THE RELATIONSHIP BETWEEN PSYCHOLOGICAL STRAIN SELF-REGULATION, AND INFORMAL ACCOUNTABILITY FOR OTHERS

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ABSTRACT

This research examines the relationship between psychological strain, self-regulation, and informal accountability for others (IAFO). Our study attempts to enhance organizational research by demonstrating the moderating effect of self-regulation, a form of attention control, on the strain and IAFO relationship. We test hypotheses using data collected in an organizational sample of 105 working adults. Findings indicate that self-regulation moderates the strain – IAFO relationship for those who are not able to focus well on specific job tasks. The paper concludes with a discussion of managerial implications, the study’s relevant strengths, limitations and directions for future research.

JEL: M12, M14

KEYWORDS: stress, control, informal accountability for others

INTRODUCTION

As we come to the end of the first decade of the 21st century, considerable economic uncertainty exists. Along with this seeming chaos comes, for many individuals, unfortunate attendant strains. As the global economy worsens, many are facing increased sources of stress. As many as 80% of Americans reported recently that the economy is a significant source of stress, up from 66% a year earlier (Wilbert & Chang, 2008). These macroeconomic findings only compound the difficulties individuals face in daily organizational life.

These conditions are taking a toll on individuals’ health and overall senses of well-being. More people are reporting stress-related physical and emotional reactions, and nearly half of adult respondents indicate their stress is increasing as the economy worsens (Wilbert & Chang, 2008). In addition, more individuals reported stress-related burnout (53% vs. 51%), feelings of irritability or anger (60% vs. 50%), and insomnia (52% vs. 48%) since the onset of the sub-prime mortgage market meltdown and the attendant decline in markets worldwide.

The top stressors for Americans according to Wilbert and Chang (2008) and surveys administered by the American Psychological Association (APA) are: money (81%), the economy (80%), work (67%), and health problems affecting workers and their families (67%). In times of economic downturn, researchers consistently note increases in joblessness, layoffs, downsizing and concomitant erosions in traditional notions of job security (Baruch, 2004). These conditions, thus, bolster employee cynicism, anxiety, resentment, retribution and underperformance (Astrachan, 1995; Brockner, 1992; O’Neill & Lenn, 1995).

Given the apparent ubiquitous nature of these circumstances and the desire of individuals to avoid involuntary separation, we consider what actions individuals (currently employed) take to alleviate these feelings of strain. Specifically, this paper examines whether or not being informally accountable for others (IAFO), when individuals have some sense of control, helps reduce strain.

Our paper will proceed as follows: we will review contemporary research, state our research hypotheses, discuss our data and methodology, demonstrate the results and make concluding comments.
discussion will include contributions to research as well as managerial implications. Furthermore, we will
discuss the study’s relative strengths, limitation and directions for future research.

LITERATURE REVIEW

Informal Accountability for Others

Our conceptualization of informal accountability reflects views previously conceptualized and
demonstrated by others as well as existing but nascent research on the subject (e.g., Royle, Fox, &
Hochwarter, 2009). For example, we borrow from the work of Morrison and Phelps’s (1999) who note
that individuals generally believe they are personally obligated to bring about constructive change, which
either directly or indirectly affects (ostensibly benefits) both themselves and others. Another element of
the construct comes from Lerner and Tetlock (1999) who contended that accountability is the implicit or
explicit expectation that one may be called on to justify one’s beliefs, feelings, or actions to others. Still
other aspects come from Ferris, Mitchell, Canavan, Frink, and Hopper (1995), who considered
accountability to be a function of how much a person is observed and evaluated by powerful others who
have reward or sanctioning power, and the extent to which valued rewards (or feared sanctions) are
consistent with these evaluations.

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

Informal accountability for others is a public demonstration that one is willing to answer for the attitudes
and behaviors of individuals in an organization regardless of formal position within the firm, rank, or
mandate by the organization.

The Phenomenological View of Accountability

Lerner and Tetlock (1999) defined accountability as the implicit or explicit expectation that one may be
called on to justify one’s beliefs, feelings and actions to others. Although the determination of
accountability is most obvious when a breach of conduct occurs (Cummings & Anton, 1990), it is
possible that individuals are held accountable and rewarded for their due diligence absent any
wrongdoing. However, accountability generally implies that those who do not provide acceptable
justifications for their actions will be sanctioned with a broad spectrum of possible consequences ranging
from mere scorn, to loss of pay and employment, to incarceration at the extreme (Stenning, 1995).

On the other hand, individuals who provide sufficient justification for their behaviors experience positive
consequences ranging from minor rewards to the total mitigation of individual culpability for
wrongdoing. Although these alternatives seem straightforward, the ways individuals feel when
accountable, and the elements that they perceive, make studying accountability complicated due to its
possibly subjective nature.

At its core, this kind of subjective interpretation is phenomenological. The phenomenological view of
accountability is rooted in Tetlock’s (1985, 1992) social contingency model. It includes several
empirically distinguishable sub-components. These include (a) the mere presence of others (individuals
expect that another will observe their performance (Zajone, 1965; Zajone & Sales 1966); (b)
identifiability (individuals believe that what they say or do will be linked to them personally) (Price,
1987; Zimbardo, 1970); (c) evaluation (participants expect that their performance will be assessed by
another according to normative standards that carry implied consequences) (Geen, 1991); and (d) reason-
giving (individuals expect that they must give reasons for their attitudes or behaviors) (Simonson & Nowlis, 2000).

Despite the prevalence of the phenomenological view, a subtle incongruity exists in most scholarly investigations of accountability. For instance, the social contingency model (e.g., Tetlock, 1992) considers accountability to be largely internal and subjective. However, most empirical research on accountability treated it as an objective, external condition (Frink & Klimoski, 1998, 2004; Lerner & Tetlock, 1999). Notwithstanding, objectively verifiable facets of the accountability environment are necessary, but they are not sufficient to wholly describe the situation because we cannot assume that all individuals react uniformly. This oversight potentially leads many researchers to overlook many facets of informal accountability for others, leaving the construct in need of further development. Furthermore, greater consideration should be given to determining what contributes to making people feel accountable for those who may not be their formal subordinates.

Uncertainty as an Underpinning

No matter what individuals do, there always will be aspects of the future and environment that can neither be predicted nor controlled. However, this does not mean that individuals do not desire to do so. Individuals often engage in behaviors designed to reduce future uncertainty and help offset their associated fears. Epstein (1999) defined uncertainty aversion as a large class of preferences, wherein information about the future is too imprecise to be conceptualized in terms of a probability of occurrence, but which individuals, nonetheless, conceive of as an eventuality. According to Epstein (1999), all individuals experience some aversion to uncertainty. Furthermore, they wish to reduce these uncertainties and the potential for corresponding negative consequences.

In order to avoid semantic misunderstandings, Epstein (1999) noted that the related notion of risk is similar to uncertainty, but differs in that risk intones that individuals have a more precise idea of the probability of some future event (e.g., a 50% chance that one’s stocks will increase in value). In this paper, we use these two terms interchangeably. In terms of this research, we assume that individuals are not likely aware of any discrete probabilities of undesirable organizational outcomes (e.g., the odds of being downsized, demoted, or furloughed), but they are still cognizant that it could happen to them. Expectancies play a central role in the creation of uncertainty. O’Driscoll and Beehr (1994) contended that uncertainty contributes to work related affect and precipitates strain. Specifically, they noted that the amount of uncertainty that one feels is related to unpredictability about the consequences of role performance. Further, they also noted that ambiguous situations are generally dissatisfying. Along those lines, Beehr and Bhagat (1985) extended expectancy theory (e.g., Vroom, 1964; Porter & Lawler, 1968), and applied it to conditions of uncertainty. They suggested that two potentially important types of uncertainty exist with respect to expectancies: (1) effort-to-performance (E-P) and (2) performance-to-outcome (P-O) uncertainty. In other words, people become uneasy when they do not know if their work-related efforts will achieve acceptable standards. Furthermore, anxiety is heightened when they do not know if what they do will be valued by important members of the organization (P-O).

O’Driscoll and Beehr (1994), working on the assumption that employees seek social approval, noted that the way a supervisor reacts to a subordinate affects their willingness to stay in an organization. Along with E-P and P-O expectancies, not knowing whether a supervisor accepts the individual is an integral part of uncertainty. In other words, not knowing if one is liked or approved of by a superior contributes to dissatisfaction and turnover intentions. Individuals often will seek informal accountability conditions if they feel that their gestures will be noticed (E-P) and that they can achieve an increase in status. Further, if these overtures are well received, individuals will be perceived as informally answerable for others, which makes them appear cooperative (P-O) and commendable.
We contend that individuals, especially those employed in organizations experiencing macroeconomic difficulties and uncertainties, would choose IAFO in order to cope with organizational volatility. Additionally, they might seek IAFO to reduce future uncertainty because they believe, as O’Driscoll and Beehr (1994) suggested, it makes them appear to be more valuable as employees and, thus, less likely to be terminated should the economic environment continue to sour.

Roles and exchanges also create uncertainties. Role theory (Kahn, Wolfè, Quinn, & Snoek, 1964; Katz & Kahn, 1978) suggests that subordinates (e.g., role takers) are attuned to expectations communicated by superiors (e.g., role senders). Concomitantly, role takers typically use these perceived expectations to shape their attitudes and actions. Again, many of these resulting behaviors are aimed at reducing uncertainty. For example, when individuals perceive that being a proactive problem solver is expected (e.g., Morrison & Phelps, 1994), they may seek informal accountability for others as a means to both exemplify this virtue and correct a performance deficiency in others for whom they answer.

Role senders’ expectations are communicated in many ways: sometimes formally, as when individuals instruct others in the requirements of their jobs; often informally, as when a colleague expresses admiration or disappointment in a particular behavior (Kahn et al., 1964). Given the unceremonious nature of informal accountability for others, it is unlikely that role expectations are entirely articulated in a job description. Rather, individuals are likely to pursue informal accountability for others because they see that it exemplifies virtues that leaders publicly laud (e.g., the desirability of being a good team player).

Clearly, individuals often behave in ways perceived to lead others to form favorable opinions (e.g., Leary & Kowalski, 1990). This is done because individuals typically are aware that impressions make a difference in terms of how well members are liked, respected, or perhaps feared (Leary, 1996). Self-focused tactics of impression management are intended to enhance one’s standing with those to whom one feels answerable (Leary, 1996). Those who are successful in this respect are thought to be diligent, and cooperative, if not model employees (Zivnuska, Kacmar, Witt, Carlson, & Bratton, 2004). Demonstrating informal accountability for others (e.g., speaking up for another or mentoring) constitutes a self-focused impression management tactic because it enhances image, thus increasing affect and respect. The benefits accrued by such actions are prominently featured in theories of leader-member exchange (LMX). These benefits include enhanced training opportunities, pay raises, better organizational mobility and ultimately, less uncertainty (Dienesch & Liden, 1986; Graen & Uhl-Bien, 1995).

Although IAFO is ostensibly a personal and altruistic act, it is nonetheless a kind of exchange. Prominent in exchange perspectives is the concept of unspecified obligations. That is, when one party does a favor for another, there is the expectation of some future return, although exactly when that favor needs to be returned and in what form is often unclear (Kaufman, Stamper, & Tesluk, 2001; Wayne, Shore, & Liden, 1997).

Much of the research on reciprocity involves informal rules related to the exchange of gifts (Blau, 1964, 1977). Although gifts, in theory, are ostensibly given voluntarily, they are in fact proffered and repaid under obligation. The currency of this exchange is not simply material goods, but also services, favors, and assistance (Mauss, 1954; Blau, 1977). In this case, the “gift” is sticking one’s neck out for another, a risky but necessary byproduct of IAFO. Individuals who fail to comply with expectations of reciprocity are likely to be distrusted and socially castigated (Gouldner, 1960). The implications of informal accountability for others are clear. Those who willingly answer for others expect something in return. Namely, the party that is answerable expects some compliance to demands and goal directed effort to be reciprocated, thus, augmenting the reputations of both parties.
The prospect of success, with respect to appearing informally accountable for others, is primarily affected by the same social exchange factors used in making attributions (Blau, 1964). In other words, in order for individuals to expect that being viewed as informally accountable for others will lead to desired outcomes, others for whom they are accountable must interact with them appropriately, believe that their best interests are being protected, and not feel overtly manipulated. If the informally accountable individual can achieve this, social exchange theory (Blau, 1964) predicts the creation of a lasting relationship marked by trust and mutual reciprocity. Such recurrent interactions tend to reduce opportunism and minimize uncertainty. Additionally, informally accountable individuals expect others to direct their efforts toward organizational and work specific goals that make both the answerable party and themselves look better.

**Stress, Strain and Tension**

Essentially, the stress literature identifies two basic forms of coping: emotion focused coping, directed toward regulating the emotions aroused by stressors, and problem-focused coping, where individuals attempt to manage or change the problems giving rise to strain – the subjective, negative, feelings associated with stressors (e.g., Folkman & Lazarus, 1980). Several different researchers (e.g., Kahn et al., 1964; Mechanic, 1962) have discussed the difference between these two forms of coping.

Emotion-focused coping occurs when an appraisal about the source of strain is made and individuals subsequently believe that nothing can be done to modify their harmful, threatening or challenging environmental conditions (Folkman & Lazarus, 1985). Such reactions include avoidance, minimization, distancing from a situation, selective attention, inflated comparisons to others and looking for positive aspects of negative events (Bunce & West, 1996). Additionally, individuals might also cognitively reappraise situations and deem them to be less harmful, threatening, or challenging (Bunce & West, 1996). We contend that individuals seek IAFO in order to make the seemingly unchangeable and threatening environment appear less onerous.

Folkman and Lazarus (1985) argued that problem-focused coping occurs when individuals believe that the environment is amenable to change. According to Moos and Billings (1982) this form of coping involves modifying the source of strain, dealing with tangible consequences of problems, and/or changing oneself to create a more satisfactory situation (e.g., learning new skills or, as posited here, co-opting the productive efforts of others). Lazarus and Folkman (1984) drew a parallel between problem-focused strategies and problem solving. In this case, it is plausible that individuals seek IAFO because they need assistance in facing threatening situations, but believe there is nothing they can do about the broader problems (e.g., economic recession and layoffs). Nonetheless, they believe that IAFO is adaptive because it allows them to garner support from those for whom they answer and apply this aid to specific aspects of their jobs, thus, enhancing the quality of work and the likelihood of obtaining positive appraisals from superiors.

**Control**

Karasek's (1979) job demand-decision latitude model proposed that psychological strain arises from the combined effects of the demands of a particular work situation and the number of possible decisions available to an individual to face those demands. It is intuitively plausible that those with high levels of control (i.e., defined by Karasek as the autonomy to decide how and when to do things) possess a valuable resource for managing stressors at work. However, even those who do not have high degrees of formal authority or discretion over time management still possess some degree of control. This is salient to our discussion of IAFO. With respect to direction over ourselves and our restraining of impulses, theories of self-regulation are important predictors of whether individuals seek to informally answer for others or not. We anticipate that those who have little control over their impulses are likely to feel strain
from their environments (both macroeconomic and organizationally specific) and may not wish to tie their fates to those of others.

Self-regulation theory is helpful in understanding aspects of control. Actions that involve conscious, deliberate and controlled responses are considered disproportionately important to health, success and happiness (Baumeister, Brataslavsky, Muraven, & Tice, 1998). Much of what researchers (e.g., Baumeister et al., 1993; Carver, 2004; Carver & Scheier, 1982) consider to be within the domain of self-regulation is rooted in research on self-awareness. For instance, Vohs and Baumeister (2004) contended that self-regulation is a conscious effort to align behaviors with established and preferred standards of conduct. Fundamentally, this involves directing behaviors toward the achievement of goals set out in advance (Baumeister et al., 1998). They further contended that individuals practice self-regulation in order to reduce current and future uncertainty.

Theories of self-regulation offer important insights into the decision to become informally accountable for others. Because individuals can be accountable to multiple constituencies, many of whom have different needs (Carnevale, 1985; Green, Visser, & Tetlock, 2000), disparity in pressure to conform often arises. This discrepancy requires individuals to spend part of their finite stores of energy. There is, nonetheless, a need for individuals to align their behaviors and embrace informal accountability for others because it is an organizationally desired behavior and it offers personal benefits. In order to obtain positive responses across constituencies, individuals must regulate their behaviors in order to curb ego depletion (Baumeister et al., 1998), which is described as the exhaustion of self-generated resources (i.e., energy, effort, attention and stamina).

Positive and proactive reactions to accountability might include cognitively complex attempts (e.g., integrative decision making) (Lerner & Tetlock, 1999) to secure positive evaluations (Green et al., 2000). It is highly likely that seeking IAFO demands the dedication of more resources than does avoiding it. Of course, avoiding IAFO precludes individuals from using it as a springboard to more authority, the potential for promotion, and ultimately, from reducing future uncertainty.

Unfortunately, energy resources are usually depleted more rapidly than they are replenished (Baumeister et al., 1998). Furthermore, accountability conditions (i.e., both formal and informal accountability for oneself and others) do not always allow individuals to pause to restore resources, but instead, can keep them continuously scrutinized. Consequently, resource-accumulating activities (e.g., securing control over decision-making) that are self-generated help ensure that ego-depletion does not bring the individual below a threshold necessary for adequate functioning. We posit that seeking IAFO is attractive to people because it constitutes a source of resource regeneration when others reciprocate their efforts.

We acknowledge that, in addition to environmental features (e.g., a poor economy and downsizing), IAFO itself may strain individuals, thus depleting ego reserves. However, individuals will offset this loss by regulating themselves. For example, if individuals are able to effectively prioritize how they accomplish tasks, they become more efficient. The more efficient individuals become, the more slack time they build into their schedules. Further, if they are able to secure time for themselves they can make time for others and can, thus, pass along important information to them. Individuals who seek informal accountability for others, and possess adequate amounts of control, are not likely to feel overly strained or depleted because they are simultaneously engaged in resource accumulation that offsets such losses. In addition, the possible coalitions they build with those for whom they are informally accountable become additionally useful. For instance, employees who are members of strong coalitions are able to undermine some attempts at unwanted, uncertainty evoking changes devised by leaders (Deluga, 1988). Of course, one such attempt would be organizational “de-layering” and a subsequent reduction in the workforce. Thus, strain, control and informal accountability for other are integrally linked.
Figure 1: The Moderating Effect of Control on the Job-Induced Tension and Informal Accountability for Others Relationship

This is the model of stress, control and IAFO tested in this research. The driving force for this academic inquiry is the contention that those experiencing strain on the job are inclined to seek conditions of informal accountability for others in order to receive help from them. However, the magnitude of IAFO is moderated by the degree to which they are able to effectively utilize and direct their impulses.

To summarize, the following are the testable hypothesis that drive this research:

Hypothesis 1: Control, in the form of self-regulation, moderates the relationship between job-induced tension and informal accountability for others, such that those who are in stressful circumstances, but who possess more control, are likely to seek IAFO.

Hypothesis 2: Control, in the form of self-regulation, moderates the relationship between job-induced tension and informal accountability for others, such that those who are in stressful circumstances, but lack control, avoid IAFO.

DATA AND METHODOLOGY

The data presented in this paper were collected from respondents in a single organization. Although admittedly a convenience sample, this set of responses from one organization is still desirable. Culling information from a single, real, organization helps alleviate the potentially contaminating effects of comparing multiple organizational contexts and cultures (Schwab, 1999).

Participants and Procedures

Data for this sample came from employees of a recreational facility at a large university in the Southeast United States. The employees in this facility were mostly younger people, including many students. Respondents were employed in various clerical, consulting and custodial positions.

The data are driven by a dyadic research design in which employees responded to questionnaires coded to match their supervisor evaluations. Hence, two surveys were distributed. The supervisor survey paired data for each employee who completed the employee questionnaire. In fact, the supervisors completed a survey for each of their employees regardless of whether that individual also submitted one. Supervisors and employees completed their surveys either at home or at work during break times.

Supervisors distributed surveys to employees in sealed envelopes. The employee could either return the survey in the mail (free of charge to the respondent) or, as was most often the case, could place it in a collection box in a sealed return envelope, which the researchers later collected in person. The supervisors maintained files that contained all completed surveys for their subordinates. These were also collected in person. Each of the four participating supervisors completed an average of 26 surveys for employees, all of whom they had known for at least three months. In our analyses, in order to better avoid social desirability bias (Arnold & Feldman, 1981) - the tendency of respondents to inflate opinions
of their performances and/or appearances in order to make themselves look better, we used supervisor responses (matched exactly to their subordinates) on informal accountability for others.

Supervisors distributed 125 surveys; one for each supervised employee. Of the 125 surveys administered, a total of 105 were completed and returned. This constitutes a response rate of 84%. The average age of respondents was 21 and the average organizational tenure was 1.3 years. The sample included 54 females (51%).

Measures

Prior to using any measures, irrespective of their prevalence in existing literature, we subjected the scales to confirmatory factor analysis (CFA) in order to affirm their dimensionality. We used principal component analysis with an orthogonal (Varimax) rotation, assuming, conservatively, that none of these constructs are correlated (Pallant, 2004). Applying Kaiser’s Rule (i.e., retaining factors with eigenvalues over one), we examined the amount of variance extracted in the construct by the first factor relative to others (Pallant, 2004; Kaiser, 1974). The expected factor structures emerged, thus, no items were deleted in any scales in the analyses. Noted below, along with the variable descriptions and example questions, are the scales’ calculated coefficient alpha values, the eigenvalues of the first extracted factor, and the proportion of cumulative variance in the construct described by that factor. Table 1 consolidates and presents all of this information, as well as noting the scales’ original authors.

Table 1: Scales, Sources, Reliabilities, and Factor Analyses

<table>
<thead>
<tr>
<th>Variable Name</th>
<th>Scale Author</th>
<th>Coefficient α</th>
<th>Eigenvalue of the 1st factor</th>
<th>Variance explained by 1st factor</th>
</tr>
</thead>
<tbody>
<tr>
<td>Informal Accountability for Others</td>
<td>Royle et al., (2008)</td>
<td>.81</td>
<td>2.86</td>
<td>.57</td>
</tr>
<tr>
<td>Job-induced tension</td>
<td>House &amp; Rizzo (1972)</td>
<td>.84</td>
<td>3.47</td>
<td>.58</td>
</tr>
</tbody>
</table>

This table contains information about the study’s variables and the creators of the scales used to measure them. In addition, it reports coefficient alpha values for each scale, the Eigenvalue of the first extracted factor and the amount of variance it explains. All scales employed a five-point Likert-type response format anchored by “strongly disagree” and “strongly agree.

Control variables. Spurious effects are possible if controls are not added. Age, gender and organizational tenure are, thus, included as control variables given their previously demonstrated influence (Sheridan & Vredenburgh, 1978). The inclusion of tenure might be particularly important given the potential association between seniority and IAFO. In other words, it is insightful to move beyond simply believing that “older employees stick up for younger ones” when considering IAFO and its hypothesized relationship to strain.

Data Analysis and Results

Table 2 provides the means, standard deviations and correlations between study variables. The single largest correlation between variables in the sample is between tension and informal accountability for others ($r = .48$, $p < .01$). Other correlations among study variables were consistent with those reported in prior research. None of the correlations between study variables strongly indicates problems of multicollinearity. Specifically, none exceeds the established .60 benchmark for concern (Cohen, Cohen, West, & Aiken, 2003).

This research employed hierarchical moderated regression analysis to examine the hypothesized strain-self-regulation-IAFO relationship. In the first step, age, race, gender and organizational tenure were
included to control for their potentially spurious effects. The strain and attentional control main effect terms were entered in the second step, followed by the interactive term in the third step.

Table 2: Means, Standard Deviations, and Intercorrelations among Study Variables

<table>
<thead>
<tr>
<th>Variable</th>
<th>M</th>
<th>SD</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
<th>7</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Age</td>
<td>20.97</td>
<td>1.71</td>
<td>---</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Gender</td>
<td></td>
<td></td>
<td>---</td>
<td>---</td>
<td>.20***</td>
<td>---</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Tenure</td>
<td>1.28</td>
<td>.76</td>
<td>.36**</td>
<td>.16</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Race</td>
<td></td>
<td></td>
<td>---</td>
<td>- .17</td>
<td>.05</td>
<td>.05</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Tension</td>
<td>2.46</td>
<td>.82</td>
<td>.12</td>
<td>.01</td>
<td>.13</td>
<td>.48**</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Self-regulation</td>
<td>3.94</td>
<td>.48</td>
<td>.23**</td>
<td>.16</td>
<td>.04</td>
<td>.15**</td>
<td>.19**</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7. IAFO</td>
<td>3.54</td>
<td>.73</td>
<td>.26***</td>
<td>.21*</td>
<td>.00</td>
<td>.36**</td>
<td>.48**</td>
<td>.27**</td>
<td>---</td>
</tr>
</tbody>
</table>

N = 105  Significance levels are indicated as follows: *p < .10, **p < .05, ***p < .01. These numbers measure the relative degree of association, both positive and negative, between the study variables.

The following hierarchical moderated regression equation is used to estimate the determinants of informal accountability for others:

\[
IAFO = \beta_1(Age) + \beta_2(Gender) + \beta_3(Org. tenure) + \beta_4(Race) + \beta_5(tension) + \beta_6(self-regulation) + \beta_7 (self- regulation \times tension)
\]

Table 3 provides the stepwise regression results. The results indicate that the job tension x attentional control interaction term predict IAFO \((b = 1.59, p < .05; \Delta R^2 = .05)\). This amount of explained variance by a moderator term is both significant and worthy of further discussion (Champoux & Peters, 1987).

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

<table>
<thead>
<tr>
<th>Step and Variable</th>
<th>(\beta)</th>
<th>(\Delta R^2)</th>
<th>(R^2)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Step 1:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Age</td>
<td>-.26**</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gender</td>
<td>.16*</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Organizational Tenure</td>
<td>.10</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Race</td>
<td>-.03</td>
<td>.14</td>
<td>.14</td>
</tr>
<tr>
<td>Step 2:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Job-induced tension</td>
<td>-1.72***</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Self-regulation</td>
<td>-.75***</td>
<td>.03</td>
<td>.17</td>
</tr>
<tr>
<td>Step 3:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Self-reg. x tension</td>
<td>1.59**</td>
<td>.05</td>
<td>.22</td>
</tr>
</tbody>
</table>

N = 105  Significance levels are indicated as follows: *p < .10, **p < .05, ***p < .01. All results include age, gender, and organizational tenure as control variables. The regression equation is estimated as follows: IAFO = \(\beta_1(Age) + \beta_2(Gender) + \beta_3(Org. tenure) + \beta_4(Race) + \beta_5(tension) + \beta_6(self-regulation) + \beta_7 (self- regulation \times tension)\)  *Note. All beta weights are standardized

In keeping with Stone and Hollenbeck’s (1989) suggestion, we plotted high and low levels (i.e., levels one standard deviation above and below the mean) of attention control across the range of tension scores. The paper illustrates the significant interactive relationship hypothesized in this research (i.e., control and tension) in Figure 2.

Surprisingly, the slope of the high self-regulators was not significant \((t = .66, p>.51 = N/S)\). However, the slope for those low in self-regulation was significant \((t = -2.98, p<.01)\). These slopes force us to reject Hypothesis 1, but support Hypothesis 2.
In keeping with Stone and Hollenbeck’s (1989) suggestion, plotted above are high and low levels (i.e., levels one standard deviation above and below the mean) of attentional control across the range of tension scores. This analysis is performed to assess the significance of the slopes of the moderating conditions. *Inacoth = abbreviation for Informal accountability for others.

DISCUSSION

Our research partially corroborates the influence of strain and self-regulatory control on informal accountability for others. Self-regulation, the ability to attend to only relevant cues in an organizational context, is demonstrated to moderate the strain-IAFO relationship, specifically in the case of low control. These findings help augment several bodies of literature. For example, understanding that low self-control individuals are inclined to seek IAFO as a means of impression management and/or to augment their own perceived performance weaknesses enhances both the body of research in accountability and organizational politics.

Heretofore, little research examined the extent to which individuals’ abilities to ignore extemporaneous social information impacts the degree to which they feel answerable to others for the behaviors of their peers. Consequently, accountability research is extended by awareness that self-regulation can moderate how those under stressful conditions speak up (or do not) on behalf of others in organizations. By examining the influence of strain and employee responses to it (as determined by supervisors), it becomes apparent that dimensions relevant to informal accountability for others are effectively tapped in this research.

Contributions to Theory and Practice

Ferris, Mitchell, Canavan, Frink, and Hopper (1995), contended that accountability is a function of how a person is observed and evaluated by powerful others in an organization who possess reward or sanctioning power, and the extent to which those individuals either fear or value these outcomes. It is clear from our findings, that valued outcomes are important to those seeking IAFO. Additionally, as
Lerner and Tetlock (1999) noted, accountability is both the implicit or explicit expectations that individuals must justify their beliefs or actions to others, which can cause strain. Thus, it is conceivable that individuals might find being accountable for others either desirable or stressful. These data indicate that those seeking accountability conditions as a means to enhance image and hedge unpleasant uncertainties are likely to be those who lack task-relevant focus, yet already feel strained. Consistent with extant research, this study’s results support the contention that those low in self-control, in the form of self-regulation, find stressful conditions most unattractive (Aspinwall, 2001; Hobfoll & Shirom, 2001) and are, thus, inclined to seek the aid of others by signaling their informal accountability for them.

Our research also helps further Hockey’s (1993) energetic-control framework, which suggested that individuals’ senses of well-being are better ensured when they mobilize their cognitive/attention resources. Admittedly, however, these data indicate that individuals are most likely focusing their energies on themselves and not answering for others when under great stress, provided they can control their impulses. In other words, internally directed respondents (i.e., those with high levels of self-regulation) preferred to “hole up” in order to ensure their well-being (e.g., incomes and jobs).

Hockey (1997) also noted that managing efforts allows individuals to control the effectiveness of their task behavior relative to competing goals, evolving demands and current energy stores. Responses from employees in this sample indicated that those low in self-regulation lack necessarily attentional and cognitive resources and are, therefore, inclined to try to co-opt them from others in the organization to try to make up the difference.

Implications for organizations from our findings are noteworthy. Specifically, Greenhaus, Callahan, and Godshalk (2000) noted that to better understand and compete in contemporary careers, individuals must not only possess adequate skills, but also extend their work involvement, build their images/reputations, develop supportive alliances, and successfully manage organizational politics. Successfully signaling informal accountability for others is an example of extending work involvement as well as being a means to enhance reputation. Thus, if sincere and competently managed, IAFO can enhance one’s career, particularly for those feeling strained or worried that they cannot easily succeed without the help of others.

A practical further managerial implication of these findings involves the evolution of organizational structures. Employees understand that benefits accrue by cooperative relationships that reflect identification with the firm itself (Organ, 1997). This idea is pivotal in pursuing informal accountability for others. Noting the flattening of organizational structures (i.e., fewer bureaucratic levels) and increasing spans of control (Cascio, 1995), IAFO potentially increases in importance given fewer political checks and balances. Furthermore, if organizations continue to reduce levels, as with “de-layering”, downsizing, outsourcing, or off-shoring, accountability becomes even more desirable due to a lack of centralized authority and a reduction in position power and the numbers of employees who possess it (Cascio, 1995). Considering that accountability can enhance the quality of decisions and the levels, directions, and persistence of work related efforts (Tetlock, 1985, 1992) organizations actively encourage highly focused individuals (i.e., those high in self-regulation) to pursue IAFO as an informal mechanism of corporate governance and potential for enhanced performance, as opposed to allowing them to entrench and wait for things to get better. This aids in establishing better informal mechanisms of corporate governance as well as extending employee involvement.

Strengths and Limitations

There are both strengths and limitations in this research that warrant attention. An important strength of this study is its potential to generalize findings on IAFO. Common criticisms of prior accountability
studies are often of research design. Much of the work in accountability is done using laboratory experiments. This type of scientific inquiry is specifically criticized for a lack of realism, thus, raising concerns about the external validity of findings (Frink & Klimoski, 1998, 2004). Further, prior research generally did not use real employees in authentic work situations (Frink & Klimoski, 1998, 2004). Our data help obviate this problem by focusing on working adults in an actual organization.

Another strength of this study relates to the level of respondent participation, a common concern in organizational research. In this case, our study was aided by employees’ willingness to give of their time and carefully consider their answers. Prior studies on response rates suggest that only about 30% of potential subjects complete and return surveys (Dillman, 2000). The response rate in this study was 84%. Such a high level of involvement is attractive because it bolsters our case that the beliefs of employees, as a whole, are being adequately represented. However, we recognize that non-response bias (the potential that respondents differ in motivation and ability from non-respondents) cannot be entirely ruled out because not all employees completed their surveys (Schwab, 1999).

There are, of course, limitations to our findings that must be addressed. A possible limitation in our work involves the choice of organizations. As discussed, the organization used in the current study might differ from other samples. Most of the employees were young (21 years of age on average) relative to the general population. This might affect the nature and time frame of the job, and thus, differentially affect decisions to seek informal accountability for others (Somers, 1995). Additionally, the ratio of employees to supervisors is low. On average, each supervisor evaluated 26 employees. Generally, it is desirable for supervisors to evaluate a small number of employees in order to avoid potentially biased results due to an obscuring of differences between employees. However, such actions are likely to dampen effects rather than enhance them, thus offering more conservative estimates in our study.

This study is also potentially limited by its reliance on cross-sectional data. A frequent lament of organizational researchers is the lack of longitudinal research design in field studies. Specifically, cross-sectional studies are purported to diminish the ability to make more definitive statements of causality (Schwab, 1999). While we offer a valuable first step toward understanding antecedents to IAFO, longitudinal tracking of employee strain (whether caused by either external factors like the macro-economy or internal dimensions related to personality and job demands) could help better determine how much strain is too much and at what point high self-regulators actively avoid IAFO. Future research might attempt to build in time-series designs for studying the strain, control and informal accountability for others relationship.

Another limitation to our study exits because of our reliance on supervisors. Although, in general, the dyadic research design helps reduce bias in ratings (e.g., social desirability bias), we cannot entirely rule out the possibility that it exists in this research. Supervisors might show bias. For example, they might not all read the IAFO items and believe that they mean exactly the same things. They might not also treat every employees the same when they evaluate them (e.g., evaluations could show halo effects or central tendency errors). However, we cannot break our sample into smaller portions based on employees’ supervisors due to size. According to Hu and Bentler (1999), in order to run an analysis of this type with the number of variables present in our study using structural equation modeling (SEM - a preferred option which could confirm or refute the existence of supervisor response bias in our findings) we would need a sample of over 200 pairs of matched supervisor/subordinate dyads. Unfortunately, we only have 105 responses. Splitting the respondent set into three different categories based on supervisors in order to run regression models would cause statistical power and effect size to fall below conventional benchmarks (Cohen et al., 2003).
Directions for Future Research

Future research might consider the influence of culture on the strain-IAFO relationship. Specifically, many of Hofstede’s (1980, 2001) cultural dimensions may shed light on the relative desirability of seeking informal accountability for others. These dimensions may differentially predict IAFO. For example, individualistic cultures may be more likely to seek IAFO to reduce stress than collectivist cultures that embrace IAFO as a matter of cultural disposition. Collectivistic and feminine cultures tend to value the overall good of the group, quality of life, and the maintenance of positive, mutually beneficial interpersonal relationships (Hofstede, 1980, 2001). Shankar, Ansari, and Saxena (1994) noted that in collectivist societies participative climates are common and ingratiatory behaviors are desirable. Future research might address whether these preconditions are sufficient to induce employees, whether high or low in self-regulation, to seek IAFO, thus, extending desired organizational involvement.

Future research might also compare this empirical relationship in terms of time orientation (Bond, 1986; Hofstede, 1980). Specifically, the extent to which individuals who prefer thrift and persistence (i.e., long-term orientation) to immediate results (i.e., short-term orientation) may incline them to differentially seek informal accountability for others. For example, it is a possible that those who are culturally disposed to thrift and persistence (i.e., long-term orientation) seek informal accountability for others because they are accustomed to the notion that interactions between coworkers are evolving relationships rather than a series of discrete transactions (Francesco & Gold, 2005). Similarly, as noted by Baruch (2004) this long-term view fosters expectations of lifetime employment (whether idealized or realistic) and this might make seeking IAFO more realistic for those high in self-regulation because they likely do not feel the need for individualized, highly directed efforts in order to contend with strain. In fact, we might expect that the overall level of strain is lower in such organizations.

CONCLUSION

Heretofore, research largely contended that strain is an outcome of accountability because of the evaluative judgments individuals believe they incur with the presence of a rewarding or punishing audience (Ferris et al., 1995; Tetlock, 1985, 1992). Although this is certainly plausible, there may be alternate conceptualizations of this relationship when considering the notion of being informally answerable for others (particularly when these others are not formal subordinates). This idea lies at the crux of informal accountability for others.

In this paper, we set out to demonstrate the relationship between stress, control (i.e., self-regulation), and informal accountability for others. We sampled employees at a recreational facility and matched their perceptions of how informally accountable they felt about their coworkers to their supervisors’ ratings. We hypothesized that those who had high levels of self-control would be more likely to seek IAFO when they felt strained at work. Alternatively, we hypothesized that those low in self-control would avoid IAFO. We tested these hypotheses with using hierarchical moderated regression (Champoux & Peters, 1987) and then tested the significance of the slopes of the corresponding regression lines (Stone & Hollenbeck, 1989).

Our findings indicated that the strain individuals feel in their jobs might incline them to seek accountability for others in order to help alleviate future uncertainties. Data suggested that this is specifically the case for those who find it difficult to regulate their impulses and focus on their job-related demands when in stressful conditions. Alternately, those high in control avoided IAFO when stressed. Naturally, our findings are limited owing to a reliance on cross-sectional data, a marginal sample size and relatively young respondents. Future research should attempt to constructively replicate these findings as well as consider additional cultural conditions, which might affect the strain-control-IAFO relationship.
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**BIOGRAPHY**

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