2001). The influence culture, community, and the nested self in the stress process: Advancing conservation of resources theory. In R. T. Golembiewski (Ed.), *Handbook of organizational behavior* (pp. 57-80). New York: Marcel Dekker.

Hockey, G. (1993). Cognitive-energetical control mechanisms in the management of work demands and psychological health. In A. D. Baddeley, & L. Weiskrantz, (Eds.), *Attention, selection, awareness and control: A tribute to Donald Broadbent* (pp. 328-345). Oxford, UK: Oxford University Press.

Hockey, G. (1997). Compensatory control in the regulation of human performance under stress and high workload: A cognitive-energetic framework. *Biological Psychology*, 45, 73-93.

Hofstede, G. (1980). *Culture's consequences: International differences in work-related values*. Beverly Hills, CA: Sage.

Hofstede, G. (2001). *Culture's consequences: Comparing values, behaviors, institutions, and organizations*. Thousand Oaks, CA: Sage.

Holtom, B. C., Lee, T. W., & Tidd, S. T. (2002). The relationship between work status congruence and work-related attitudes and behaviors. *Journal of Applied Psychology*, 87, 903-915.

Hu, L. T., & Bentler, P. M. (1999). Cutoff criteria in fit indexes in covariance structure analysis: Conventional criteria versus new alternatives. *Structural Equation Modeling*, 6, 1-55.

Ickes, W., Snyder, M., & Garcia, S. (1997). Personality influences on the choice of situations. In R. Hogan, J. Johnson, & S. Briggs (Eds.), *Handbook of personality psychology* (pp. 165-195). New York: Academic Press.

Ivancevich, J. M., & Matteson, M. T. (1980). *Stress and work: A managerial perspective*. Tucker, GA: Scott, Foresman, and Company.

James, W. (1890). *Principles of Psychology*. New York: Holt.

Kaiser, H. (1974). An index of factorial simplicity. *Psychometrika*, 39, 31-36.

Kaufman, J. D., Stamper, C. L., & Tesluk, P. E. (2001). Do supportive organizations make for good corporate citizens? *Journal of Managerial Issues*, 13, 436-449.

Kirkman, B. L., & Shapiro, D. L. (1997). The impact of cultural values on employee resistance to teams: Toward a model of globalized self-managing work team effectiveness. *Academy of Management Review*, 22, 730-757.

Korman, A. K. (1970). Toward a hypothesis of work behavior. *Journal of Applied Psychology*, 54, 31-41.

Korman, A. K. (1976). Hypothesis of work behavior revisited and an extension. *Academy of Management Review*, 1, 50-63.

Lee, T. W., Mitchell, T. R., Sablinski, C. J., Burton, J. P., & Holtom, B. C. (2004). The effects of job embeddedness on organizational citizenship, job performance, volitional absences, and voluntary turnover. *Academy of Management Journal*, 47, 711-722.

Lerner, J. S., & Tetlock, P. E. (1999). Accounting for the effects of accountability. *Psychological Bulletin*, 125, 255-275.

Lewin, K. (1951). *Field theory in social science: Selected theoretical papers*. New York: Harper & Row.

Luszczynska, A., Diehl, M., Gutiérrez-Doña, B., Kuusinen, P., & Schwarzer, R. (2004). Measuring one component of dispositional self-regulation: attention control and goal pursuit. *Personality and Individual Differences*, 37, 555-566.

Mauss, M. (1954). *The gift*. New York: Free Press.

- March, J. G., & Simon, H. A. (1958). *Organizations*. New York: Wiley.
- Mitchell, T. R., Holtom, B. C., Lee, T. W., Sablinski, C. J., & Erez, M. (2001). Why people stay: Using job embeddedness to predict voluntary turnover. *Academy of Management Journal*, *44*, 1102-1121.
- Morrison, E. W., & Phelps, C. C. (1999). Taking charge at work: Extra-role efforts to initiate workplace change. *Academy of Management Journal*, *42*, 403-419.
- Mossholder, K. W., Bedeian, A. G., & Armenakis, A. A. (1981). Role perceptions, satisfaction, and performance: Moderating effects of self-esteem and organizational level. *Organizational Behavior and Human Performance*, *28*, 224-234.
- Mossholder, K. W., Bedeian, A. G., & Armenakis, A. A. (1982). Group process- work outcome relationships: A note on the moderating effect of self-esteem. *Academy of Management Journal*, *25*, 575-585.
- O'Reilly, C. A., Chatman, J., & Caldwell, D. F. (1991). People and organizational culture: A profile comparison approach to assessing person-organization fit. *Academy of Management Journal*, *34*, 487-516.
- Organ, D. W. (1997). Organizational citizenship behavior: It's construct clean-up time. *Human Performance*, *10*, 85-97.
- Pallant, J. (2004). *SPSS survival manual: A step-by-step guide to using SPSS*. New York: McGraw-Hill.
- Pierce, J. L., Gardner, D. G., Cummings, L. L., & Dunham, R. B. (1989). Organization-based self-esteem: Construct definition, measurement, and validation. *Academy of Management Journal*, *32*, 622-648.
- Pierce, J. L., Gardner, D. G., Dunham, R. B., & Cummings, L. L. (1993). Moderation by organization-based self-esteem of role condition-employee response relationships. *Academy of Management Journal*, *36*, 271-288.
- Price, K. H. (1987). Decision responsibility, task responsibility, identifiability, and social loafing. *Organizational Behavior and Human Decision Processes*, *40*, 330-345.
- Rhoades, L., & Eisenberger, R. (2002). Perceived organizational support: A review of the literature. *Journal of Applied Psychology*, *87*, 698-714.
- Robbins, S. P. (2003). *Organizational behavior* (10th ed.). Englewood Cliffs, NJ: Prentice-Hall.
- Royle, M. T., Hochwarter, W. A., & Hall (2008). The mediating effect of informal accountability for others. *International Journal of Management and Marketing Research*, *1*, 1-22.
- Schwab, D. P. (1999). *Research methods for organizational studies*. Mahwah, NJ: Lawrence Erlbaum Associates.
- Shankar, A., Ansari, M. A., & Saxena, S. (1999). Organizational context and ingratiation behaviors in organizations. *Journal of Social Psychology*, *134*, 641-647.
- Simonson, I., & Nowlis, S. (2000). The role of explanations and the need for uniqueness in consumer decision-making: Unconventional choices based on reasons. *Journal of Consumer Research*, *27*, 49-68.

Snyder, M., & Ickes, W. (1985). Personality and social behavior. In G. Lindzey & E. Aronson (Eds.), *The handbook of social psychology* (pp. 883-847). New York: Random House.

Stenning, P. C. (1995). *Accountability for criminal justice*. Toronto: University of Toronto Press.

Stone, E. F., & Hollenbeck, J. R. (1989). Clarifying some controversial issues surrounding statistical procedures for detecting moderation variables: Empirical evidence and related matters. *Journal of Applied Psychology*, *74*, 3-10.

Sun, R. C., & Hui, E. K. (2007). Psychological factors contributing to adolescent suicidal ideation. *Journal of Youth and Adolescence*, *36*, 775-787.

Tetlock, P. E. (1985). Accountability: The neglected social context of judgment and choice. In L. L. Cummings & B. M. Staw (Eds.), *Research in organizational behavior* (Vol. 7, pp. 297-332). Greenwich, CT: JAI Press.

Tetlock, P. E. (1992). The impact of accountability on judgment and choice: Toward a social contingency model. In M. Zanna (Ed.), *Advances in experimental social psychology* (pp. 331-377). New York: Academic Press.

Tetlock, P. E., Skitka, L., & Boettger, R. (1989). Social and cognitive strategies for coping with accountability: Conformity, complexity, and bolstering. *Journal of Personality and Social Psychology*, *57*, 632-640.

Uzzi, B. (1997). Social structure and competition in interfirm networks: The paradox of embeddedness. *Administrative Science Quarterly*, *42*, 35-67.

Uzzi, B., & Gillespie, J. J. (2002). Knowledge spillover in corporate financing networks: Embeddedness and the firm's debt performance. *Strategic Management Journal*, *23*, 595-618.

Van Dyne, L., & Ang, S. (1998). Organizational citizenship behavior of contingent workers in Singapore. *Academy of Management Journal*, *41*, 692-703.

Vohs, K., & Baumeister, R. F. (2004). Understanding self-regulation. In R. Baumeister & K. Vohs (Eds.), *Handbook of self-regulation: Research, theory, and application* (pp. 1-9). New York: Guilford Press.

Wayne, S. J., Shore, L. M., & Liden, R. C. (1997). Perceived organizational support and Leader-Member Exchange: A social exchange perspective. *Academy of Management Journal*, *40*, 82-111.

Yarnold, P. R., Mueser, K. T., & Lyons, J. S. (1988). Type A behavior, accountability, and work rate in small groups. *Journal of Research in Personality*, *22*, 353-360.

Zajonc, R. B. (1965). Social facilitation. *Science*, *149*, 296-274.

Zajonc, R. B., & Sales, S. M. (1966). Social facilitation of dominant and subordinate responses. *Journal of Experimental Social Psychology*, *2*, 160-168.

Zimbardo, P. G. (1970). The human choice: Individuation, reason, and order versus deindividuation, impulse, and chaos. In W. J. Arnold & D. Levine, (Eds.), *Nebraska Symposium on Motivation*, (pp. 237-307). Lincoln: University of Nebraska Press.

BIOGRAPHY

Dr. M. Todd Royle is an assistant professor of management at Valdosta State University. He teaches management courses in organizational behavior, international business, human resource management, and career development. His main research interests relate to accountability, culture, and organizational politics.

Mr. Gavin Fox is a doctoral candidate at Florida State University and a marketing lecturer at Valdosta State University. He specializes in strategic marketing issues such as the impact of human capital and inter-firm relationships on firm performance. Mr. Fox also focuses heavily on service issues such as the impact of failures on customer retention and the interplay between service workers and customers.

Dr. Wayne A. Hochwarter is the Jim Moran Professor of Management at Florida State University. He teaches courses undergraduate in human resource management, staffing, and organizational behavior. At the graduate level he teaches a doctoral seminar in social influence. Dr. Hochwarter's research interests include stress, accountability, organizational politics, and layoff survivors.