

# Felt accountability: the role of personality and organizational factors

Regina Candra Dewi and Corina D. Riantoputra  
*Universitas Indonesia, Depok, Indonesia*

312

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## Abstract

**Purpose** – The purpose of this paper is to employ the meso-level theory of felt accountability to investigate the relationships among positive affect, negative affect, perceived organizational support, organizational structure and felt accountability.

**Design/methodology/approach** – To avoid common method bias, this study employed a time-lag data collection technique in collecting data from 132 participants. Multiple regression analysis was conducted to examine the relationships among the variables.

**Findings** – The results show a positive association between positive affect and perceived organizational support and felt accountability, whereas negative affect and organizational structure were negatively correlated with felt accountability, in that machine structures constraint the development of felt accountability.

**Originality/value** – This research advances the meso-level theory of felt accountability and social exchange frameworks by integrating personality and organizational factors influencing felt accountability, and demonstrating that that the tangible advantages offered by an organization are reciprocated by employees' accountability.

**Keywords** Organizational support, Accountability, Affect, Social exchange, Organizational structures, Psychological contracts

**Paper type** Research paper

## Introduction

How employees perceive their accountability can impact a company's success or failure (Frink and Klimoski, 2004). Employees with low felt accountability are more likely to act dishonestly (Hall *et al.*, 2009), whereas those exhibiting higher felt accountability will contribute toward a company's success (Guidice *et al.*, 2016). One example of the effects on employee accountability can be seen in an initiative to decrease absenteeism by the government of Jakarta, Indonesia. After implementing incentive rules corresponding to employee attendance and conducting frequent unannounced inspections, chronic absenteeism was decreased from 10,000 employees in 2015 to 6,072 in 2016, which enhanced citizens' satisfaction with their services (Aziza, 2016; Pratama, 2016; Rosalina and Arumsari, 2016). Such data imply that as employees felt more aware that their performance was being monitored and could be sanctioned, they felt more accountable toward their work and adjusted their performance accordingly.

Felt accountability is defined as the "perceived expectation that one's decisions or actions will be evaluated by a salient audience and that rewards or sanctions are believed to be contingent on this expected evaluation" (Hall and Ferris, 2011, p. 134). Attention on this topic expanded greatly after the research of Hall *et al.* (2003), which presented the first empirical investigation of the antecedents and consequences of felt accountability in organizations. Felt accountability has been found to be positively associated with favorable work attitudes and behavior, including job performance (Hall *et al.*, 2009; Mero *et al.*, 2014; Waring *et al.*, 2013), job satisfaction (Wikhamn and Hall, 2014) and organizational citizenship behavior (Hall *et al.*, 2009).

Meso-level theory of felt accountability argues that individual-level perception and behavior are generated from interpretations of social features (Frink *et al.*, 2008). Felt accountability is multi-constituent: individuals at work are simultaneously accountable to several stakeholders,



including their subordinates, superordinates, peers, the legal environment and the organization. Thus, it is important to explore both its internal and external influences of felt accountability to establish a holistic understanding on the antecedents of this phenomenon.

One potential internal influence on felt accountability is personality traits (Hall *et al.*, 2015; Tetlock, 1992), notably affect (Ashkanasy and Humphrey, 2011). In the phenomenological view of felt accountability, personality traits are influential in shaping how an individual forms interpretations of everyday events (Hall *et al.*, 2015). The current study argues that felt accountability is potentially influenced by affect through the underlying motivational systems of each affect dimension (Judge and Larsen, 2001). Affect is a broad range of emotional experiences encompassed by positive and negative affect (Watson and Tellegen, 1985). Felt accountability happens when individuals are exposed to tasks (Mero *et al.*, 2014); thus whether or not they perceive the tasks as challenging might play a role in forming their felt accountability. Individuals with positive affect traits are posited to perceive tasks as challenging, whereas those with negative affect traits are prone to avoid imposed tasks (Watson *et al.*, 1999).

Although organizational factors are notable external influences on felt accountability (Frink *et al.*, 2008), there is a lack of research on this dimension, which is partly due to the lack of operationalized variables (Pearson and Sutherland, 2017). This study attempts to fill that gap by identifying possible organizational variables that might impact felt accountability, namely, perceived organizational support and organizational structure. Perceived organizational support is defined as “the extent to which employees perceive that their contributions are valued by their organization and that the firm cares about their well-being” (Rhoades and Eisenberger, 2002, p. 698). Perceived organizational support arguably influences felt accountability due to the nature of reciprocity between organizations and individuals (Eisenberger *et al.*, 1986) such that individuals will repay the unfavorable and favorable actions of their organization (Schminke *et al.*, 2002). This exchange relationship can lead individuals to reciprocate organizations through work performance and informal activities that are beneficial for all stakeholders (Mitchell *et al.*, 2012).

Organizational structure refers to “the sum total of the ways in which its labor is divided into distinct tasks and then its coordination is achieved among these tasks” (Mintzberg, 1993, p. 2). The way that an organization coordinates its systems and processes shapes its hierarchy and employees’ scope of authority. For example, heavily bureaucratic structures have specific role expectations and centralized decision-making environment, whereas organic structures are generally more flexible with less defined requirements (Dust *et al.*, 2014). As organizations impose role expectations to individuals through their structures (Frink and Klimoski, 2004), this study proposed and examined the potential relationship between organizational structure and felt accountability. The research setting would be conducted in two types of organizational structure: machine and adhocracy.

## Literature review

### *Felt accountability*

Despite its importance in organizational outcomes, felt accountability remains a relatively new construct. Tetlock (1985) introduced the notion of accountability to explain its implications in decision-making processes in the context of social contingency theory. This later developed into the “judgement of choice” theory, which proposed that individuals’ perception of social rewards would influence their coping strategies of accountability (Tetlock, 1992). Initially, felt accountability was studied primarily in the scope of social psychology; however, the theory gradually became incorporated within organizational psychology studies (Hall *et al.*, 2003; Frink and Klimoski, 2004). Prior research has investigated felt accountability primarily in laboratory settings, which limits the generalizability of the findings to real-life situations (Hall *et al.*, 2015). Several authors

have explored felt accountability in its natural setting by using non-experimental designs (e.g. Chen *et al.*, 2015; Hall and Ferris, 2011; Mero *et al.*, 2014); however, to-date, few empirical studies have thoroughly explored the antecedents of this phenomenon.

Due to overlapping commonalities, there is some confusion as to whether “felt responsibility” is merely another term for “felt accountability” (Hall *et al.*, 2015). Schlenker *et al.* (1994) postulated the triangle theory of responsibility to explain the differences between these two constructs, such that felt responsibility is viewed as constituting the three following main elements: prescription, events and individual. Felt accountability is distinguished by a fourth element, the audience, who evaluates the other three elements. Thus, felt responsibility can be viewed as a subcomponent of felt accountability, for which all of the aforementioned elements should be present simultaneously, making it a unidimensional construct.

#### *Affect and felt accountability*

Positive affect is defined as “the extent to which a person feels enthusiastic, active, and alert. Individuals with low positive affect are described as sluggish and sorrowful” (Watson *et al.*, p. 1063). Conversely, negative affect is defined as the “general dimension of subjective distress and unpleasurable engagement that subsumes a variety of aversive mood states, including anger, contempt, disgust, fear, and nervousness” (Watson *et al.*, 1988, p. 1063). Individuals with low negative affect are described as serene and calm. Russell and Carroll (1999) explain further that affect can be analyzed from the perspective of a state, which refers to one’s emotional experiences in a specific period of time, or as a trait, which describes consistent emotional experiences across a lifetime. Ashkanasy and Humphrey (2011) take on the multi-level model of emotion in organizations which explains that the difference between state and trait affect lie in its determinants. State affect is analyzed in Level 1 (within-person), in which an individual’s affective experiences are determined by momentary events. On the other hand, trait affect is analyzed in Level 2 (between-person) in which emotional experiences are heavily determined by their dispositional factors. Work environment provides identical stimuli across persons, however, the way people process the stimuli is largely influenced by their affective disposition. As this research seeks to examine the role of individual differences, we limit the focus to trait affect only.

Although affect has been studied before in the USA (Hall *et al.*, 2003), it is reasonable to question whether different results might be yielded from an Indonesian sample as this relationship may be influenced by cultural distinctions. Kuppens *et al.* (2008) suggested that individualist and collectivist cultural frameworks might influence how an individual interprets their emotions, such that those from individualist cultures tend to be more salient in perceiving their emotions and use them as a means of self-judgment. Individualist cultures promote the pursuit of feeling good and the avoidance of negative experiences, whereas collectivist cultures were proposed to emphasize harmonious experiences of both negative and positive emotions (Kuppens *et al.*, 2008).

Research indicates that individuals with positive affect traits will operate under behavioral engagement motivational systems, whereas those with negative affect traits conversely operate under behavioral inhibition systems (Watson *et al.*, 1999). Prior research has highlighted the relationship of these two affect traits with organizational behaviors. Jacobs *et al.*’s (2014) study with 332 dyads of German police officers showed that negative affect trait is positively associated with counterproductive work behavior and complaining behavior, whereas individuals with positive affect trait are more likely to showcase pro-organizational proactive behavior. Thus, it is assumed that individuals will perceive their accountability differently based on the affect trait that they have. Hall *et al.* (2003) also showed that positive affect relates positively with felt accountability whereas negative affect is negatively associated with felt accountability.

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Therefore, we propose the following hypotheses:

*H1a.* Negative affect is negatively associated with felt accountability.

*H1b.* Positive affect is positively associated with felt accountability.

#### *Perceived organizational support and felt accountability*

Organizational support is manifested in established norms, systems and climate. Examples include giving incentives for employees, appreciating their work and ideas, promoting deserving employees and giving employees autonomy in handling their work (Eisenberger *et al.*, 1986). Perceived organizational support has been previously studied as a moderator between felt accountability and job performance (Wikhamn and Hall, 2014); however, the possible relationship between perceived organizational support and felt accountability has not been examined.

Organizational support theory posits that reciprocity exists between organizations and their employees; the more support the organization extends to their employees, the more the employees feel obligated to repay its support (Eisenberger *et al.*, 1986; Uppal, 2017). When employees perceive that the organization provides appropriate resources, they believe that their work will be rewarded and thus are encouraged to behave more responsibly (Eisenberger *et al.*, 2014; Stinglhamber *et al.*, 2015). This framework highlights the two following important aspects of felt accountability: contingent rewards and responsibility (Hall and Ferris, 2011). A study conducted in the USA among 363 local government employees found a positive link between employees' perceived organizational support and their emotional bond to the organization (Kim *et al.*, 2016). Other studies have shown that perceived organizational support is positively related to felt obligation, a subcomponent of felt accountability (Eisenberger *et al.*, 2001).

Accordingly, we hypothesize that:

*H2.* Perceived organizational support is positively associated with felt accountability.

#### *Organizational structure and felt accountability*

Initially, Burns and Stalker (1961) conceptualized the widely known two typology of organization structure, namely, organic and mechanistic structure. However, this theory only provided a modest and superficial explanation that could not entirely capture the complexity of organizational structure (Ambrose and Schminke, 2003). Mintzberg (1980) then suggested five basic configurations of organization structure, namely, simple structure, machine bureaucracy, professional bureaucracy, divisionalized form and adhocracy. According to this framework, organic and mechanistic structures are merely parts of the design parameters to structure an organization. In applying this concept, we chose to focus on two structures, machine bureaucracy and adhocracy.

Horizontal decentralization is limited in machine bureaucracy as decision-making processes strictly adhere to the formal chain of authority. In contrast, the decision-making power is not centralized in an adhocracy structure, and non-managers and managers across levels are included as decision makers because the power of deciding is distributed based on the nature of decisions to be made (Mintzberg, 1993). A second difference between these constructs lies in their dependence on behavioral formalization and the standardization of work processes through rules, job description and procedures (Mintzberg, 1980). Machine structure relies heavily on standardization for coordination, whereas adhocracy structure depends more on direct supervision and mutual adjustment, in which employees communicate informally with another to coordinate their work across levels. Such differences in role expectations – such as who should complete work tasks, who

should make decisions, and when work is due – might also influence the formation of an individual's felt accountability (Frink and Klimoski, 2004).

Ambrose and Schminke (2003) proposed that organizational structures influence both organizational and individual performance, such that organizational decentralization has been found to be positively associated with enhanced proactivity and aspiration levels (Lanaj *et al.*, 2013). Walter and Bruch's (2010) research with a sample of 125 US organizations indicated that centralization will constrain transformational leadership climate in an organization, while formalization will enhance it. With this in mind, it is reasonable to argue that organizational structures might influence felt accountability. Thus, we hypothesize the following:

*H3.* Individuals working in machine structure have lower felt accountability than in adhocracy structure.

## Methods

### *Measurements*

All measurements were adapted from previous research and had undergone back-translation processes from the original English language. Prior to the research, a pilot study for the Bahasa Indonesia version of the measurement was conducted. The distributed self-report employed a six-point Likert scale ranging from 1 = "strongly disagree" to 6 = "strongly agree."

*Felt accountability.* Felt accountability was measured with an adapted nine-item scale from the study of Hall *et al.* (2009) ( $\alpha = 0.75$ ) including "I am held very accountable for my actions at work."

*Positive affect and negative affect.* An adapted multi-dimensional scale of the Positive Affect and Negative Affect Schedule (PANAS) from the study of Watson *et al.* (1988) was used to measure negative affect ( $\alpha = 0.88$ ) and positive affect ( $\alpha = 0.80$ ) with ten items in each dimension. Participants were instructed to rate the extent to which they generally experienced negative (e.g. upset) and positive (e.g. excited) emotions.

*Perceived organizational support.* Perceived organizational support was assessed with an adapted version of the Survey of Perceived Organizational Support, which was originally developed by Eisenberger *et al.* (1986) and shortened into a six-item scale ( $\alpha = 0.88$ ) by Lynch *et al.* (1999). A sample item is "My organization really cares about my well-being."

*Organizational structure.* We chose organizations that fit Mintzberg's (1993) characteristics of adhocracy and machine structure, which are: standardization of work coordination, behavioral formalization and the centralization of the organization. The information was obtained confidentially from the human resources department in the companies.

### *Research context*

Organization A is a technology company with e-commerce as its main business. With 1,000–1,500 employees, the company bases its structure on their products and employees' specialties. Decision-making responsibilities are proportionally dispersed among the employees. In fact, even entry-level employees have their own scope of decision-making process. The communication flow is based on mutual agreements between each team leader and their subordinates while also still embedding the company's values. Based on Mintzberg's (1993) study, we categorized Organization A as having an adhocracy structure. Organization B is a mature telecommunication company with more than 10,000 employees across Indonesia. It has rigid hierarchies where the decision makers are top executives only. The employees' communication and coordination flow for every department adhere strictly to established norms in the organization. Organization C has a similar structure to Organization B. As a finance

company which provides financial credit services for its customers, it roughly has 1,000 employees working in a strictly hierarchical structure. We categorized Organizations B and C as having machine structures.

*Participants and procedure*

Data were collected twice to minimize common method bias. Time 1 encompassed the collection of the predictors (positive affect, negative affect and perceived organizational support) and Time 2 was allocated for collecting the outcome variable (felt accountability). Using a time lag during data collection is widely viewed as more effective in preventing common method bias than statistically controlling the data afterwards (Podsakoff *et al.*, 2012), and based on parameters established in previous research (Chiaburu *et al.*, 2013; Pluut and Curseu, 2013), the two data collection phases were separated by two weeks.

The questionnaires were initially distributed to 375 employees of three different companies in Jakarta, each of who had worked at their respective companies for a minimum of six months. Ultimately, 243 employees returned the questionnaire (65 percent response rate), and all incomplete questionnaires were omitted from further analysis. The final sample thus consisted of 132 employees from companies with organizational structures that were either machine-based (55 percent) or adhocratic (45 percent). The majority of the participants were male (56 percent), with a dominant age distribution of 21–30 years (74 percent).

*Study limitations*

The findings of this study should be evaluated alongside the usual drawbacks of cross-sectional design. However, this is the first felt accountability research to employ a time-lag data collection technique.

**Results**

The results of the descriptive analysis and bi-correlation analysis for all variables are displayed in Table I. No demographic variables were found to have significant relationships with felt accountability; hence, they were not controlled for further analysis. As shown in Table II, the results of multiple regression analysis indicate that the model explains 48 percent of the variance in felt accountability ( $R = 0.69$ ;  $F(3, 124) = 29.69$ ;  $p < 0.001$ ). All hypotheses in this study were found to be supported, as the results show that all independent variables have

Variables	M	SD	1	2	3	4	5	6	7	8	9
1 Tenure	22.45	19.87	1								
2 Age	28.02	6.72	0.41**	1							
3 Gender	–	–	0.04	–0.00	1						
4 Marital status	–	–	0.20*	0.69**	–0.03	1					
5 Organizational structure	–	–	0.17*	0.61**	0.01	0.56**	1				
6 Perceived organizational support	4.08	0.68	0.10	0.20*	0.03	0.12	0.20*	1			
7 Felt accountability	4.60	0.53	0.06	–0.09	0.05	–0.01	–0.13	0.45**	1		
8 Negative affect	3.14	0.84	–0.12	–0.10	–0.14	–0.02	–0.19**	–0.15	–0.43**	1	
9 Positive affect	4.73	0.55	0.09	0.15	0.06	0.12	0.23**	0.38**	0.43**	–0.33**	1

**Notes:** Tenure = months employee has worked in the organization; gender (1 = male, 2 = female); marital status (1 = single, 2 = married); organizational structure (1 = mechanistic structure, 2 = organic structure). \* $p < 0.05$ ; \*\* $p < 0.001$

**Table I.** Bivariate correlation among variables

significant relationships with felt accountability. Positive and significant relationships with felt accountability were found for positive affect ( $\beta = 0.28$ ;  $p < 0.001$ ) and perceived organizational support ( $\beta = 0.29$ ;  $p < 0.001$ ). In contrast, negative affect was found to have a significant and negative relationship with felt accountability ( $\beta = -0.37$ ;  $p < 0.001$ ). Organizational structure was also found to have a negative and significant relationship with felt accountability ( $\beta = -0.35$ ;  $p < 0.001$ ), implying that employees who work at machine-structured companies tend to have lower felt accountability than those of adhocracy-structured companies.

**Discussions**

The current study contributes to the literature of felt accountability by demonstrating the importance of integrating its influencing internal and external factors. First, the results provide empirical evidence for meso-level theory of felt accountability (Frink *et al.*, 2008). For its internal factor, this study demonstrated that affect trait is significantly associated with felt accountability. Individuals with negative affect are more resistant to felt accountability, whereas individuals with positive affect have higher felt accountability. The consistency of the results with previous findings (Hall *et al.*, 2003) implies that the relationship between affect and felt accountability could be stable across cultures. In a non-egalitarian gender-role culture like Indonesian culture (Riantoputra and Gatari, 2017), researchers tend to assume that gender has some bearing on individual’s emotional responses to their environment. However, the current research demonstrates different results, and, thus, calling for more investigations with cross-cultural designs are still suggested to further solidify this conclusion.

It can be concluded that individual differences in trait affect are synonymous with their tendencies to perceive and respond to emotional events. Fortunately, several non-redundant coping strategies to modulate one’s emotional response to their environment can be taught and learned (Judge and Larsen, 2001). These coping strategies can either be cognition-focused (e.g. reframing thoughts, downward social comparison) or behavior-focused (e.g. creating action plans, seeking advices). Given this result, it is advised that affect should be taken into consideration during the employee recruitment, training and promotion processes.

Second, this study unveiled the possibility that machine structures constrain the enhancement of felt accountability through their heavily centralized decision-making procedures (Lunenburg, 2012), which restrict decision making to certain figures, thus discouraging employees from offering potentially innovative solutions to enhance the company’s performance (Claver-Cortés *et al.*, 2012). In contrast, employees in organic-structured companies have a say in decision making due to the loose hierarchical nature (Burns and Stalker, 1961), and they feel more accountable for their decisions because of their impact on the organizational performance (Lunenburg, 2012). It is suggested that future studies build on this effort to link organization structures and felt accountability by using comparative methods.

Finally, the current study advances social exchange and psychological contract literature by demonstrating a positive association between perceived organizational support and felt accountability. It provides empirical support for concepts derived from social exchange

	<i>R</i>	<i>R</i> <sup>2</sup>	df1, df2	<i>F</i>	<i>B</i>	$\beta$
Regression model	0.69	0.48	3,124	29.69**		
Organizational structure					-0.38	-0.35**
Perceived organizational support					0.24	0.29**
Negative affect					-0.24	-0.37**
Positive affect					0.28	0.28**

Notes: \* $p < 0.05$ ; \*\* $p < 0.001$

**Table II.**  
Multiple regression  
analysis

theory suggesting that the tangible advantages offered by an organization are reciprocated by employees' loyalty (Kurtessis *et al.*, 2017; Uppal, 2017). This continuous reciprocation ultimately forms a psychological contract in the form of a mutual obligation belief system between individuals and organizations (Epitropaki, 2013; Rousseau, 2011). This theory is often reflected in the relationship between leaders and subordinates and, especially in, performance appraisal processes (Harrington and Lee, 2015). Employees' feelings of obligation are influenced by the enormity of anticipated rewards rather than the previously received incentives (Rousseau, 2011). Thus, it is advisable for organizations to establish a system in which employees are aware that their work will always be commensurately appreciated. Further, one study on perceived organizational support in Indonesia suggests that although an organizational system that is supportive for reciprocal interactions is essential, it is the leader's behavior that induces employee perception of how good organizational support is (Andiyasari *et al.*, 2017). This research highlights the importance of leaders, and calls for future research to explore the environmental contexts in which such social exchanges can occur.

### Conclusions

This study provides substantial contributions to several theories related to felt accountability. First, it provides empirical evidences for meso-level theory of felt accountability by integrating internal and external factors of felt accountability. The finding of lower felt accountability among employees in mechanistic-structured companies than among those of organic-structured companies shows that perceived organizational support and positive affect have a positive relationship with felt accountability, whereas negative affect and organizational structure are negatively correlated with felt accountability. The result also advances theories of social exchange and psychological contract. Future studies are advised to explore other possible determinants and their interactions in influencing felt accountability. As for practical implications, we suggest that companies should facilitate training that stimulates employees' emotional regulation based on their trait affect. It is also advised that companies establish regulations which enable employees to feel involved in decision-making processes and that reward their positive performance.

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### Corresponding author

Corina D. Riantoputra can be contacted at: [corina.r@ui.ac.id](mailto:corina.r@ui.ac.id)