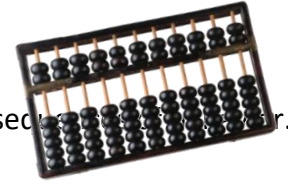



Accounting for Accountability Inspiring Others to Accept Responsibility Through Leadership

A Whitepaper By: Eileen Dowse Ph.D



Accountability is an obligation or willingness to accept responsibility and the consequences of that responsibility. It is being answerable for your actions.

The Situation	The Analysis	The Solution
<p>The term accountability has become a catch-all term referring to everything from cost control to professional ethics. Unfortunately, having a sense of obligation or willingness to be accountable does not appear to be a common practice in today's organizations. Although accountability is a desire, it is often not the reality. Accountability lies at the center of three important components of leading human capital within organizations.</p> <ol style="list-style-type: none"> <i>Essential to the establishment of responsibilities, roles, and expectations.</i> Accountability requires that particular outcomes be communicated clearly. <i>Key to the comprehension of employee performance.</i> Accountability requires a mutual exchange of expectations and outcomes Central to leadership and employee management. Without accountability the quality of outcomes can be unsound and uncertain. 	<p>When leadership and business systems advise or demand organizations to be accountable, they may fail, if they do not first recognize the fundamental component for achieving the outcome of accountable behavior, rests on the individual. We must develop a greater understanding of accountability if we are to ever hope to achieve maximum results and help people become accountable for their actions.</p> <p>It is interesting to note that there is little or no material provided to leaders to help them bring the concepts of accountability to specific industries.</p> <p>The fundamental component for achieving the outcome of accountable behavior rests on the individual.</p>	<p>Addressing the issue of accountable behavior within organizations means:</p> <ul style="list-style-type: none"> clearly stating what is expected of people and putting measurable accountability tools into place <p>By providing guidelines on processes, customs, policies, and laws, people can do what is right for the organization and the community and deliver results with integrity.</p> <p>This paper offers you a more in-depth understanding of accountability. It presents you, as a leader, with a formula to incorporate when working with employees and group members.</p> 

The lack of accountability shown today in the working world is working against the best interest of not only business and economic growth but society as a whole. Although not a new concept, the need for making accountability become an issue of employee performance, is one where leaders and theorists have become to refer to as an essential attribute and competency required for business and personal success. In response to the cry for accountability, organizations are creating ways to measure performance and report results while lumping the results into some type accountability criteria. At this point, it might be valuable to remember, holding

people accountable is designed not solely to catch, reverse and punish wrongdoing. Holding people accountable is also designed to deter wrongdoing. Leaders within organizations are requesting and requiring people to be accountable, yet the majority of these leaders know little about the components that might impact and create successful accountability results. In other words, we know we want people to be accountable. We just don't know how to make them accountable. Little research and clarity exists on understanding what individual traits will result in accountable behavior and achieve the outcome employers hope for.

What is this thing called accountability, and how is it different from responsibility?

Accountability is about answering for one's actions, specifically in regards to imposed laws or regulations placed on a person. To be clear, accountability is different from responsibility.

Responsibility is about taking the necessary action for carrying out an assigned task while at the same time being independent.

Responsibility is about an obligation regarding a code of conduct, a statement of ethics, and standards for proper behavior. You can think of responsibility as being something internal.

Responsibility is about human choice

The choice to act- "Will do it?"

The choice to get involved- "Will I join?"

The choice of ownership - "Do I accept
responsibility for this task?"

Accountability is about responding to an imposed law. It requires an inner commitment to moral restraints and aspirations. You can think of accountability as being something external since it relates to a person answering to others for one's actions and behaviors. An accountable person is held responsible and judged by external standards.

It is like this, you can be responsible for job X, but you are accountable for your responsibilities to person Y.

Accountability, is about someone treating an individual as someone responsible for a task and calling them to give answers and reasons for their behaviors and their results.

There are some conditions that affect the success of accountability.

1. The amount of people involved in being accountable, will affect how responsible people will feel. A large amount of people can cause 'social loafing' or the feel of 'I will just fly under the radar and let others do it.' A large amount of people involved with being accountable can cause people to place less effort in decision making and developing ownership towards the end result.
2. If you force a person to comply with the results for accountability – demanding what they should feel accountable for, you only create a change in immediate attitude. If, on the other hand, you want to change long-term behavior, the person must feel accountable for the situation and the conditions involved. You must develop ways for the person to feel responsible for events and requirements.



Accountability is about methods for holding others responsible and abiding by certain laws, rules, and regulations
"Have we created the right mechanisms for contributing to self-regulation?"

Why isn't our accountability system working?



Many studies have shown that organizations with high-quality governance structures outperformed those with weaker ones.

Accountability, is about someone treating an individual as responsible and calling them to give answers and reasons for their behaviors and their results. The place that accountability breaks down is when people do not understand who should answer to whom, for what, and what rules should be used to

produce a response.

Accountability gets even messier since laws cannot create accountability. Laws can only create mechanisms and procedures that will permit accountability to be translated into action.

If accountability systems and structures only focus on the desired organizational competencies, real solutions for operational effectiveness will be limited because you forget who you want to be accountable for and for what.

Till confused about the concept of accountability?

If you are still confused about the concept of accountability, it could be for a good reason. Current research has found twenty-four different definitions and types of accountability as shown in Figure 1. What does this mean for someone wanting to get people to be accountable for their actions? It means you must get very clear and communicate your expectations very clearly.

Figure 1 A Smorgasbord of Definitions for Accountability

Bureaucratic Accountability- imposed formally through the hierarchy within organizations, often in particular bureaucratic organizations. (Romzek and Dubnick, 1994).

Corporate Accountability- imposed by executives and is concerned for checks, balances and oversights and organizational oversight of the exercise of power. The central concern is the “extent to which individual managers, auditors, employees and shareholders can be held to account for the decisions, failures, and misdeeds of the corporate entity” (Allen, 2003).

Criminal Accountability- imposed by the justice department and local prosecutors and addresses the issue of what way a person should be held legally responsible for conduct. It also addresses the type of human rights violation which has occurred (Ratner and Abrams, 2001).

Cross-Functional Accountability- imposed by an organization. Here the business outcomes drive the makeup of the team to get the job done regardless of the function. Decisions are made to include as many functions or departments as needed for the success of any team or individual (Samuel, 2001).

Democratic Accountability- imposed by people and laws. It is believed that when people seek to hold someone accountable, they are usually planning some kind of punishment (Behn, 2001).

Electoral Accountability- imposed by multiple principals (voters, however, also courts and other elected officials in some cases) rather than a single principle or a collective

Legal Accountability- imposed formally by-laws or rules created by the legislature, the judiciary, or a regulatory agency such as a procurement office or civil service commission. (Romzek and Dubnick, 1994).

Mitigating Accountability- imposed by anyone requiring validation for an action. “Account giving is designed to recast the derogatory significance of responsibility and transform any negative evaluations” (Scott and Lyman 1968).

Mutual Accountability- imposed by the group and by the employee. It involves sincere and mutual promises with no coercion. It does however, require cooperation. (Katzenbach and Smith, 1993).

Organizational Accountability- imposed by leadership. Achieving the business outcomes drives the makeup of the team to get the job done regardless of function or level within the organization. Any person can be held accountable (Samuel, 2001).

Outcome Accountability- formed from decisions rather than processes (Simonson and Staw, 1992).

Personal Accountability- imposed by oneself. This includes self-judgment to a personal set of standards (Allen, 2003).

Political Accountability- imposed by the president or another political leader over the heads of the departments and agencies and from them to their subordinates. The concern is to implement policies and laws (Behn, 2001).

body that can act as a single principal (Przeworski, Stokes and Manin, 1999).

Government Accountability- imposed by the government through attitudes, decisions, policies, and practices. It is concerned with what structures, institutions and practices can make officials and employees answerable to citizen constituencies (Allen, 2003).

Hierarchical Accountability- imposed by authority and is designed to ensure accountability for managerial actions rather than to promote control over employees. Its primary concern is to implement the law (Behn, 2001).

Individual Accountability- imposed by the employee who takes responsibility for completing their individual assignments based on their own job descriptions, without concern for the impact they may have on others (Samuel, 2001).

Intragroup Accountability- imposed by two parties from different ethnic groups. This form of accountability requires obligations to communicate and empathy for the other group's genetic or cultural identity (Allen, 2003).

Process Accountability- imposed by the type of process used and is thought to engage people to make decisions in a more evenhanded evaluation of alternatives (Simonson and Staw, 1992).

Professional Accountability- imposed informally by the members of the organization itself, through their expertise and standards (which may be established by professional organizations or education and training) (Romzek and Dubnick, 1994).

Public Accountability- imposed by 'the people' often through the press or public investigations or by the legal or judicial branch and "requires that inherently governmental functions and tasks be performed by officers of the United States and their government-employed subordinates" (Behn, 2001).

Relational Accountability- imposed by a more familial person such as a spouse, parent, dependent child, or sibling. These relationships are capable of self-definition and redefinition and therefore have promise, reliance, and dependency at their root (Allen, 2003).

Retrospective Accountability- imposed by citizens who judge politician's records retrospectively at election time and then punish or reward them accordingly (Przeworski, Stokes and Manin, 1999).

Work Unit Accountability- imposed by the team. The success of the team is more important than any particular individual's success, and the group is accountable for each other being successful (Samuel, 2001).

"The path of least resistance is what makes rivers and humans crooked" Henry David Thoreau

Accountability and Answerability are Synonymous

To simplify the concept of accountability, consider the word 'accountability' to be synonymous with the word 'answerability' since when someone is accountable, they must answer to a higher authority for their actions (legal or organizational).

A person is accountable when he or she has made an obligation or has willingly accepted responsibility and the consequences for his or her behavior.



Achieving accountability as an outcome

Organizations require accountability. Without accountability as a distinct binding quality, leaders will find their organizations to become unstable and tenuous because of the absence of obligations and commitment.

To achieve accountability, the process requires the realization that a person's character and conduct has an enormous impact on the results.

Solution: The complexities and dynamics of promoting accountability require leaders to build relationships and provide those being called to account with opportunities to demonstrate their accomplishments.

Who can be held accountable for what?

Who can be held accountable?

According to authors Cummings and Aaron in their report on the *"Appreciative Dimensions of Accountability"*, there are three fundamental criteria that must exist for a person to be held accountable.

To be held accountable, a person must have the capacity for:

- ✓ **Rational behavior:** The mental or psychological state of the person is that of a 'normal adult'. You do have to account for your behavior if you are not capable of doing so.
- ✓ **Ability to foresee events:** Those results that any reasonable person could have anticipated in light of the information he or she was given. You do have to account for results if you did not foresee a tornado approaching.
- ✓ **Convergence:** Not deviating from the expectations and actions for which you were held accountable. You do have to account for results if the target continually changes and you have not been notified

What can you be held accountable for?

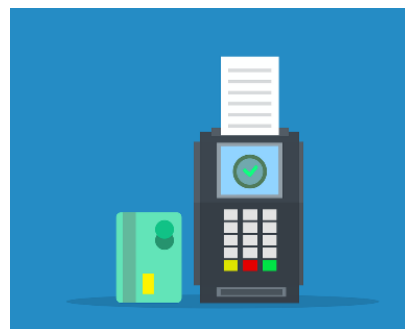
Robert Behn with the Brookings Institution Press believes you can hold someone accountable in one of three areas:

1. **Accountability for Finances-** related to individual or departmental responsibility to perform a certain function. In this case, accountability may be dictated or implied by law, regulation or agreement.
2. **Accountability for performance-** related to purpose and providing appropriate and required services to customers. This area is about consequences and achieving performance standards, and satisfying performance expectations.
3. **Accountability for Fairness-** deals with deciding what values should be upheld and what rules, procedures, and standards should be established regarding what the organization should and should not do. Records are kept, audits are conducted, and people are held accountable. If people do not do what they were required to do, they will be punished.

Your employee did what?

Here is a story of one leader, Martin (he has asked that his company not be named) who acquired many challenging staff and accountability issues when he began his new role as an executive within a company.

Some of his staff constantly tried to push the limits on following company rules and guidelines. One day, one of Martin's employees, Dan, submitted an expense claim after



Accountability is not just about behaving in an ethical

a business trip. The claim included the usual hotel and meal expenses and, in this particular claim, an added fee for a night in a brothel.

When Martin confronted the employee about the charge, the employee argued that he felt the claim was valid since he had a doctor's note saying that he had a prostate problem and needed to regularly release fluids from his prostate. Because he was on a business trip, the employee felt that a brothel was the best way to address his 'medical need.'

Martin refused the request. He then made every attempt to educate the employee on what expenses are justifiable and how everyone's actions impact the overall success of the company. He also spoke about being answerable for your actions. Underlying beliefs and assumptions about what is right and wrong and what behaviors are acceptable can often be traced back to those of the original founders and subsequent leaders of an organization. In many cases, accountability systems are shaped by experiences, successes, and failures.

They form what is perceived as acceptable behaviors, policies, and practices within an organization and how stakeholders are treated.

way. It is also about setting standards for reporting unethical behavior.

As mentioned before, Martin acquired many challenging staff and accountability issues when he began his new role.

Another one of his employees, this person named Frank, also presented Martin with an accountability challenge to test the organization's accountability system.

During a business trip, Frank and his colleagues spent a night out on the town. After Frank left the restaurant, he found his car had been towed. Frustrated by this, Frank ended up having a fight with a police officer who was at the scene while the tow truck drove away with Frank's car. The confrontation with the police officer landed Frank in jail for the night with a drunk and disorderly charge.

When the team returned back to the office, a fellow coworker noticed that Frank had charged for overtime compensation for the evening in was in jail, because 'he spent extra work time on his business trip'.

Again Martin confronted the employee and began to make culture-wide, accountability changes to the organization's mindset.

Creating Accountability Systems

Accountability is not just about obeying laws, regulations, procedures, or hierarchical reporting relationships. Accountability is also about potentiality.

Accountability is about whether or not a person can give account ...account-ability.

To be accountable means you are required to answer for your actions. This means organizations must clearly state what is expected of its staff and put measurable accountability tools into place.

Sometimes this means using customer surveys or focus groups to determine if customers feel the accountability system is working as it was intended.

Establishing processes and creating understanding around what is necessary for a person to be held to account, should include the following actions:

- Set and demand high levels of expectations for behavior and performance.
- Include clear communication on how the business within the organization is to be conducted, along with listing duties and responsibilities for the position or task.



- Establish approaches that raise levels of commitment and mutual trust amongst employees.
- Confronting poor performance in a timely manner.
- Making the expectations for accountability public- this approach has been found to increase accountability success.
- Model the types of desired accountable behavior you want to be shown within the organization



Accountability cannot be imposed or demanded; it occurs as an inevitable outgrowth of the freedom we choose to account for and for what we choose and what we claim as our own.

There is hard research supporting that any efforts made by leaders to evoke more accountability tends to reinforce the illness of lack of responsibility since accountability is a personal promise if it requires room for personal judgment and decision-making.

Therefore if you want accountability levels to increase and any consider these 6 keys success factors when designing accountability systems.

1. Clarity of expectations.
2. You respect and honor the person you are accountable to.
3. Belief that you will be held accountable.
4. Circumstances of accountability— being publicly accountable is much more effective than private accountability.
5. Timing—proximity to being called into account. Closer timing increases accountability levels.
6. Expectancy that behavior will result in reward or punishment along with the magnitude of punishment or reward for failing or doing a good job.

Figure 2 Five Components for Successful Accountability Systems

Effective accountability systems involve five components:

1. *Business focus*: they have the right people who are making decisions.
2. *Transparency*: there is open communication and sharing of information throughout all levels of the organization.
3. *Efficiency*: actions leverage best practices to maximize best outcomes.
4. *Flexibility*: staff has the ability to rapidly respond and change priorities as necessary because decisions are grounded on shared values and firm ethical standards.
5. *Collaboration*: operations fairly, respectfully, and equitably support all stakeholders.

What makes a person accountable?

To achieve accountability as an outcome, the process requires the realization that a person's character and conduct has an enormous impact on results. This begs the question, what makes an accountable person? While researching accountability, I conducted interviews with 15 individuals, including a: three-star general, chief financial officer, lawyer, three-time incarcerated drug addict, superintendent of schools, boy scout, president of the Canadian Indian Accountability Coalition, pedophile profiler, an artist, US State Auditor General, disabled person, international sales and marketing executive and a county Sheriff. I also surveyed 337 people from around the world and conducted an extensive literature review looking into what personality traits contribute to accountable behavior.

I wanted to find out what made people accountable since there seems to be a constant demand for accountability within organizations. I assumed that if leaders were in search of accountable organizations, why not hire accountable people. My research helped discover a list of 14 predominant Personality traits that contribute to accountable behavior and ultimately increased levels

of accountability. The list of traits describing an accountable person fall into two categories;

i) **Self-Management**

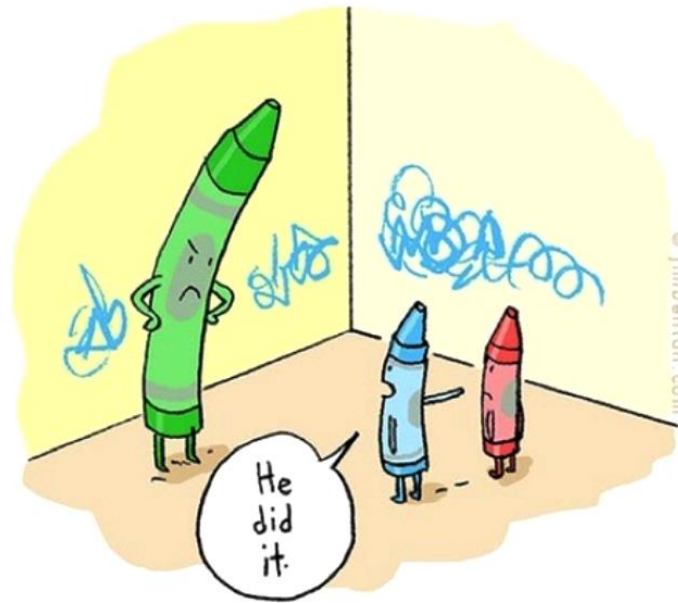
Taking responsibility and action for personal performance; the person is reliable, can adjust to changing situations, and has a high standard of excellence.

ii) **Commitment**

Making the obligation or pledge to carry out some action or to support some policy or person, the person has the inner strength to pursue the objective or task and remains focused to work hard without giving up on consistently or attention to quality work.

This means an accountable person must have self-management skills to be called to account and must have a commitment towards the cause along with and caring enough to invest in the outcome.

My research supports the thinking that personality traits influence accountable behavior. This research also impacts the understanding about what traits accountable leaders must bring to the organization to support governance.



Still confused about the concept of accountability?

Figure 3 shows how the different levels of self-management and commitment to self can break down into different interpersonal dynamics and areas of focus.

Figure 3 Accountability Dynamics



Figure 4 14 predominant personality traits that contribute to accountable behavior

<ol style="list-style-type: none"> 1. Adapts to other's demands (Commitment) Concerned with "being good". It indicates interest in being responsible and productive. 2. Agreeableness (Commitment) Tends to be softhearted, good-natured, trusting, helpful, forgiving, and altruistic. Eager to help others, they tend to be responsive and empathic. 3. Awareness of expectations by others (Commitment) Has attention to meeting the exact expectations or requirements of others. 4. Being exact and correct (Self-Management) Alert to any failure in performance, procedures, change and risks. They are interested in being competent at tasks and protecting against errors. 5. Caring and investing (Commitment) Has a strong sense of the past and has a focus is on the long-term perspective. They know what has been done and how it has been done. 6. Collaboration (Commitment) Focused on mutual and reciprocal commitment to goals and objectives. They value teamwork, consensus, inclusiveness, and invested in others. 7. Crisp and clear thinking (Self-Management) Is concerned that ideas be correct and clearly thought out. 	<ol style="list-style-type: none"> 8. Elitism or firm identity (Self-Management) Has a clear sense of role and identity. Is comfortable with their self-image and shows congruence in their behaviors. 9. Firm about Standards (Self-Management) Has an interest in evaluating a problem from the point of view of strongly held values and a sense of the limits in acceptable behavior. They have the ability to set limits and say NO to people and situations. 10. Having a sense of community (Commitment) Concerned and aware of how others would like things done. They attend to group values and expectations. 11. Interest in being strict (Self-Management) Has a willingness to hold to standards in the face of opposition. 12. Respectful response (Commitment) Is responsible and wants to satisfy obligations. 13. Service and Support (Commitment) Has the desire to interact with customers and others to provide support. They enjoy helping others meet their particular needs. 14. Value-based (Self-Management) Will attempt to view a problem objectively and develop solutions that are logical and rigorous.
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The Accountability Formula

Several people have asked me for a formula to determine if they could consider an employee to be accountable. When I explain there are three factors- desire, discipline and dialogue involved in such a formula they gain a better understanding for determining if a person can be answerable for their actions.

$$\begin{array}{rclcl}
 \textit{Desire} & + & \textit{Discipline} & + & \textit{Dialogue} & = & \textit{Accountability} \\
 (Drive \times Commitment) & + & (Implementation \times Acquirement) & + & (Contracting \times Relating) & = & \textit{Accountability} \\
 (DxC) & + & (IxA) & + & (CxR) & = & \textit{Accountability}
 \end{array}$$

DESIRE (Drive x Commitment) (DxC)			
Drive: Directing motions using a force towards an activity, direction, or course of action.		Commitment: Making a pledge, being obligated or emotionally impelled	
Drive includes the following skills and mindset:		Commitment includes the following skills and mindset:	
<ul style="list-style-type: none"> • Motivation • Healthy level of fear • Courage • Diligence • Self-confidence 	<ul style="list-style-type: none"> • Resilience • Optimism • Intentionality • Duty • Responsiveness 	<ul style="list-style-type: none"> • Obligation • Understanding of values • Response to authority • Understanding of required laws and regulations 	<ul style="list-style-type: none"> • Guiding principles • Sense of ownership • Responsibility • Follow-through • Integrity
DISCIPLINE (Implementation x Acquirement) (IxA)			
Implementation: Ensuring fulfillment of a task through concrete measures.		Acquirement: Having the power or skill resulting from persistent endeavors.	
Implementation includes the following skills and mindset:		Acquirement includes the following skills and mindset:	
<ul style="list-style-type: none"> • Motivation • Project management • Outcome generation • Critical Thinking • Providing structure • Strategizing 	<ul style="list-style-type: none"> • Being productive • Decision-making • Prioritizing • Anticipates obstacles • Setting measurable goals 	<ul style="list-style-type: none"> • Flexibility • Setting personal objectives • Perseverance • Achieving results 	<ul style="list-style-type: none"> • Reliability • Credibility • Optimism • Willingness to act • Determination
DIALOGUE (Contracting x Relating) (CxR)			
Contracting: Formulating binding agreements, establishing a mutual course of action.		Relating: Connecting and or being in rapport with another person, affinity.	
Contracting includes the following skills and mindset:		Relating includes the following skills and mindset:	
<ul style="list-style-type: none"> • Acknowledging issues • Identifying assumptions • Developing trust • Negotiating skills 	<ul style="list-style-type: none"> • Establishing credibility • Joint decision-making • Authenticity • Giving and receiving feedback 	<ul style="list-style-type: none"> • Acknowledging issues • Identifying assumptions • Developing trust • Clarifying roles and expectations 	<ul style="list-style-type: none"> • Establishing credibility • Joint decision-making • Conveying authenticity • Giving and receiving feedback

What makes a person accountable?

Accountability is the product of an organization's and person's values and beliefs. It is a measure of what is important, how business should be conducted, and how relationships should be maintained. Unless those calling others to account have an understanding of the type of people they are working with and relevant systems and procedures, calling people to account could be frustrating and, in many cases, futile.

The goal of building accountability within an organization involves affirming and reconstructing the legitimacy of policies and practices.

Since accountability is significantly influenced by what others expect, how individuals gather information in regards to fulfilling those expectations, and how they perceive they will be treated if they deviate from those expectations, the role of leadership within an organization

plays a critical role in the importance of the accountability process. Accountability requires a balance between commitment, self-management, loyalty, and participation between all parties involved.

As a final note, accountability is meaningless without consequences.

