

MANAGERS AS ORGANIZATIONAL AGENTS: THE INFLUENCE OF
ACCOUNTABILITY ON FELT RESPONSIBILITY

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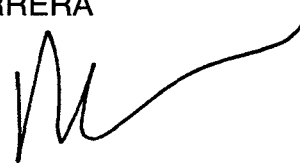
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CHAPTER 1: INTRODUCTION

Responsibility is a multidimensional concept that involves agency, accountability and felt responsibility (Harmon, 1995). Accountability—the process whereby agents are required to justify their actions and the consequences of those actions to a principal (Gelfand & Realo, 1999; Tetlock, 1985)—may be one key to understanding the behavior of managers in both its socially responsible and abusive forms (Bovens, 1998; Brief, Dukerich & Doran, 1991; Cummings & Anton, 1990). This study will focus on two important questions with respect to the accountability process: (a) whether and how an agents' subjective level of responsibility (Cummings & Anton, 1990) varies depending on what type(s) of principals, or accountability audiences, are involved in the accountability process (Tetlock, 1985), and (b) how one particular cultural dimension, the interdependent self-construal, influences the relationship between the accountability audience and an agent's level of felt responsibility. This study proposes, in line with Dose and Klimoski (1995), that accountability is an antecedent of the agent's subjective (felt) responsibility and that depending on the particular context of accountability (the type of audience), the organizational agent will feel different levels of responsibility. Additionally, it is proposed that cultural differences in the interdependence self-construal- the degree to which agents conceive of themselves as relatively autonomous from or connected to

others (Markus & Kitayama, 1991) - will moderate the relative impact of accountability on felt responsibility (See Figure 1).

For the purposes of this study, I will distinguish between accountability and felt responsibility, defining both as dimensions of the broader domain of responsibility (Cummings & Anton, 1990). Accountability, as a situational variable, refers to the process under which a principal (audience) reminds organizational agents of the need to (a) act in accord with prevailing norms, or (b) give accounts for the agent's actions that deviate from those norms (Tetlock, 1998). Felt responsibility refers to an agent's internal acceptance and sense of responsibility for his or her actions on behalf of the organization.

Tetlock (1985), as well as Bovens (1998) were among the first to distinguish between internal principals to the organization (such as organizational bosses) and external principals to the organization (such as professional peers or citizens as representatives of public opinion). As Tetlock has argued, this multiplicity of principals is important because agents are "approval-seeking creatures who are sensitive to the appropriateness of their conduct in the eyes of key audiences" (Tetlock, 1998, p.117). Recognizing that principals can be organizational, or social, or both (Bovens, 1998), this study establishes additional groundwork for analyzing the behavior of managers as organizational agents by determining whether and how their subjective level of responsibility varies depending on who they consider as principals— boss, professional peers, or the general public—in the accountability process. This is an important area for research because, as Brief (2000) recently emphasized, studies in organizational

behavior should consider not only managers' perspective and interests, but also societal expectations about responsible managerial behavior.

The remainder of this chapter is organized as follows. First, I will further clarify the differences between accountability and felt responsibility and show how the latter is an important antecedent of the former. Next, I will review the literature on accountability and felt responsibility. This literature addresses which contexts of accountability (type of audience) can increase or diminish an agent's level of felt responsibility. Then, I will discuss the paradox that accountability processes do not always generate felt responsibility that may lead to ethical behavior. For example, in the case where agents comply with the orders of a powerful principal, such as a boss, agents may divest themselves of responsibility and define themselves as "an instrument for carrying out the wishes of others" (Milgram, 1974, p 134). Awareness of societal audiences, on the other hand, can heighten the manager's felt responsibility for the consequences of their actions. Finally, I will argue that the interdependent self-construal, may moderate the relationship between different conditions of accountability audiences and agents' felt responsibility.

Definitions of Accountability and Felt Responsibility

The organizational behavior literature has not yet provided a coherent understanding of responsibility (Schlenker, 1997), despite the term's importance for explaining behaviors. Until recently, responsibility has been usually explained in terms of an individual's level of moral development and reasoning (Kohlberg, 1969) or in terms of the consequences of a person's deeds (Piaget, 1977).

Contextual antecedents of responsibility have not been extensively researched, with the exceptions of the work of Cummings and Anton (1990), Dose and Klimoski (1995), Schlenker, Britt, Pennington, Murphy & Doherty (1994), and Tetlock (1985, 1998), as well as the earlier research on the attribution of responsibility and blame (Fincham & Jaspar, 1981; Heider, 1958; Shaver, 1985).

Accountability and felt responsibility have been used as synonymous terms in the literature (Cummings & Anton, 1990; Schlenker et al., 1994). Though different, their meanings are not necessarily incompatible, but the synonymous use of responsibility, accountability, and felt responsibility limits their explanatory power regarding the feelings, thoughts, and behaviors of an organizational agent (Schlenker et al., 1994). For the purpose of this study, it is essential to distinguish accountability, and felt responsibility from the broader term of responsibility.

Responsibility involves two distinct but related constructs (Bovens, 1995; Cummings & Anton, 1990; Harmon, 1995). It has an external dimension — accountability— under which principals ask agents to justify their actions and the consequences of those actions, and principals can impose sanctions to penalize the agents. Accountability refers to the external definitions by others of an organizational agent's duties and obligations as prescribed in social norms and organizational standards (Tetlock, 1985). Accountability is defined as the mutual exchange of expectations between a principal (audience) and an agent when the latter has to answer for his or her acts (Dose & Klimoski, 1995). Managers, as agents, are accountable to different audiences (i.e., to their boss, professional peers or the general public). When agents are accountable, their decisions can

be examined and positively or negatively sanctioned depending on how well their decisions satisfy the audiences' expectations for performance (Quinn & Schlenker, 2000). Agents perceive that each audience has a potential reward and sanction power, and this perception is contingent on each accountability condition (Frink & Klimoski, 1998). Correspondingly, under each accountability condition, the manager will feel different levels of responsibility (Dose & Klimoski, 1995).

The external dimension of responsibility—accountability—is important because it is the rule enforcement mechanism that links organizational agents with norms (social and organizational). Rules and norms provide society and organizations with a degree of regularity without which they cannot exist. Individuals and groups are then constrained by those rules and norms. In that process, it is important to understand the interpersonal or social context of accountability, since agents are highly sensitive to the appropriateness of their conduct in the eyes of their principals.

Responsibility has also an internal dimension—felt responsibility—under which individuals consider the ethical and social criteria that bear on their choices and take into account the consequences of their actions (Cummings & Anton, 1990). Felt responsibility implies a cognitive and affective acceptance of responsibility by part of the agent. Felt responsibility is a matter of individual perception and it includes a private cognition, an attribution or a judgment made by the agent, as well as matters of affect. Affective self-reactions (Bandura, 1991) occur when behaviors fall short or deviate from the organizational or social

standards and norms, as implied in accountability. In cases where violations of standards occur, these violations produce a stronger affective reaction, including emotions of guilt and shame (Shaver, 1985). An agent's felt responsibility refers to his or her own beliefs and feelings about an action, even if the things for which the agent feels responsible are not the same as those for which he or she is externally held accountable (Cummings & Anton, 1990).

Depending on who the audience is, agents create expectations in anticipation of being judged by the different audiences. Expectations of accountability generate the following internal reflection process by part of the agent: "If I do this, how will others react, and what could I say in response?" (Markman & Tetlock, 2000).

Accountability as an Antecedent of Felt Responsibility

Given the distinction explained above, accountability and felt responsibility are not interchangeable terms. Furthermore, in this study I argue that accountability is a situational antecedent of felt responsibility. A growing number of research (Quinn & Schlenker, 2002) shows that it is important to consider the social context of accountability in order to understand its effects on the agent's thoughts and feelings (Tetlock, 1992). According to Tetlock (1985, p. 306), "the cognitive research program has ignored the social and organizational environment in which people make the overwhelming majority of decisions."

Accountability creates expectations when agents know that they are required to justify their actions to different audiences. Agents, in anticipation of being judged, view their decisions from the perspective of the audience. In this

study, different organizational and social contexts of accountability are taken into account, depending on who the audience is. In each accountability condition (who the audience is), agents will attempt to match the audience's norms and standards (Schlenker, 1986). As Quinn and Schlenker (2002) said, "people become focused on how their decisions and explanations appear to others, and they conform to courses of action that they believe are acceptable to others."

Accountability creates expectations in the agent's mind, and these expectations vary depending on to whom agents have to account for their actions (Quinn & Schlenker, 2002). The expectations that a particular audience generates in the agent's mind are in relation to: a) the potential audience's power to reward and sanction (Tetlock, 1992); b) the audience's preferences and; c) The degree of freedom and choice (Caldwell & O'Reilly, 1982) agents feel in regard to their acts in anticipation of being judged by audiences.

Rewards include promotions, recognition and pay raises for the agent, while sanctions include rejection, punishment or disapproval by audiences. In relation to the audience's preferences, those preferences may or may not be known by the agent prior to making a decision (Tetlock, 1992). When the principal's preferences are known, agents may tend to conform to the principal's wishes to gain their favor, because conforming to the principal's wishes minimizes the cognitive effort of the agent of processing all the consequences of a decision. Finally, I assume in line with Iyengar & Brockner (2001) that the more volitional agents perceive their behaviors to be, the more they assume responsibility for their actions (Caldwell & O'Reilly, 1988).

Audiences can be distinguished as internal or external (social). An example of an internal principal is the boss, a powerful principal, whose preferences do agents know. Under this condition of accountability, agents feel a lower degree of freedom of choice as compared to other audiences when they anticipate being judged by their boss for a decision to be taken.

Examples of external (social) audiences are: a) professional peers, a less powerful principal as compared to the boss, whose preferences are not completely known and who creates expectations to the agent to get along with peers and to guarantee professional standards, and b) the general public, a less powerful principal as compared to the professional peers, who may ask for a justification on the part of the agent for his/her acts. It is reasonable for the general public to ask agents to account for the reasons underlying their actions, because the general public assumes that agents can and will control their behavior as free moral agents.

The accountability conditions from the principal's point of view of particular interest in this study, are: (a) when agents are held accountable only to a hierarchical authority (boss); (b) when agents are held accountable to their boss and at the same time agents consider their professional peers as their principal (Bovens, 1998); and (c) when agents are held accountable to their boss and at the same time agents consider citizens as representatives of the public opinion as their principal. These social audiences are important to be considered because agents will look for their favor and approval. Agents will act to get along

with professional peers and to save face and protect their social identity in the eyes of the general public.

Depending on who the audience is, the concern for how one is being evaluated by others changes, so that the agent's self-concept can be threatened or not under certain circumstances. Agents' knowledge of being accountable to different audiences influences the mechanism of self-regulation (Bandura, 1991) because agents take into account how different types of actions might be rewarded and sanctioned by their principals and agents select the courses of action accordingly (Pennington & Schlenker, 1999). Self-regulation is the attempt to make something happen that is already in the agent's mind (Wyer, 1999). In that process, accountability motivates self-critical thought and feelings depending on particular circumstances.

One of these circumstances is the perceived attribute of the audience to whom agents have to respond for their acts (Tetlock, 1992). For example, the boss as audience creates expectations to conform to his wishes (Quinn & Schlenker, 2002). Social audiences, on the other hand, create expectations on the agent's thoughts and feelings that in turn will heighten their felt responsibility. In this way, accountability influences the agent's felt responsibility through the mechanism of self-regulation (Schlenker, Weigold & Doherty, 1991). Accordingly, I argue that the social context of accountability will determine different levels of the agent's felt responsibility depending on who the principal is (Bovens, 1998; Cummings & Anton, 1990; Dose & Klimoski, 1995), a hypothesis that has not previously been empirically tested.

It is important to understand the influence of different accountability principals on felt responsibility because both concepts may be linked to behaviors, and particularly to the ethical dimension of behaviors, as has been suggested by Cummings and Anton (1990) and Frink and Klimoski (1998). A manager is both social and reflective, and a proper combination of external and internal responsibility may encourage ethical behaviors (Dose & Klimoski, 1995). As Cummings and Anton (1990, p. 266) state, "While one is judged on responsibility, one acts on felt responsibility." Understanding whom the agent considers to be the principal in the accountability process will allow researchers to identify the organizational circumstances under which accountability may or may not heighten the manager's felt responsibility.

Compliance of Agents with the Wishes of their Bosses

Research shows that accountability produces conformity and compliance with authorities (Quinn & Schlenker, 2002). Authorities (e.g., bosses), acting as internal principals, may hold agents accountable and impose requirements on agents for achieving goals and exhibiting corporate loyalty at the expense, if necessary, of personal and social values and beliefs (Schwartz, 1991). Previous research (Milgram, 1974, Brief et al., 2000) has shown that organizational agents tend to comply with instructions from above even when doing so may involve actions with harmful or immoral consequences (Hamilton & Sanders, 1992). Research has also shown (Brief et al., 2000) that when subordinate agents are provided with justifications, they see decisions not as a matter of choice but rather as obligations and role requirements (Hamilton and Sanders, 1992). Under

this organizational situation, agents will decide to comply with instructions and transfer their felt responsibility to their boss because they are obeying a legitimate authority that provides the extenuating circumstance or justification to justify the morality of their actions (Bandura, 1991). Here, the agent does not operate as an autonomous moral agent; instead, as Bandura (p. 281) explained, “people view their actions as springing from the dictates of an authority rather than being responsible for them.”

Accountability to a hierarchical authority will reduce the degree of control and choice an agent feels. In this case, agents may not act as free moral agents. Authorities demand compliance in following rules, standards, and set procedures and remind agents of the need to act in accord with prevailing norms (Tetlock, 1985). As Brief et al. state (2000, p. 76), “organizational members can be seen as complying with the wishes of their superiors, even though these wishes may be inconsistent with the lower level member’s personal values and may entail committing immoral or illegal acts.”

The Dark Side of Accountability: The Boss as Principal

I argue that each accountability audience (i.e., bosses; professional peers along with the boss and citizens along with the boss) creates different levels of felt responsibility on the part of the agent. The condition where the agent is only accountable to an organizational authority entails a paradox; that is, accountability should promote responsible behavior and organizational success, yet it may have a potential “dark side” when agents comply with and obey authorities. Specifically, I argue that agents acting under the condition of being

held accountable solely to a hierarchical authority (e.g., a boss) will experience lower levels of felt responsibility, because they consider themselves acting as “mere cogs in a wheel” (Bovens, 1998, p 8). Under this accountability condition, the agent feels a lower degree of choice and of responsibility.

The contextual condition of accountability to an organizational authority only may imply being obedient to a powerful principal and it also may also imply that each organizational activity is delineated in terms of a fix set of rules and procedures to follow, permitting only modest volition and choice by part of the agent (Dose, Klimoski, 1995). As felt responsibility engages the self-system, Schlenker (1997) proposes that agents will try to disengage the self through excuses and other remedial activities. In this case, agents may behave in ways they normally repudiate or that go against their own values, if they can displace responsibility to an authority for the consequences of their conduct (Bandura, 1991).

When obeying an order from an authority, agents are primarily oriented toward fulfilling their organizational obligation, and are not necessarily concerned with the content of their specific duties (Brief et al., 2000). Agents may use psychological processes to disengage the regulatory mechanisms (Bandura et al., 1996), depending on the circumstances. I argue that one of the organizational contexts that may disengage the agent’s feeling of responsibility is accountability to the organizational authority as the only principal. When an agent displaces responsibility, he or she feels lower levels of felt responsibility by attributing all the initiative to the authority. Agents perform the behavior not because they

agree with the priority of authorities, but rather because they are being held accountable (Dose & Klimoski, 1995). Under accountability to an authority only, agents engage in a process of moral justification by which the detrimental action is made personally and socially acceptable (Bandura, 1991).

On the contrary, agents may understand that they are accountable not only to their boss, but also to other audiences such as their professional peers or citizens. Depending on who is the accountability audience, the type of social influence to the agent varies from autonomy to conformity to obedience. Agents who are accountable to peers may highly value the approval of the group when the social influence of the group is strong and its capacity to reward and sanction the agent is strong. When agents consider their professional peers along with their boss as principals in the accountability process, they feel a higher degree of volition and choice, and hence of felt responsibility, as compared to when they are accountable only to their boss.

With this argument in mind, the following hypothesis is proposed:

H1: Felt responsibility among compliant managers will be lower when they are being held accountable to their boss only as compared to when they are accountable to their boss along with their professional peers.

It is interesting to note an extreme condition of the dark side of accountability — when the agent is held accountable to an authority— whose motives the agent disapproves. Whether the agent approves with or is opposed to the principal's motives is particularly important in extreme cases, where an ethical dilemma— situations where individuals want to do what they perceive to

be the right thing based on their values but are subject to contrary orders from their authorities (Brief, Dukerich & Doran, 1991)— may exist.

Agents may oppose the principal's motives, but at the same time they will obey and comply with the orders of the legitimate authority as a powerful principal. Agents will look for mitigating circumstances (an external order) to reduce their level of felt responsibility. Therefore, the agent's level of felt responsibility is lowered even further when he or she is held accountable to a hierarchical authority only and at the same time he or she disagrees with the principal's motives.

The Positive Side of Accountability: The General Public as a Principal

Organizational agents are not only accountable to internal audiences, such as bosses. They also have obligations to external audiences, such as professional peers or the general public, to defend and justify their actions, as well as expectations about how those external principals will evaluate them. As Tetlock (1998, p. 121) stated it, "every request for justification raises the question of how one will define oneself in the eyes of either external constituencies or internalized ones". On the other hand, stakeholders — individuals and groups with whom the organization and its managers have interdependencies, and who are affected by their decisions (Gibson, 2000)— may also be considered as principals by part of the agent. Stakeholders may hold organizational agents responsible not only for corporate performance, but also for how ethically responsible they are (Finlay, 1986). In particular, society has expectations that organizations are bound by social norms of what is ethical, a tie known as a

social contract for business (Donaldson & Dunfee, 1999) or a covenantal relationship (Etzioni, 1988). This covenantal relationship includes the recognition of certain social values and principles of goodness (Etzioni, 1988; Graham, 1991). Ethical behaviors are important for business because society allows institutions to exist based on their congruence with its conception of what is true, what is right, and what is valuable for human welfare (Finlay, 1986). Under the accountability conditions to stakeholders (e.g., professional peers along with the boss and the general public along with the boss), agents will feel higher degrees of choice and felt responsibility as compared with the accountability condition to the boss only. There is an objective responsibility based on the notion of being a member of a professional association as well as of citizenship. Society has norms that everybody is expected to meet, and citizens may demand from the organizational agent what is right for society.

I argue, in line with Bovens (1995), that the organizational agent has a degree of responsibility in preserving a community of free, informed, and independent citizens, and that organizational agents owe certain loyalty to their professional peers and to the general public. Under accountability to citizens representing public opinion, limits are set on agents' behavior; and responsibility is demanded. Citizens may demand loyalty to public goals or public causes and ethical standards. If the agent has to publicly justify his or her actions to a societal audience, who provides collective support for the adherence to moral standards, his or her level of felt responsibility will be heightened. Under this accountability condition, as opposed to the compliance condition to an authority,

the context of accountability will provide agents with a certain degree of autonomy from their superiors.

In past research, accountability has been operationalized in experiments as represented by only one condition, explained in terms of the different expectations that agents may have when called on to justify their actions. (Markman & Tetlock, 2000; Tetlock, 1999). That is to say, previous laboratory research in accountability, with some exceptions (Brief et al., 1991; Pennington & Schlenker, 1999), has tended to ignore the identity of the audience to whom the agent is held accountable. For example, the distinction between internal and external agents has not been made in experimental studies of accountability. This limitation has prevented researchers from understanding the changes in the psychological states of agents according to each circumstance. Tetlock (1985, 1992 and 1999) has concluded that the attitudes of the agent will tend toward consistency with the views of the person or audience to whom the agent feels accountable, so long as those views are known (Brief et al., 1991). Thus, it is expected that the choices managers make will be influenced in the direction of the expectations they attribute to the audience to whom they are accountable. In the condition where the audience-preferred standards are known to the agent, as may be the case with the general public as the principal, his or her awareness of the audience's moral standards (Pennington & Schlenker, 1999) increases and the agent's felt responsibility will heighten.

For instance, when agents are being held accountable to professional peers and citizens along with the boss, organizational agents feel the influence of

their professional peers and of the public opinion for their actions and the consequences of those actions (what is right, true, and valuable for the profession and social welfare). I assert that agents perceive their bosses as the most powerful audience followed by their professional peers and by the general public.

Expectations of accountability to societal audiences create a social influence that affects and encourages the agent's level of felt responsibility. Agents understand the importance of accountability for behavior. They seek to build or maintain status and approval, as well as save face and maintain social relationships in relation to the principal (Cummings & Anton, 1990). Agents anticipate being held accountable by powerful audiences (e.g., bosses), and in that process they think and feel differently according to the attributes of each audience. For instance, in the condition where the agent is being held accountable to a societal audience, his or her felt responsibility is heightened, since the societal audience may represent what is true, right and valuable to social welfare, a case where agents may be more likely to agree with the motives of the principal as opposed to the case where they have to obey orders of an authority. With that argument in mind, the following hypothesis is proposed:

H2: Felt responsibility among compliant managers will be higher when they are being held accountable to citizens along with their boss as compared to when they are accountable to their boss only.

I have argued that each accountability audience has a potential power to reward and sanction the agent's decisions and that the agent perceives such

reward and sanction power as contingent on each accountability condition (Frink & Klimoski, 1998). I have also asserted that the higher the audiences' power to reward and sanction the agent's decision is, the lower the degree of choice the agent feels in regard to his decision. In turn, I assert that agents consider their professional peers as a more powerful audience as compared to the general public- a more distant audience-. This is an assertion which is in line with the model of Iyengar and Brockner (2001) of social influences and group pressures.

Accordingly, the following hypothesis is proposed:

H2a: Felt responsibility among compliant managers will be higher when they are being held accountable to citizens along with their boss as compared to when they are accountable to their professional peers along with their boss.

The Interdependent Construal of Self as Moderator

The level of the agent's felt responsibility may be influenced in each condition (i.e., boss only as principal; boss plus professional peers as principals; and boss plus citizens as principals) by the dimension of the interdependent construal of the self (Markus & Kitayama, 1991). In different cultures people develop construals (models) of themselves that are relatively independent or interdependent, based on the degree to which agents conceive of themselves as relatively autonomous from or connected to others. According to Brockner et al. (Brockner, 2000,pg. 20), "the essence of the distinction between interdependent and independent self-construal is the extent to which people see themselves as connected to versus distinct from others".

Theory and research on accountability and felt responsibility have been primarily developed and tested with European and U.S. subjects, who represent roughly 27% of humankind (Gelfand & Realo, 1999; Triandis, 1995;). Given that research has shown important differences between samples of subjects of different cultures, it is important to examine whether cultural dimensions such as interdependent self-construal influence accountability and its relationship with felt responsibility.

In individualist cultures, the agent is characterized as “an independent, self-contained, autonomous entity who comprises a unique configuration of internal attributes such as traits, motives, and values, and behaves primarily as a consequence of these internal attributes” (Markus & Kitayama, 1991, p. 224). These agents tend to view themselves as unique and distinctive from others. On the other hand, in collectivist cultures individuals are “enmeshed” in powerful collectivities, such as families, schools, and work groups (Menon, Morris, Chiu & Hong, 1999). Social norms may mandate conformity to these groups and collectivities. In collectivist cultures, it is expected that individuals measuring high in interdependent self-construal may prevail (Triandis, 1995).

An individual with a low interdependent frame construes his or her idea of self as an individual whose behavior is organized by reference to one’s own internal thoughts and feelings more than the connectedness with the group. Experiencing high interdependence, on the other hand, entails recognizing that the agent’s behavior is contingent on his or her perception of the connectedness of others in the relationship and being a part in the group. In this condition, a

subject recognizes more strongly the situational and social forces that enable an event to occur.

Previous research shows that the independence/ interdependence self-construal constructs represent two continuous dimensions that are orthogonal rather than one bipolar dimension (Singelis, 1994; Cross, Bacon & Morris, 2000). Cross (1995) has found a lack of correlation between the measures of these constructs. In this study I will use the interdependent self-construal dimension as a moderator of the accountability-felt responsibility relationship because I expect larger differences between individualistic and collectivistic countries in the interdependent self-construal means compared with the independent self-construal' means. This assumption is consistent with the research by Cross and Markus (1991) on interdependent self-construal. Cross, Bacon and Morris (2000) have proposed that there are two forms (factors) of interdependence self-construal and that due to cultural differences between collectivist and individualist cultures, the specific form of interdependent self-construal developed by members of these type of cultures will vary.

I expect that an individualistic country, specifically the U.S, will have more participants who measure low in the interdependent self-construal, whereas a collectivistic country, specifically Colombia (Hofstede, 1980), will yield more subjects who measure high in the interdependent self-construal. This is so because the prototypical view of self in the U.S and Latin- American countries varies markedly (Markus & Kitayama, 1991; Triandis, 1995). Markus and Kitayama proposed that people in the U.S. hold a view of the self that

emphasizes separateness and uniqueness of individuals, whereas in Latin-American countries people hold an interdependent image of self, stressing connectedness, social context and relationships (Markus & Kitayama, 1991; Singelis, 1994).

The theory of Markus and Kitayama (1991) on self-construals states that personal agency may be less relevant to the self-concept of members of more collectivist cultures (Iyengar & Brockner, 2001) than in individualistic cultures. This cultural dimension influences the importance agents give to what the principal thinks of them. As Iyengar and Brockner (2001, p. 20) stated, "Because interdependent selves strive not for autonomy and independence, but rather interconnectedness, they may actually prefer the choices selected by others, especially if the social context enables them to fulfill the cultural goal of belonging". Agents with a more interdependent self-construal may value their social identity higher as compared with agents with a lower interdependent self-construal. These high interdependent self-construal agents have a need to preserve harmony within the group (Snell, 1999).

Correspondingly, agents who see themselves as connected to others (e.g., measure high in the interdependence self-construal) should assign greater importance to the approval of the social audiences than should those who see themselves as distinct from others (e.g., measure low in the interdependent self-construal). Accordingly, participants who measure high in interdependent self-construal may be more inclined than those participants who measure low in the interdependent self-construal to feel higher levels of responsibility when they

have to respond to either their professional peers or to the general public.

Participants who measure low in the interdependent self-construal may have a restricted variance in their felt responsibility responses in the different accountability conditions.

Thus the following hypothesis is advanced:

H 3: The relationship between accountability (to the boss alone versus professional peers and to the general public) and felt responsibility is moderated by the interdependent self-construal, such that the relationship is more pronounced among those managers with a higher interdependent self-construal than among those managers with a lower interdependent self-construal.

Summary

I have argued that different contextual conditions of accountability (i.e., to the boss; to colleagues along the boss and to citizens along the boss) determine different levels of the manager's felt responsibility. I have also asserted that accountability may entail a potential dark side when agents are accountable only to their hierarchical authorities and act under direct orders since they transfer their felt responsibility to their superiors. In contrast, when managers are aware of societal audiences as principals for accountability in addition to their bosses his or her felt responsibility is heightened. Managers felt responsibility heightens also when they are accountable to work colleagues in addition to their bosses. Finally, I have argued that one cultural dimension, the interdependent self-construal may moderate the relationship between accountability and the

manager's felt responsibility, due to a restricted variance on felt responsibility by part of those participants who measure low in the interdependent self-construal when they have to respond to the different accountability conditions.

CHAPTER 2: METHODS

To ascertain the effects of accountability audiences on felt responsibility and to examine the influence of interdependent self-construals on accountability-felt responsibility relationships, participants, drawn from Colombia and the United States, completed a measure of interdependent self-construals and participated in an in-basket exercise. First, participants completed a measure of interdependent self-construal in a seemingly unrelated study prior to the role-play. Then, in the in-basket exercise, participants were assigned randomly to one of three accountability conditions (i.e., accountable to the boss only, accountable to professional peers along with the boss, and accountable to the general public along with the boss). In each condition, participants were asked to play the role of a manager who must decide whether or not to comply with the wishes of his/her boss in relation to the launch of a new product. In each condition, felt responsibility for the decision to comply served as the dependent variable. Unlike prior studies that capture only the cognitive component of felt responsibility (e.g., Pennington and Schlenker, 1999), the proposed measure of felt responsibility taps both the affective and cognitive content of the construct.

Participants

A total sample of 183 MBA students (98 in Colombia and 85 in the U.S.) with an average age of 30.8 years were asked to participate in the study. Participants came from a private university in Bogotá as well as from a private university in the south-central region of the U.S.

Based on previous work on accountability (e.g., Pennington & Schlenker, 1999), I expected to obtain a moderate effect size (Cohen, 1969; Cohen and Cohen, 1983). In this experiment, I used a scenario to manipulate three conditions of accountability. The potential advantage of using strong manipulations in scenarios is to obtain increased effect sizes and, thus, high statistical power (Smith, 2000). According to Cohen's (1969; Cohen & Cohen, 1983) criteria a moderate effect size is equal to 0.35. A power analysis was conducted to determine the appropriate sample size for this study. The results from the power analysis indicated that a sample size of 183 is sufficient when the effect size is equal to 0.35; power is equal to .80 and α (Type one error) is equal to .05 (Cohen, 1969; Cohen & Cohen; 1983).

Design

The proposed study was conducted to test three hypotheses related to an independent variable (accountability), one moderator (interdependent self-construal), and one dependent variable (felt responsibility). First, participants completed a measure of interdependent self-construals in a seemingly unrelated study prior to the role-play. The Interdependent self-construal was measured at

the individual level of analysis. Then, in the in-basket exercise, participants were randomly assigned to one of three accountability conditions. The three accountability conditions were: a) accountable to the boss only, b) accountable to professional peers along with the boss and c) accountable to the general public along with the boss.

Participants, knowing under which accountability condition they were, received justifications from their boss for continuing with the launch of a product with potentially harmful consequences. In their role as managers, they had to decide whether to continue or not with the launch.

Based on previous research on obedience, compliance, and accountability (e.g., Brief et al., 2000; Milgram, 1974; Tetlock, 1992), I expected that most participants would comply with the wishes of their bosses. I excluded those participants who decided not to comply with the wishes of their boss and choose not to continue with the launch of the product, because I did not have a specific hypothesis in relation to the measure of felt responsibility for those who choose not to continue with the launch of the product. Nevertheless, I ascertained the demographic conditions of those excluded in order to determine if they were different in some meaningful way (e.g., gender, age or nationality).

Felt responsibility for the decision was measured with a questionnaire concerning how participants felt once the decision was taken. Both measures are provided in Appendices B and C.

Procedure

Participants in the current study first completed a questionnaire assessing interdependent self-construals as well as demographic information. An in-basket exercise which includes the manager's decision and accountability manipulation as well as the dependent variable followed. In the first part of the study, participants in each country received the interdependent self-construal measure within the context of a classroom setting. Several items designed to ascertain demographic information (e.g. gender, age and nationality) followed the interdependent self-construal questionnaire.

Next, an in-basket exercise was distributed in a classroom setting. Participants were randomly assigned to the three different conditions of the accountability audiences. All participants worked individually. Participants were asked to take their role seriously and respond as they really would feel if faced with a similar situation. Participants read the scenario in which they were told to play the role of David Smith, an organizational manager of the new products division of a small, growing hypothetical food- processing company. Each participant was given a booklet (See Appendix A) containing: a) a profile including a short description of the people involved in the situation and a description of David Smith's role, b) a description of the setting of the situation including an organizational chart of the firm, c) the scenario in which the subject is asked to decide to continue or to stop with the launch of the new product. After reading the scenario, participants completed a questionnaire that included a manipulation check for the accountability manipulation.

Measures

Scenarios for the manipulation of accountability audiences

Researchers (Brief et al., 2000; Brockner, 2000; Flannery, 2000) have recommended the in-basket and the scenario methodology (Fredrickson, 1986) as a way to infuse realism into this type of research. The scenario methodology includes contextual information vital to assess the psychological state of a manager. Frederickson (1986) concluded that scenarios allow organizational researchers to capture real situations and make conditions comparable for each subject, as long as the context, decision problem, terminology, and even the constructs (e.g., felt responsibility) of the research to be derived from the respondents provide a standardized stimulus. There is evidence that the in-basket methodology can realistically simulate the actual decision-making environments of managers (e.g., Bartol and Martin, 1990). The scenario for the current study was obtained from numerous sample scenarios, particularly those employed by Brief et al. (2000), Flannery (2000), Lerner et al. (1998), and Sanders, Hamilton and Yuasa (1998). The current scenario was constructed in English and translated into Spanish with back translations to ensure equivalence of meanings (Brislin, 1980).

The food-processing industry was chosen as the backdrop for the scenario because it exists in both countries (U.S and Colombia) and is a well-known industry in both countries (Bontempo, 1994). In each accountability condition, participants were informed that his/her boss wished them to continue with the launch of a new product. After participants were presented with the accountability

manipulation they were asked to make the decision whether or not to continue with the launch. Once participants have made this decision and knew the consequences of the decision they completed the felt responsibility measure. (See Appendix A for the scenario and accountability conditions).

Felt responsibility measure Felt responsibility, the dependent variable, is the cognitive and affective acceptance of responsibility for a decision made by a manager. It is an emotional but cognitively mediated appraisal (Frijda, 1994). Previous research (Sanders and Hamilton, 1996 and Sanders, Hamilton, and Yuasa, 1999) has used different experimental vignettes¹ to assess an agent's responsibility as cognition, instead of emotions. In line with Cummings and Anton's (1990) theoretical work, I propose to measure felt responsibility as a blend of affective and cognitive considerations.

Drawing on prior research on responsibility (Cummings & Anton, 1990; Lerner, Goldstein & Tetlock, 1998; Pennington & Schlenker, 1999; Shaver, 1985 and Weiner, 1995), I gauged felt responsibility as follows: The measure gauged the degree to which the agent accepts and considers himself responsible, answerable and accountable for a decision that was made with high personal involvement and the consequences it entails. Additionally, the measure tapped

¹ Two of the vignettes used by the authors are as follows:

"The Marion Research Institute is rushing to develop a new drug for arthritis. Tom is one of the lab technicians testing the drug on animals. One of the rats receiving high doses of the drug seems to be having vision problems. Tom decides not to report this result. Later doctors discover that the drug causes blindness in some people."

"Dave is one of the design engineers choosing a new car engine. One engine offers a better mileage than the others. Dave asks his boss, the head engineer, about whether additional test should be made, but his boss tells him not to do any because of the cost. Later the engines stall in a number of the new cars, causing several accidents where people were injured."

the agent's feelings of responsibility associated with two basic emotions: guilt and shame.

A multiple-item scale, combining both cognitive and affective items gauged felt responsibility using a 1 to 7 Likert scale. The following items gauged the agent's acceptance of responsibility for a decision he/she made: a) I felt responsible (Cummings and Anton, 1990) for the decision to continue with the launch of the contaminated product; b) I felt guilty for the decision to continue with the launch of the contaminated product; c) I should not be held accountable for the decision to continue with the launch of the contaminated product; d) I felt ashamed for the decision to continue with the launch of the contaminated product; and e) I felt answerable for the harmful consequences of the decision to continue with the launch of the contaminated product.

Participants' responses were averaged into an index (see Appendix C). An exploratory factor analysis using a principal-axis factor analysis with varimax rotation was performed in order to identify the factors that are present in the measure and to explain their common variance. The reliability of the scale was assessed with the Cronbach's (1951) alpha coefficient.

Two factors with eigenvalues greater than one (eigenvalues = 1.66 and 1.13) were rotated. After rotation, one factor emerged, which included four items and accounted for a substantial part of the variance (19%). The item- "I felt guilt for the decision"- which did not load high on that factor was dropped. The second factor included only one item and was not considered for analysis. The emerging factor was called felt responsibility. See Table 3 for results of the rotated factor

analysis and Table 4 for the correlations between items of the felt responsibility measure. The resulting coefficient alpha for the 4-item scale was .55. This reliability coefficient is enough for a theoretical, exploratory test to be run (Aitken, 1996).

Interdependence self-construal measure The interdependent self-construal was assessed with twelve items along 7-point scales (1= strongly disagree to 7= strongly agree). I obtained eight of the 12 items for the interdependent self-construal from Singelis' measure (1994). Four additional items were obtained from Cross and Vick (2001). According to Cross, Bacon and Morris (2000) two factors for the interdependent self construal measure were expected: a group-oriented factor and a relationship-centered factor of interdependence.

The combination of Singelis' and Cross and Vick's self-construal measures may indicate a valid measure of interdependent self-construal, because the items use words taken directly from the definition of the construct such as "connectedness to the group" and "the importance of being part of a group".

An exploratory analysis using a principal- axis factor analysis with varimax rotation was performed in order to identify the factors that are present in the measure and to explain their common variance. Items not loading highly (greater than .35 or less than -.35) on the rotated factors were dropped. Five factors emerged with eigenvalues greater than one (eigenvalues = 3.4, 1.42, 1.21, 1.09 and 1.04). After rotation, three different factors emerged as opposed to the two-

factor solution suggested by Cross, Bacon and Morris (2000). Of the three rotated factors that emerged, the first one is consistent with the conceptualization by Cross, Bacon and Morris (2000). The first factor was labeled: concern for group membership and included the following items: "I will sacrifice my self-interest for the benefit of the group to which I belong"; "It is very important for me to maintain harmonious relationships with my group", and "It is important to me to respect decisions made by the group. The second factor was labeled concern for group performance and included the following items: "When faced with a difficult problem, it is better to decide what to do in accordance with the group rather than by yourself", and "I do better working in a group than alone". The third factor was labeled: concern for image and included the items: "It is very relevant for me to maintain harmonious relationships with my group" and "I feel embarrassed when being negatively evaluated by others". The three factors explained 32, 4% of the total variance as is shown in Table 5. Table 6 shows the correlations between the three factors as well as the Cronbach's alpha reliability for each factor. The rotating factor solution is presented in Table 5.

I used the three factors as the measure for the interdependent self-construals in separate analyses to test that the interdependent self-construal moderates the relationship between accountability and felt responsibility. The average item score for each factor (scale) was used in subsequent analyses. High scores reflect an increased interdependent self-construal, whereas low scores reflect a decreased interdependent self-construal on each factor. The moderating effect of the three rotated factors, which were separately ran, on the

relationship between accountability and felt responsibility are later discussed.

See Appendix B for the interdependent self-construal survey instrument.

Pilot Study

A pilot study using a small sample of twenty-five students was conducted to check that the majority of participants comply with their bosses' wishes so that the sample size was not significantly reduced with those participants who were dropped, thus assuring the expected power of the test was assured.

Manipulation check

To check that subjects correctly understood into which accountability condition they were assigned, a manipulation check was conducted with the following item: in your role as David Smith, you were accountable to: a) the boss only; b) professional peers along with the boss or c) the general public along with the boss. Participants will respond to the items using a 1-7 Likert scale, ranging from strongly disagrees to strongly agree. (1= strongly agree; 7 = strongly disagree).

Additionally, in order to check that each accountability condition generated the assumed expectancies on the agent's mind, the following items were used: a) in your role as David Smith do you consider that your boss' (professional peers/ general public) power to reward or sanction your decision is (7= very high, 1= very low), b) in your role as David Smith do you feel that your freedom of choice in regard to your decision is (7= very high; 1=very low).

Proposed Analyses

Participants' responses to the manipulation checks were analyzed with a *t* – test. To test the main effects between accountability and felt responsibility, (Hypotheses 1, 2 and 2a), I used a *t*-test with dummy coded variables.

I used hierarchical regression analysis to test Hypothesis 3, which states that the relationship between accountability (to the boss versus professional peers) and felt responsibility is moderated by the interdependent self-construal, such that the relationship is more pronounced among those managers with a higher interdependent self-construal than among those managers with a lower interdependent self-construal. Three separate tests of H3 were performed, one test for each interdependent self construal factor (concern for relations with group members, concern for group performance and concern for image).

In the first step, the main effect of accountability on felt responsibility was entered with felt responsibility as the dependent variable. Accountability conditions were entered using a dummy coded variable that compares the condition of being accountable to the boss only (coded 0) and the condition of being accountable to the professional peers along with the boss (coded 1). The regression coefficients β 's for the accountability condition dummy variables, which represent the difference between the dependent variable means in the experimental groups with relation to the reference group, were obtained. In the second step, the three rotated factors for the interdependent self-construal measure were entered separately in three different regressions, with felt responsibility as the dependent variable. Their regression coefficients were obtained. In the final step, the interaction effect between the accountability

dummy variable and the interdependent self-construal was tested by examining the significance of the β 's and ΔR^2 after controlling for the main effects, which were entered on steps one and two of the regression.

CHAPTER 3: RESULTS

In this chapter, I present the results of the tests of four hypotheses as well as the results of manipulation checks. To review, I used a t-test to test the following hypotheses: (a) Hypothesis 1: felt responsibility among compliant managers is lower when they are being held accountable to their boss only (condition one) as compared to when they are being held accountable to their boss along with their professional peers (condition two); (b) Hypothesis 2: felt responsibility among compliant managers is lower when they are being held accountable to their boss only (condition one) as compared to when they are being held accountable to the boss along with the general public (condition three); (c) Hypothesis 2a: felt responsibility among compliant managers is lower when they are being held accountable to the boss along professional peers (condition 2) as compared to the accountability condition to the boss along with the general public (condition 3). Additionally, I factor analyzed the criterion –felt responsibility- using principal axis analysis with varimax rotation.

I used hierarchical multiple-regression analysis (Cohen & Cohen, 1983) to test (d) Hypothesis 3: the interdependent self-construal of managers moderates the relationship between accountability and felt responsibility, such that the

relationship will be less pronounced when interdependent self-construal is low than when interdependent self-construal is high. The rotated factors (concern for relations with the group members, concern for performance of the group and concern for image) of the interdependent self construal were used in separate tests of this hypothesis.

Preliminary Analyses

Compliance with the Boss. Hypotheses 1 and 2 were formulated for those managers who comply with their bosses' wishes in an in-basket exercise. Consistent with previous research (Brief, 2000; Milgram, 1974), 167 or 91.3 % of the total participants in both countries (N = 183) complied with their bosses' wishes distributed across the three accountability conditions. Only those participants who did comply with their bosses' wishes were taken into account for the main analysis. The resulting sample size (N = 167) provided enough power ($\rho = .85$) to uncover significant mean differences in the dependent variable for the three accountability conditions (Cohen, 1983).

Interestingly, as can be seen in Table # 1, a significantly higher percentage ($t = 3.162, p < .05$) of participants in Colombia (94.9%) did comply with their bosses' wishes, compared with the same percentage in the U.S. (87.1%), a result that suggests the importance of taking into account cultural variables for the hypotheses that were tested. The resulting mean for felt responsibility for those participants that did not comply ($n = 16$) with their bosses' wishes was of $M = 5.37, SD = 1.22$.

Manipulation Checks. I asked participants in each experimental condition about the type of audiences to whom they felt they were accountable. Their responses indicated that they correctly identified the accountability manipulation in relation to the appropriate audience to whom they had to respond (condition 1= being accountable to the boss only, condition 2= being accountable to the boss along with professional peers and condition 3= being accountable to the boss along with the general public). When participants were asked if they strongly agreed (7) or disagreed (1) with who their principal was, the manipulation check showed that participants correctly identified their audience in each accountability condition.

Two additional items were tested in the manipulation check: i) the agent's perception about the principal's power to reward and sanction the organizational agent for his or her decision in each accountability condition and ii) the freedom of choice the agent feels when he or she makes the decision in the in-basket exercise. For both items, I obtained a different number of participants in each cell, as different numbers of participants in each condition complied with the bosses' wishes.

As is shown in Table 2, participants perceived that the boss was a more powerful principal ($M = 5.49$) as compared to the general public ($M = 4.91$, $t(58) = 2.18$, $p < .05^*$). Participants did also perceive that the boss was a more powerful principal as compared to the power of professional peers ($M = 4.82$, $t(62) = 2.31$, $p < .05^*$) to reward and sanction their decision.

As is shown in Table 2, results of a t -test indicated that participants accountable to the boss only reported less freedom of choice ($M = 3.49$) compared to participants accountable to the boss along with their professional peers ($M = 4.14$, $t(114) = -2.32$, $p < .05$). Participants did also significantly report more freedom of choice in the accountability condition to the general public as compared to the accountability condition to the boss alone ($M = 4.10$, $t(109) = -2.21$, $p < .05$). See Table 2 for the results of the manipulation checks.

Independent Variable

To review, accountability to three different audiences (to the boss only, to the boss along with professional peers and to the boss along with the general public) was manipulated in an in- basket exercise as the independent variable. Participants were asked to play the role of a manager and were instructed to respond to a number of memoranda concerning their job in a food production industry. The memoranda contained the manipulation of accountability. Participants were randomly assigned to receive the different accountability conditions of the in-basket exercise. After making a decision to deliver a product without satisfying all the health standards and requirements, participants had to give accounts either to the boss, to professional peers or to the general public.

Main Analysis

To review, a t-test analysis was run with felt responsibility as the dependent variable for the test of Hypotheses 1, 2 and 2a. To test Hypothesis 3

and prior to the regression analysis, I formed one accountability condition dummy variable because accountability -as the independent variable- had three categorical conditions (condition 1= accountability to the boss only, condition 2= accountability to the boss along with professional peers, and condition 3= accountability to the boss along with the general public). This coding allowed me to compare the accountability to the boss only condition (reference group) with the other two accountability conditions. Dummy variables express the difference between the dependent variable's mean of the reference group (condition one) and the one represented by the particular dummy variable. For the test of Hypothesis 3, one interaction term had to be formed as the product of the dummy variable with the three factors of the interdependent self-construal scale to test the moderating effect of the interdependent self-construal scale on the relationship between accountability and responsibility.

Table 4 presents the psychometric properties (means, standard deviations, bivariate correlations between the items of the dependent variable as well as the reliability level) for the felt responsibility scale.

Analyses of the t-test (Table 7) for Hypotheses 1, 2 and 2a, indicated that the main effect of accountability on felt responsibility was significant. As expected, the felt responsibility mean ($M = 4.94$, $SD = 1.22$) under the accountability condition to the boss only (condition one) was significantly lower as compared to the felt responsibility mean ($M = 5.52$, $SD = 1.09$) under the accountability condition to professional peers along with the boss (condition 2), (t

(114) = -2.66, $p < .05^*$). The observed effect size found between the two groups was moderate ($d = .50$); whereas the disattenuated effect was relatively large and statistically significant ($\delta = .67$, 95% c. i. = .27, 1.0, Raju & Brand, 2003; Raju, Burke, Normand & Langlois, 1991). As expected, results also showed that the felt responsibility mean ($M = 4.94$, $SD = 1.22$) under accountability condition to the boss only (condition one) was significantly lower as compared to the felt responsibility mean ($M = 5.53$, $SD = 1.28$) under accountability condition to the general public along with the boss, ($t(110) = -2.45$, $p < .05^*$). The observed effect size found between the groups was moderate (.46); whereas the disattenuated effect was relatively large and statistically significant ($\delta = .62$, 95% c. i. = .24, 1.0, Raju & Brand, 2003; Raju, Burke, Normand & Langlois, 1991).

No significant differences were obtained for felt responsibility under the accountability condition to professional peers along with the boss (condition two) as compared to the accountability condition to the general public along with the boss, ($t(109) = -0.51$, $p > .1$). See Table 7 for results.

I used Cohen and Cohen's (1983) criteria to test the interaction effects between the interdependent self-construal and the dummy variable by examining the significance of the R squared change for each step of the regression after controlling for both main effects which were entered on steps one and two of the regression. I used three rotated factors for analyses involving the interdependent self construal scale. As shown in Tables 9, 10 and 11, no significant moderating effects were obtained for the separate analyses with the interdependent self

construal factors. For the first factor, concern for relations with group members, the ΔR^2 for the hierarchical regression was not found to be significant for step one and two ($F_1 = .57, p > .1, F_2 = .094, p > .05$). The regression coefficient (β_3) for the factor was not found to be significant ($\beta_3 = -0.39, t = .578, p > .1$). The interaction between the coded dummy variable and the factor, concern for relations with group members, was not found to be significant ($\beta_4 = -.066, t = -.63, p > .1$). See Table 9 for results.

For the second factor, concern for group performance, the ΔR^2 for the hierarchical regression was not found to be significant for step one and two ($F_1 = .18, p > .1, F_2 = .094, p > .1$). The regression coefficient (β_3) was not found to be significant ($\beta_3 = -.059, t = -.892, p > .1$). The interaction between the coded dummy variable and the factor concern for relations with group members was not found significant ($\beta_4 = .106, t = 1.16, p > .1$). See Table 10 for results.

For the third factor, concern for image, the ΔR^2 for the hierarchical regression was not significant for step one and two ($F_1 = .57, p > .1, F_2 = .072, p > .05$). The regression coefficient (β_3) was not found to be significant ($\beta_3 = .049, t = .744, p > .1$). The interaction between the coded dummy variable and the factor concern for relations with group members was not found significant ($\beta_4 = -.073, t = -.707, p > .1$). See Table 11 for results.

Summary of Chapter 3

The purpose of this chapter was to present the results of the tests for four hypotheses. I did not receive support for Hypothesis 1, 2, 2a and 3 when I used a felt responsibility measure that included five items. In a second analysis, using a revised dependent variable measure, with four items only, I did receive support for Hypothesis 1, 2. Hypotheses 2a and 3 were not found significant.

Accountability conditions did have a significant effect among compliant managers for the responsibility they feel. Participants felt a significantly higher level of responsibility when they were held accountable to their boss along with their professional peers as compared to their boss only. Participants felt also a significantly higher level of responsibility when they were held accountable to their boss along the general public as compared to their boss only. No significant differences in felt responsibility were found under the accountability conditions to professional peers along with the boss as compared to accountability conditions to the general public along with the boss. The manager's felt responsibility was highest when managers had to give accounts to their boss along with the general public, followed by the accountability condition to their boss along with professional peers. Managers felt a significantly less responsibility when they had to give accounts to their boss only. I used three rotated factors for the interdependent self-construal variable as moderator. The moderating effect of the three rotated factors (concern for relations with group members, concern for

group performance and concern for image) on the relationship between accountability and felt responsibility was not found significant.

CHAPTER 4: DISCUSSION

This study focused on the relationship between accountability and felt responsibility among compliant managers in order to understand how different accountability conditions influence the managers' felt responsibility. An accountability condition refers to the type of audience to whom the manager has to respond once he or she has made a decision. I used three different accountability conditions in this study: one internal to the organization (i.e., the boss) and two external to the organization (i.e., professional peers and the general public).

Mixed results were obtained. I found a significant main effect in the proposed direction between accountability and felt responsibility when I used the rotated factor as the measure for the dependent variable, felt responsibility. Specifically, results showed that when a compliant manager had to give accounts to an external audience (either to professional peers or the general public) the manager's felt responsibility was heightened significantly compared with the condition when the compliant manager had to respond to a powerful internal audience (i.e., the boss only).

I analyzed the felt responsibility measure with principal- axis factor analysis and with a varimax rotation. One factor including four items emerged. The item “I felt guilt for the decision “which was part of the proposed scale was dropped because it did not load high on this factor and did not correlate high with the other four items. Therefore, it was not included in the rotated factor. However, the Cronbach’s (1951) alpha reliability =.55 for the measure of felt responsibility that included four items was low, which questions the reliability and thus the validity of the results.

In addition, I did not find support for the prediction that the interdependent self-construal scale moderates the relationship between accountability and felt responsibility. The interdependent self construal scale was analyzed with a principal axis factor analysis with varimax rotation. Three rotated factors emerged which were called: group membership, concern for group performance and concern for image. I used these three factors as replacement of the interdependent self-construal scale and tested three separated moderating effects on the relationship between accountability and felt responsibility.

On the whole, these results suggest that agents in an organization who have to respond to multiple principals find that their internal responsibility varies according to whom they have to report for their decision. The results of the study suggest the importance of taking into account the situational context in which accountability takes place for felt responsibility. Additionally, the results of the in-basket manipulation check suggest that participants perceive each principal as

having a different level of power to reward and sanction managerial decisions. Interestingly, results show that accountability processes will not always produce responsible feelings, as is the case with the condition of accountability to the boss only.

This chapter discusses the findings of an in-basket exercise. I begin by considering the theoretical and practical implications of the relationship between accountability and felt responsibility. I discuss the limitations of the dependent variable measure that I used along with the limitations of the methodology. Possible explanations for the lack of a high reliability in the dependent variable are considered. Finally, I give suggestions for overcoming these limitations in future research as well as directions to further expand the findings of the study.

Theoretical implications

The effects found in this study link previous findings in two streams of research: i) the accountability literature (Tetlock, 1992; Pennington & Schlenker, 1999), and ii) the obedience to authority literature (Kelman & Hamilton, 1987; Brief, et al., 1991; Hamilton & Sanders, 1992).

Accountability and Felt Responsibility

In relation to the accountability literature, the study advances the understanding of the concepts of accountability and felt responsibility. Results of the study suggest that both dimensions (accountability and felt responsibility) are in fact distinct and that the former determines the latter. Results of the study

show that the internal component of responsibility -- felt responsibility-- or the acceptance of responsibility depends on who holds the manager accountable for what and in what manner. Specifically, when the accountability conditions were varied in an in-basket exercise, the managers' felt responsibility either was diminished or heightened according to the accountability condition (i.e., the audience) to whom the managers had to respond.

This finding is important because accountability has been blended previously in the literature with other uses such as responsibility, which in turn has been equated to obligation or duty. In previous research, responsibility has been commonly used as a synonym both for obligation and for accountability (Cummings & Anton, 1990). My study gives preliminary support to disentangling these issues. On the one hand, it introduces the internal component of responsibility -- felt responsibility--, and on the other, it analyses how a predominantly external process such as accountability determines the felt responsibility of managers.

Accountability is a matter of rendering accounts to different audiences of what has been done and of holding the agent accountable who is responsible for a decision where there are discrepancies between the account rendered and the obligations to be discharged. Theoretically, the results highlight the importance of considering how accountability and felt responsibility can either counteract or complement each other, when different accountability conditions are compared. When I compared the accountability condition of compliant managers to their

boss only with the accountability condition to their professional peers, I found that the manager's felt responsibility was heightened in the latter condition. Under the accountability condition to the boss only, accountability and felt responsibility counteract in such a way that the manager's feelings of responsibility are diminished; whereas, in the case of accountability to either professional peers or the general public, both factors are additive, in the sense that the managers' felt responsibility is heightened.

Results also corroborate previous findings in the accountability literature that organizational agents clearly perceive the attributes of the audiences to whom they must respond (Pennington & Schlenker, 1999) and that in such a process managers seek an audience-approval motive (Tetlock, 1999). In the manipulation checks performed at the beginning of the study, participants significantly understood that the boss was a more powerful principal than professional peers or the general public. Participants also understood that their degree of choice for a decision is diminished when they have to respond to a powerful principal, such as the boss, as compared to when they have to respond to more distant principals such as their professional peers or the general public.

The manipulation checks of this study show that participants understood that the boss is a more powerful audience than professional peers and the general public. So, when the organizational agent is aware of the principal's power to reward and sanction the agents' decisions, the accountability audience influences his or her feelings of responsibility. That is to say that bringing the

consequences of a decision to light for the public enhances the manager's felt responsibility.

The study suggests that if the principal for accountability is powerful, and if he or she controls valuable resources for the organizational agent, as is the case with accountability to the boss as principal, an unequal social exchange (Blau, 1964) between principal and agent is created. As previously stated, results of the manipulation checks show that agents perceive professional peers and the general public as less powerful principals. Under the accountability condition to the general public, managers feel that they have to respond to principals who may represent what is right and just for society. For example, when the principal is only organizational and the accountability situation entails a hierarchical relationship between a principal and an agent, felt responsibility is not significantly heightened. This unequal social exchange makes the approval motive for organizational agents strong. If the principal, as in the case of boss as audience, is firmly committed to his or her position and is intolerant of other points of view, this specific accountability condition creates an incentive to the agent's accommodation of the principal's point of view. Under such pressure, the organizational agent accommodates his principal's point of view as a political strategy (Tetlock, 1992). Agents use a political strategy by way of diffusing their responsibility. The diffusion of responsibility (Bandura, 1991) occurs because managers have audience approval motives, and because they seek the approval of the powerful, who are in control of what they want. In this case, pressures by the boss provide justifications to managers to diffuse their responsibility for a

decision. By diffusing responsibility managers maximize the benefits and minimize the costs of the relationship with their principals according to social exchange theories (Blau, 1964).

Theoretically, results also highlight the importance of taking into account the expectancies that different accountability audiences generate in the managers' minds and how these expectancies influence the managers' felt responsibility. The type of audience influences the meanings and consequences that compliant managers give to particular situations. For instance, professional peers and the general public as audiences exert a positive influence on the managers' felt responsibility as compared to the situation when managers have to respond to their boss only. The audiences' power to reward and sanction the agents' decisions seems to play an important role in the participants' final decisions. The accountability condition to the boss is vertical: the boss defines certain requirements and then holds those whom he supervises accountable for meeting those requirements. As has been shown, this vertical type of accountability creates perverse incentives for the decision-maker.

Alternatively, the study complements findings in the obedience to authority literature (e.g., Milgram, 1974; Kelman & Hamilton, 1989; Brief et al., 1991) in the sense that pressures from authorities to comply with their wishes compel organizational agents to obey their principal's demands. Thus, accountability to the boss only can constrain decision making on the job. Those participants who know how their boss wants them to behave and who comply with their boss'

wishes appear to displace their responsibility when they are accountable to their boss only. As has been said, results of the study indicate that the accountability conditions influence differently the responsibility a manager feels for a decision he or she has taken. Specifically, in the accountability condition of managers to their boss only, expectations of accountability can cause managers to make decisions that they are confident the authority figure will accept. In this process, they displace their felt responsibility to the powerful authority (i.e., to their boss) so that their internal feelings of responsibility are reduced.

Interaction between Accountability and the Interdependent Self-construal

The interdependent scale was factor analyzed using principal-axis with varimax rotation. I obtained three factors for the interdependent self-construal instead of the two factors suggested by Cross, Bacon and Morris (2000). A third factor, concern of image emerged, presumably because it is an important facet for members of collectivist countries and it was highlighted in the items delivered to participants. This third factor acting as the moderating variable on the relationship between accountability and felt responsibility showed an interaction effect near significance.

In this study, the interaction between accountability and the three rotated factors that were used separately for the interdependent self-construal did not have a significant effect on felt responsibility. Results did not show support for the moderating effect of the interdependent self-construal in the relationship between accountability and felt responsibility. However, when I used the third

rotated factor, concern for image, as the moderating variable, results were close to significance ($\Delta R^2 = .019$, $F = .078$, $p > .05$). This result may imply that the participants' concern for maintaining an image may be closely related to felt responsibility, particularly when social audiences are included for accountability. Future research should take into account this factor, concern for a public image, as a proxy for the interdependent self-construal. Future research should also consider this factor as a potential predictor for felt responsibility under accountability to professional peers or to the general public.

It is also possible that the findings regarding the interaction between accountability and the interdependent self-construal were not significant because the moderating variable is not correlated with the criterion variable. Other explanation can be that other variables interacted with accountability and the interdependent self-construal to determine the managers' felt responsibility. One possible explanation is that other cultural dimensions such as individualism/collectivism or power distance (Hofstede, 1980) were not properly included in the interdependent self-construal construct, as an individual measure. Significant differences in the individualism/collectivism and power-distance constructs have been found in other cross-cultural studies for U.S. and Latin-American participants (Hofstede, 1980). This result can be the consequence of having constructed the interdependent self-construal measure for U.S individuals only (Singelis, 1983). The relationship between interdependent self-construals and individualism/collectivism and with power-distance should be further

researched in the future. Additionally, the construct validity of the interdependent scale should be further researched in countries other than the United States.

Practical Implications

In terms of practical implications, results show how organizations can influence the internal acceptance of responsibility on the part of managers by emphasizing accountability to both internal and external audiences. Results of the study also provide preliminary support that the internal dimension of responsibility, felt responsibility is influenced by situational factors, a result that also has important practical consequences for organizations.

To know and understand the type of organizational variables that influence a manager's felt responsibility is an important practical concern in business today. As has been stated before, the type of research in organizational behavior (OB) studies has pursued society's economic objectives much more than it has social ones (Brief, 2003). In future OB research, the interests of the different internal and external stakeholders in organizations should be more carefully considered. The recent scandals around Enron and Enron's ambiguous relationship with other companies such as Arthur Andersen illustrate the point. The U.S. Justice Department has accused Enron of obstruction of justice (Eichenwald, 2002). Some of the accusations were related to the fact that some legitimate authorities within the organization asked middle-managers to delete files related to the Enron case. In this case, compliance with a legitimate authority and the accountability condition to the boss only generated unethical

behavior and, supposedly, a diffusion of responsibility of top executives. In light of the results of this research, it is possible to speculate that if Enron had incorporated other audiences, particularly external audiences in its accountability process, it could have prevented those improper decisions because of the increased felt responsibility managers feel when responding to social audiences. As has been said, these audiences consider the consequences for society. The incorporation of social audiences in the accountability process highlights the importance of why OB research should examine the interests of other stakeholders in business. For practical reasons, firms should design regular meetings where top executives respond to the general public, including the media, consumers, and other stakeholders in relation to their decisions. Some kind of regulation in this respect is needed. In these meetings, decisions that affect the interests of the different stakeholders of the organization should be considered and top executives should explain how the relationship between the firm and the society in which it is embedded may be affected. Organizational behavior researchers (Brief, 2003) have recently argued in favor of increasing the role that consumers have to play in relation to the performance of firms and in relation to the control of the ethical behaviors of firms.

Findings of this study also highlight the importance of considering professional peers in the exercise of accountability. The present study found that it is not enough to give accounts about decisions to the boss alone. When managers have to face their professional peers about their decisions, beneficial ethical and social control for the firm is created. In this respect, I recommend to

explore the implementation of policies at the organizational level to develop codes of ethics that state specific directives about managers responding to colleagues and consumers for their decisions. It is important that organizational leaders, practitioners and organizational principals be aware of the context they are creating around accountability requirements. Top executives should advocate organizational designs and communication styles that allow organizational agents to feel the accountability relationship as beneficial to them and to the organization

Methodological Concerns and Limitations

The felt responsibility scale that I developed for this study did not show appropriate internal consistency. The low alpha coefficient for the five- items scale was the result of two different factors within the scale, one cognitive and one affective that did not add up in the same direction. Once a rotated factor was obtained and the affective item that correlated negatively with other items was extracted, a reliability alpha of .55 was obtained. Nevertheless, it is important to note that according to Nunnally (1967) relatively low reliability coefficients are tolerable in earlier stages of research, as is the case for this in-basket exercise.

The item I felt guilt for the decision does not correlate high with the cognitive items of the scale. This result may imply that agents may feel responsible for a decision and that at the same time they don't feel guilt for the same decision, an assertion that should be furthered research in the future. In the literature, it is not yet clearly understood how two affective items, guilt and

shame, are related within the construct of felt responsibility. These relationships should be researched empirically in the future. It is necessary to appropriately measure the affective items of the scale, in particular to prove the empirical relationship that may exist among guilt and shame and felt responsibility. According to my knowledge, no measure of felt responsibility has gone through the process of construct validation yet.

The fact that significant results were found, despite the low alpha coefficient may imply that a more reliable scale for felt responsibility should be further researched. Reliability is affected by the variance of the variables being measured. One way to increase score variance is to add more items of the same type to the measure (Aiken, 1996). A new felt responsibility measure with more than five items will presumably produce more robust findings.

Nevertheless, the low alpha value of the felt responsibility measure poses a threat to the validity of the results that were obtained, because high reliability is a necessary, but not sufficient, condition for high validity (Pedhazur and Schmelkin, 1991). Convergent and discriminate validity of this measure should be researched in the future.

On the other hand, the in-basket exercise that was developed for this study was particularly designed to test the causal relationships between accountability and felt responsibility. Three main concerns should be taken into account in relation to the methodology that was used: i) in-basket exercises present some methodological flaws that have been discussed in the literature

(Brief, et. al., 2001), particularly in relation to their external validity, ii) the goal of testing cause-effect relationships between accountability and felt responsibility was prioritized, and the method chosen reflected this priority, with the limitation of generalizing their results and iii) the instrument was used in two different countries and languages. In relation to the first and second concern, current literature explains that the generalization of the results and the external validity of in-basket methodologies have been questioned (Brief, et al., 2001). Therefore, I cannot assume that the findings are predictive of what will occur in a real-organizational setting. With regards to the third concern, although the in-basket exercise was translated and back translated, the length of the instrument that was employed may not be appropriate for cross-cultural studies. In fact, Colombian participants took much more time to answer the in-basket exercise than U.S participants, suggesting that shorter scenarios should be used in the future.

Additionally, it is important to note that the in-basket exercise was designed to measure a socially sensitive phenomenon- felt responsibility-. To minimize the risk of socially desirable responses bias through the participants' self-reports, respondents were assured of their anonymity. Additionally, the in-basket exercise implied that participants played the role of a supposed manager, as a projective questioning, such that respondents judged the behaviors of others, reducing the risk of those socially desirable responses.

In order to generalize results, other research strategies and methods are needed. More field-study research is needed to test the results obtained in real - organizational contexts. Additionally, I recommend the use of field studies to reveal the effects of different organizational conditions in the accountability process (Gelfand & Realo, 1999). For instance, it is necessary to further research accountability conditions in organizational settings with regards to decision-making where multiple internal advocacies are present. At the same time, historical, comparative, and cross-sectional field studies are needed to document and research the diverse forms that accountability relationships take at the organizational level. Finally, the same in-basket instrument must be validated in other organizational settings and for other types of decisions. For instance, future research should include other types of industries as well as other types of consequences and risks of the decisions made by managers in the study.

Future research

Results of this study have implications for future research efforts to build theories about culture, accountability and responsibility. Current research suggests that it is important to consider both the characteristics of the organizational context (the kind of accountability audiences) as well as the psychological attributes cultivated in particular cultural contexts.

I suggest that additional research in the relationship between accountability and felt responsibility must be pursued. Other important questions remain open: Do accountability and felt responsibility counteract each other

under specific organizational circumstances? Which are those organizational situations? More research is needed in this respect. Results of this study suggest that the attributes of principals, in particular their power to reward and sanction the agent's decisions, may be differently perceived by different decision-makers, consequently affecting their behavior. The tendency to shift the agent's perspective to the audience's point of view may also be affected by personality factors such as conscientiousness, an analysis that I will pursue in future research. It may also be advisable to explore, as other researchers have suggested (Brief et. al., 1991), how the assigned roles of lower level organizational members might be redefined to include potential disobedience to instructions from an authority

I would like to advocate the importance of the relationship between accountability and felt responsibility for the manager's ethical behavior, and its beneficial consequential effects in the relationship between business and society. A causal model that states the relationship between accountability, felt responsibility and ethical behaviors should be pursued in that direction. In this study, I used principal-agents relationships as a key variable in the research. I propose to research in the future other organizational settings, such as team-work. Decisions in team-work operate under different hierarchical relationships (Guzzo & Dickson, 1996) as compared to a boss-subordinate relationship, and, therefore, results should show different behaviors such that managers feel higher levels of responsibility when they respond to their professional peers.

I propose to do research in the future in regard to one interesting result of this study: why Colombian participants complied more with the bosses' wishes, as opposed to U.S participants. This preliminary result indicates that the obedience to authority relationship may have cultural determinants that should be further understood.

Future research also needs to evaluate the differences found between countries in accountability to external audiences. As has been shown, the manager's felt responsibility in Colombia is higher when he or she has to give accounts to the general public as opposed to when he or she has to give accounts to the professional peers. The opposite is true for the United States. This result has interesting implications for future cross-cultural research. One factor that may explain the different results obtained between countries is the extent to which participants see professional peers as members of their in-groups or out groups. According to research (Singelis & Triandis, 1995), collectivistic individuals tend to see professional peers as part of their in-groups whereas individualistic persons see them as part of their out-group. In that direction, I suggest to further research the cultural inferences about the nature of the managers' social exchanges with in-groups as opposed to out-groups.

Finally, future research needs to evaluate the relationship between the two forms of self-construals. I used only the interdependent self-construal in this study. Singelis (1994) suggested that independent and interdependent self-construals represent two distinct dimensions rather than opposite ends of a

single continuum. Results of this study do not clarify whether the two forms of self-construals represent one dimension or two, a fact that may have implications for why an effect of the moderating variable on the accountability-responsibility relationship was not found.

Summary

The concept of personal responsibility (feelings of responsibility) is central to discussions of decision-making, social control, and self-regulation. Recognizing that organizational agents are both reflective and social, I have highlighted the importance of studying the social and organizational contexts for accountability. I show preliminary in this study, how different audiences have important influences on the agent's psychological thinking and feeling. Results of this study show how one major facet of responsibility, the external process of responding to audiences, or to different principals is an important antecedent of the manager's level of felt responsibility. Accountability may entail a dark side when managers face ethical dilemmas in decision making. On the contrary, when middle managers have to give accounts to social audiences, their level of felt responsibility is increased.

Further research is needed in order to relate accountability, felt responsibility and ethical behaviors. Additionally, more research is needed to learn more thoroughly the points of view of the accountability audience that is anticipated by the agent, in particular when the general public as audience is considered. In that respect, an important question remains to be further

researched, namely if the general public's point of view represents what is good and fair for society.

TABLES

Table 1
 Percentage of Participants who Comply with their Bosses Wishes by Country

Country	Number of Participants	(%)	Comply with Bosses Wishes	(%)	Don't Comply	(%)
Colombia	98	53	93	95	5	5
U.S	85	47	74	87	11	13
Total	183	100	167	91	16	9

Table 2

Manipulation Checks Results

Participants' Knowledge of Accountability Principals

<i>Accountability Conditions</i>	N	M	SD
1. To the Boss only	65	5.53	1.26
2. To the Boss along with Professional Peers	62	5.46	1.21
3. To the Boss along with the General Public	56	5.28	1.62

Manipulation Check

Principal's Power to Reward and Sanction

<i>Accountability Conditions</i>	N	M1	SD
1. To the Boss Only	57	5.49	1.47
2. To the Boss along with Professional Peers	58	4.91	1.37
3. To the boss along with the public	52	4.82	1.51

Note. $t(1,2) = 2.31, p < .05$; $t(1,3) = 2.18, p < .05$

Table 2 (cont)
 Manipulation Checks Results

Relative Freedom of Choice under Accountability Conditions

<i>Accountability Conditions</i>	N	M2	SD
1. To the Boss Only	57	3.49	1.50
2. To the Boss along with Professional Peers	58	4.14	1.54
3. To the Boss along with the General Public	62	4.10	1.61

Note. $t(1, 2) = -2.32, p < .05$; $t(1, 3) = -2.21, p < .05$

Table 3
Rotated Factor Loadings for the Felt Responsibility Scale.

Item	Loading	
	Factor 1	Factor 2
1. I felt responsible for the decision.	.31 ^a	
2. I felt guilt for the decision.		
3. I should not be held accountable for the decision.	.60	
4. I am answerable for the consequences of the decision	.57	
5. I am ashamed of the consequences of the decision^b	.36	.68
Eigenvalue	1.67	1.13
% of Variance explained after rotation	19%	12%

^a Only values loading higher than .30 or less than -.30 are included. ^b Items in bold were reverse-scored.

Table 4
Means, Standard Deviation and Correlations Between Items of the Dependent Variable Felt Responsibility

Item	M	SD	1	2	3	4	5
1. I feel responsible for the decision.	5.13	1.95		-.005	.159*	.180*	.221**
2. I felt guilt for the decision.	4.98	1.78			-.059	.032	.192*
3. I should not be held accountable for the decision.	5.37	1.74				.345**	.127
4. I am answerable for the consequences of the decision.	5.47	1.59					.272**
5. I am ashamed of the consequences of the decision.	5.85	1.46					

Note. Cronbach's alpha coefficient = .48 for the dependent variable with five items. Cronbach's alpha coefficient = .55 for the dependent variable with four items.

Items in bold are reverse-scored.

** $p \leq .00$. * $p \leq .05$.

Table 5
Rotated Factor Loadings for Interdependent Self-Construal Scale

Item	Loading		
	Factor 1	Factor 2	Factor 3
	Group membership	Concern for influence of the group	Concern for image
1. I will sacrifice my self-interest for the benefit of the group to which I belong.	.375		
2. I will stay in a group if they need me, even when I'm not happy with the group.			
3. Even when I strongly disagree with group members, I avoid arguing with them.			
4. It is very relevant for me to maintain my public image in the face of others.			.721
5. I feel embarrassed when being negatively evaluated by others.			.67
6. It is very import for me to maintain harmonious relationships within my group.	.656		
7. I often have the feeling that my relationships with others are more important than my own accomplishments.			
8. It is important to me to respect decisions made by the group.	.736		
9. If my colleagues fail, I feel responsible.			
10. I should live life interdependently with others as much as possible.			
11. When faced with a difficult problem, it is better to decide what to do in accordance with the group rather than by yourself.		.647	
12. I do better working in a group than alone.		.779	
Eigenvalues	3.31	1.42	1.21
% of Variance explained after rotation	11.3%	11.05%	9.98%

Note. Only values that load greater than .35 or less than -.35 are included.

Table 6

Means, Standard Deviations, Correlations and Reliabilities between Factors of the Interdependent Self-Construal measure

	Mean	Standard Deviation	F1	F 2	F 3
Factor 1	5.37	1.14	.68 ^a	.513**	.204**
Factor 2	5.09	1.63		.66	.273**
Factor 3	4.69	1.62			.76

Factor 1: concern for relations with group members

Factor 2: concern for group performance

Factor 3: concern for public image

Note:

a: values in the diagonal are the Cronbach's alpha α reliability values for the factors.

** $p \leq .00$. * $p \leq .05$. $p < .1$.

Table 7

Test for Main Effects for Hypothesis 1, 2 and 2A
 T-test, Means and Standard Deviations for Dependent Variable, Felt
 Responsibility

Accountability Condition	1.To the Boss Only	2. To the Boss along Professional Peers	3. To the Boss along the General Public
Felt Responsibility Mean	4.94	5.52	5.53
Standard Deviation SD	1.22	1.09	1.28

Note. * $p \leq .05$.

$t(1,2) = -2,66, p < 0,05^*$; $t(1,3) = -2,312, p < 0,05^*$; $t(2,3) = -0,514, p > .01$
 $d(1,2) = .63, d(1,3) = .65$

Table 8
 Test for Hypothesis 3
 Summary of Hierarchical Multiple Regression Analysis with Felt Responsibility
 as the Criterion and Factor 1: group membership as moderator

Step	Variable Entered	β	T	P	R ²	ΔR^2	F
1	Constant (β_1)	4.94**	31.24**	<.00	.044		.03**
	Dummy 1 (β_2)	.58*	3.00*	<.05*			
2	Concern for Relations with group members(β_3)	-.031	-.422	>.1	.045	.001	.67
	Dummy 1 x Factor 1 (β_4)	.310	1.68	>.1	.063	.019	.09

Note. β = standardized regression coefficients. F = sig. F-change
 ** $p \leq .00$. * $p \leq .05$.

Table 9
Hypothesis 3
Summary of Hierarchical Multiple Regression Analysis with Felt Responsibility
as the Criterion and Factor 2: concern for group performance, as moderator

Step	Variable Entered	β	T	P	R ²	ΔR^2	F
1	Constant (β_1)	4.94**	31.24**	<.00	.044		.03
	Dummy 1 (β_2)	.58*	3.00*	<.05*			
2	Concern for group performance (β_3)	-.077	-1.33	>.1	.051	.007	.183
3	Dummy 1 x Factor 2 (β_4)	-.031	.268	>.1	.063	.012	.789

Note. β = standardized regression coefficients., F= sig. F-change
**p \leq .00. *p \leq .05.

Table 10
Hypothesis 3
Summary of Hierarchical Multiple Regression Analysis with Felt Responsibility
as the Criterion and Factor 3: concern for public image, as moderator

Step	Variable Entered	β	T	P	R^2	ΔR^2	F
1	Constant (β_1)	4.94**	31.24**	< .00	.044		.03**
	Dummy 1 (β_2)	.58*	3.00*	< .05*			
2	Concern for group performance (β_3)	.031	-.422	>.1	.049	.005	.579
3	Dummy 1 x Factor 3 (β_4)	-.21	-1.81	.07>.05	.051	.002	.072

Note. β = standardized regression coefficients., F= Sig. F -change
** $p \leq .00$. * $p \leq .05$.

Table 11
Summary Statistics for the Variables between Countries

Variable	U.S. M	U.S. SD	Colombian M	Colombian SD
Felt Responsibility under boss alone	4.87	1.04	5.09	1.34
Felt Responsibility along with professional peers	5.40	1.03	5.54	1.22
Felt Responsibility along with the general public	5.25	1.38	5.70	1.21
Interdependent Self-construal	4.78	1.16	5.80	.89

FIGURES

Figure 1.

Model of the relationships among accountability audience, felt responsibility and construal of self.

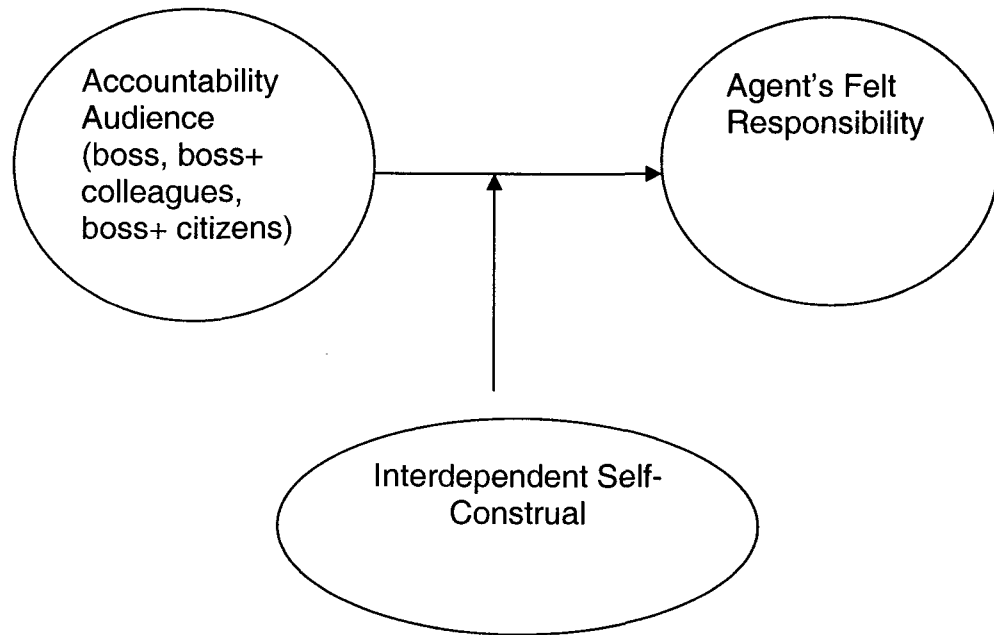
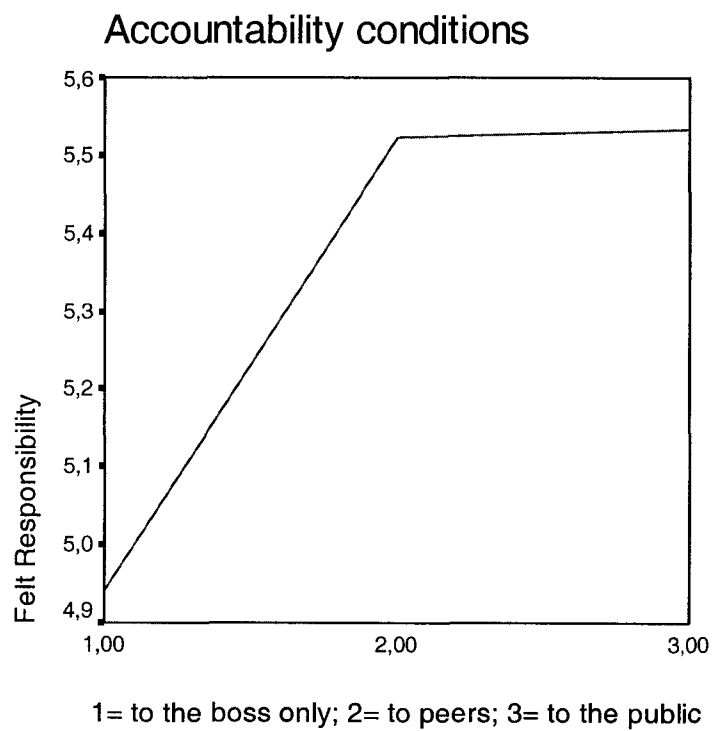


Figure 2

Manager's Felt Responsibility by Accountability Condition



APPENDICES

APPENDIX A: IN-BASKET EXERCISE

Dear Student:

I am investigating the managerial decision-making process in the U.S. and in Colombia. You are being asked to participate in this study by completing the attached in-basket exercise. Your cooperation is exceedingly important in terms of advancing scientific knowledge about the managerial decision-making process in different cultures.

Please complete the attached in-basket exercise. I am interested in your honest assessment of yours true thoughts and feelings. I guarantee you complete confidentiality. Please be as honest and open as possible in answering each of the questions and please do not discuss your responses with anyone.

Thank you very much for your help. Please remember: a) to read all instructions very carefully; b) to answer every question, and c) to complete the exercise independently.

Respectfully,

Eduardo Wills

Tulane University

PLEASE GO ON TO THE NEXT PAGE

Instructions

In this exercise, you will be asked to play the role of a middle manager of a food company and, in that role, to make a decision in a short time and to state your thoughts and feelings about the managerial decision.

This section is comprised of three different parts that must be read in order. Read each part very carefully.

The first part describes the firm Andin, a food-processing company. The second part describes the role of David Smith that you will play. The third part will ask you to assess your thoughts and feelings about a managerial decision in the role of David Smith. Pay very close attention to all instructions that will be provided to you, and do not skip any questions asked.

Section 1

The Firm

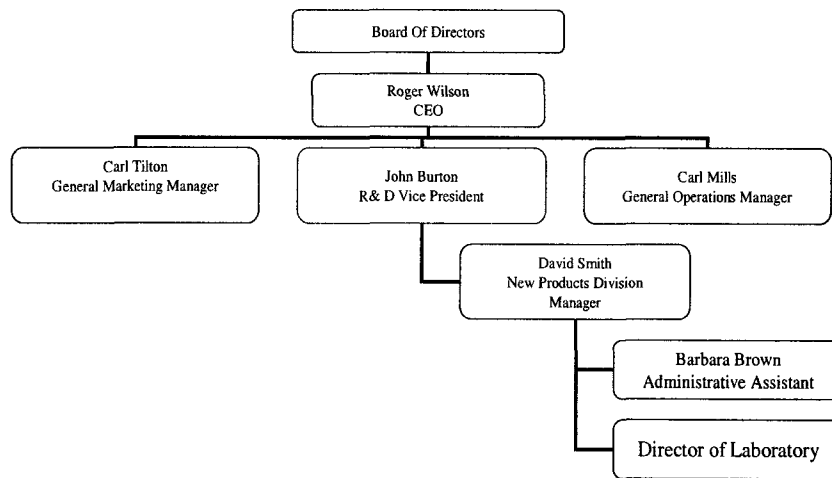
Andin is a fast growing food-processing company that specializes in the production of dairy products, mainly cheese. Andin has been in the dairy industry for more than 20 years, and it delivers its products to more than 40 countries, including the U.S. and Colombia. It has a managerial structure as is shown in Figure 2.

One of the factors that explain the past growth of the company is its constant research and innovation in the use of molecules. This focus has allowed the firm to withstand heavy competition and to establish a niche in the dairy industry worldwide.

Please see the attached organizational chart.

Figure 2

Managerial Structure of the Firm Andin



Section 2

The Role of David Smith

David Smith is Andin's new products manager, responsible for developing and introducing new products to the market. His role is to introduce new products to give Andin a competitive advantage in the market. Andin has employed David for the last ten years and has promoted him from biologist in the research laboratory to manager of new products under the Vice President of Research and Development, John Burton. David is expecting a promotion soon, although some of his colleagues are also vying for this position.

David rarely works less than 60 hours a week. While this schedule keeps David away from his wife and three daughters more than he would like, David hopes his efforts will pay off when Andin promotes him to Vice-President of Research and Development. David believes he has a slight edge over his colleagues, and he has a strong commitment to reach the production goals his boss has established for him in this period.

The person David relies on most at work is his Administrative Assistant, Barbara Brown. Barbara became his secretary shortly after he joined Andin. She has stayed with David as he moved up at Andin and knows how he likes things to be done. She is remarkably loyal to him, hard working, and efficient.

Section 3

The Situation

Andin's researchers have recently discovered a new protein —Chymosin-- that will improve the flavor and quality of cheese and will reduce production

costs. Chymosin is the same as the molecule produced in rennet. The products that use this substance must comply with the World Health Organization's health and sanitary standards.

The application of the protein instead of vegetable or natural rennet will allow Andin to introduce a new cheese product, whose cost is substantially lower than the cheese that competitors produce and with a superior flavor than competitors' cheeses. Andin is trying to introduce a new semi-soft cheese with a piquant flavor, ideal as an appetizer or snack.

John Burton, David's direct boss, has required him to increase the company's profits with the rollout of the new cheese at the planned date by the end of the quarter, a launch that will increase company profits an estimated 15 percent by the end of the year. If David achieves this goal at the end of the year, he will surely be promoted to Vice President and he will be paid a significant bonus.

Upon inspection of the processing of the ingredients for the new product, the Laboratory Director has informed David that 95 % of the World Health Organization's sanitary and health procedures have been met.

Now, John Burton has informed David that John himself is responsible for the launch of the new product. Feeling pressure from his boss, David must decide to continue with the launch of the new product, to take more time for the decision, or to stop production to meet standards. The decision to perform new

sanitary tests will stop production for two months, and thus he will not be able to meet the current deadline for the introduction of the new product.

It is 7:30 a.m. on November 25, and you, David Smith, have less than 30 minutes to go through your in-basket before you have to attend a meeting that probably will last all morning. You returned home late last night from a week-long trip to New York to meet with a number of key marketing analysts about Andin's plans. This afternoon, you and your spouse leave for a 10-day trip to Tokyo where you will hold a similar set of meetings with Japanese analysts. Your fears about the trip are related to your hopes of being named Vice President. You must continue to impress the financial community with Andin's solid balance sheet and the ability to maintain this sound position in the future.

As usual, Barbara, your assistant, has placed in your in-basket only that which requires your immediate attention. Your task is to move through the in-basket materials as quickly as possible. Be sure to use the action options Barbara prepared for you. She wants to be able to follow your instruction precisely. For some items you may not like any of the action options; however, it is very important that you choose one of them. After you make your choice, you will be given an opportunity to make additional comments if you so desire.

Please begin the in-basket

MEMORANDUM C1

From: John Burton, R& D Vice-President

To: David Smith, NPD Manager

Re: Accountability

Date: November 20, 2002

I am writing to remind you that I am expecting your accountability report about the progress of the launch of the new sharp cheese. This report is due on November 30.

I expect that the accountability report include the following points:

a) Was the new product introduced at the planned deadline (In which case you can apply for a bonus for meeting the goal).

b) What was the cost of the launch?

c) Do you have new ideas for the follow-up of the launch?

Memorandum C2

From: John Burton, R&D Vice-President

To: David Smith, NGP Manager

Re: Accountability

Date: November 20, 2002

I am writing to remind you are that you are accountable to the American Biologist Association in relation to the results of the launch of the new cheese. The accountability report should be submitted before November 30.

It is important that you are aware of the professional and ethical standards of the American Biologist Association to which you belong. Your membership to the association requires an oath of compliance with the Association's Code of Ethics, which specifically states that a member should never commit any acts that may jeopardize public health. As you know, the ethics board of the professional association has high standards for the safety of consumers, and it will conduct an investigation if a contaminated product is sold.

MEMORANDUM C3

From: John Burton, R&D Vice President

To: David Smith, NPD Manager

Re: Accountability

Date: November 20, 2002

I am writing to remind you that you are accountable to the media in relation to the introduction of the new cheese. The media will closely follow the launch of new products, especially if the products must meet high standards for consumer safety.

You should know that you must attend a press conference that is scheduled for November 30 and must explain to journalists our production process, as well as the results of the launch of the new product. A representative of the local newspaper, The Times Picayune, a representative of a consumer magazine, Foods and Beverages and a representative of a financial journal, Business Week, will be present at the meeting.

THE DECISION

MEMORANDUM

From: Laboratory Director

To: David Smith, MPD Manager

John Burton, Vice-president

Ref: Contamination Test of the new sharp cheese

Date: November 24, 2002

I have carefully inspected the processing of our new sharp cheese and I have found that 95% of the World Health Organization's (WHO) sanitary and health procedures were met.

Additionally I want to ask for permission to take my holidays starting on November 28, 2002.

MEMORANDUM

From: John Burton, Vice-president

To: David Smith, NPD Manager

Ref: Launch of the new cheese

Date: November 25, 2002

As you know, I have great expectations for the launch of the new cheese. This process is completely under my responsibility and it shall successfully conclude so that we can show Andin's solid balance sheet with a 15% increase in profits at the end of the year to the financial community.

The Laboratory Director has informed me that 95% of the OMS standards have been met. I consider that such percentage falls in the historic average obtained in the last years so that we can continue with our launch.

I recommend you proceed with the rollout of the new cheese at the planned date. Follow my guidelines and remember that this project remains primarily my responsibility. If you achieve the goal, you will likely be named as my successor.

DECISION

From: Barbara Brown, Administrative Assistant

To: David Smith, NPD Manager

Date: November 25, 2002

Please inform me of your decision in relation to the request of the Laboratory Director to take his holidays.

Approve Holidays of the Laboratory Director .	
Don't Approve holidays of the Laboratory Director.	
I need more time to decide.	

DECISION

From: Barbara Brown, Assistant

To: David Smith, NPD Manager

 Mr. Smith:

Please inform me in relation to your decision:

Please circle your response:

To continue with the launch of the product.	
Oppose the boss's instructions. Don't proceed with the launch of the product.	
You need more time to make a decision.	

In addition to your response, do you have any comments?

DECISION

From: Barbara Brown, Administrative Assistant

To: David Smith, NPD Manager

Date: November, 20, 2002

I sent to you the reports of the wage survey, which show that there is a strong tendency in the market to reduce the market wage rate for technological labor. According to the survey, we are paying 10% above the market rate in this category. The Human Resources Department HR demands we make a decision. HR suggests that we respond to the problem by holding constant the wage levels of those people that are over-paid for the next two years. In this way, we allow the market to catch up with what we currently pay. Let me know your decision as soon as possible:

Hold wages constant	
Cut wages 10%.	
I need more time to decide	

APPENDIX B: INTERDEPENDENT SELF-CONSTRUAL MEASURE

Instructions: Please read and answer the following 12 questions according to how you personally assess yourself. Mark "7" if you strongly agree with a statement, mark "1" if you strongly disagree with a statement, or mark a number between 1 and 7 depending how your response falls between the extremes, with "4" being neutral. The statements sometimes refer to the word "group" which refers to a group that you are involved in such as coworkers, neighbors and people of your own religion.

ITEM	1	2	3	4	5	6	7
1. I will sacrifice my self-interest for the benefit of the group to which I belong.							
2. I will stay in a group if they need me, even when I'm not happy with the group.							
3. Even when I strongly disagree with group members, I avoid arguing with them.							
4. It is very relevant for me to maintain my public image in the face of others.							
5. I feel embarrassed when being negatively evaluated by others.							
6. It is very important for me to maintain harmonious relationships within my group.							
7. I often have the feeling that my relationships with others are more important than my own accomplishments.							
8. It is important to me to respect decisions made by the group.							
9. If my colleagues fail, I feel responsible.							
10. I should live life interdependently with others as much as possible.							
11. When faced with a difficult problem, it is better to decide what to do in accordance with the group rather than by yourself.							
12. I do better working in a group than alone.							

Age:

Gender: Male ()

Female ()

Nationality: U.S ()

Colombian ()

Other ()

APPENDIX C: FELT RESPONSIBILITY MEASURE.

Instructions: Now that you have finished the “in-basket” and made accountability reports, I would like you to give me your impressions of the feelings of the manager you played. Please mark your decision in your role as David Smith:

To continue with the launch of the contaminated product.	
Oppose the boss’s instructions. Don’t proceed with the launch of the product.	
You need more time to make a decision.	

Please read and answer the following items concerning how you feel about the decision you just made while playing the role of David Smith. The consequences of the decision to launch the product were eighty consumers hospitalized due to severe pain and nausea.

Mark a “1” if you strongly disagree with the statement, a “2” if you moderately disagree, a “3” if you disagree, a “4” if you neither agree nor disagree, a “5” if you moderately agree, a “6” if you agree and a “7” if you strongly agree with the statement.

I felt responsible for the decision.

1	2	3	4	5	6	7
Strongly Disagree						Strongly Agree

I felt guilt about the decision.

1	2	3	4	5	6	7
Strongly Disagree						Strongly Agree

I should not be held accountable for the decision.

1	2	3	4	5	6	7
Strongly Disagree						Strongly Agree

I am answerable for the consequences of the decision.

1	2	3	4	5	6	7
Strongly Disagree						Strongly Agree

I am ashamed of the consequences of the decision.

1	2	3	4	5	6	7
Strongly Disagree						Strongly Agree

APPENDIX D: MANIPULATION CHECKS

1. In my role as David Smith, I was accountable to my boss/ professional peers/general public.

1	2	3	4	5	6	7
Strongly Disagree						Strongly Agree

2. In my role as David Smith, I perceive that my boss/ professional peers/general public has/have a high power to sanction or reward me in relation to the decision I just made.

1	2	3	4	5	6	7
Strongly Disagree						Strongly Agree

3. In my role as David Smith, I perceive that my freedom of choice in the decision I just made was very high. (boss/ peers/ general public)

1	2	3	4	5	6	7
Strongly Disagree						Strongly Agree

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BIOGRAPHY

Eduardo Wills Herrera, was born in Bogotá, Colombia on October 31st, 1953. He was raised in Bogotá, Colombia where he graduated from the German School-Colegio Andino, in Bogotá. He graduated from Universidad de los Andes, Bogotá in 1977 as an Engineer. He finished a Master of Arts in Development Studies at the Institute of Social Studies in The Hague, The Netherlands, in 1980 and obtained a Master in Management from Tulane University in 1999. He worked for the Colombian government during 10 years and has been an associate professor at Universidad de los Andes Bogotá, at the Interdisciplinary Center for Research CIDER and the Business Faculty since 1993. He began the Graduate Program in Organizational Behavior in 1996 and earned his PhD in 2004. He is married to Ana Maria Wiesner and has two sons, Santiago and Antonio Jose.