

ACCOUNTABILITY OVERLOAD AND ITS CONSEQUENCE AND REMEDY

by

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I dedicate this dissertation to my father Md. Abdul Mazid, mother Lily Begum, stepmother Monjuara Begum, and my wife Sayama Afrad Mini.

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by

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ACCOUNTABILITY OVERLOAD AND ITS CONSEQUENCE AND REMEDY

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Accountability overload (AO) may increase cost, lower responsiveness, and decrease productivity and service quality [103]. It creates an extra burden on employees [163], erodes their trust and morale [185], and decreases their job satisfaction [43]. Specifically, it undermines organizational mission [15, 68] and performance [140, 152, 155]. However, the examination of the phenomenon and its consequence and remedies is still in a nascent stage and predominantly qualitative. This dissertation undertakes three interrelated studies to fill the research gap by advancing the concept, empirically examining the relationship between AO and organizational outcome, and exploring remedies to AO.

The first study conducts a systematic review of Public Administration literature on AO. The second study empirically examines the relationship between AO and the performance of public servants across societal cultures. The third study investigates the effect of ethical leadership (EL) on AO and the mediating role of the ethical environment (EE) on the relationship between EL and AO.

The first study identifies the elements of AO and its consequence and remedy. The most common element of AO is multiple accountabilities or expectations. Besides, incompatibility between accountability criteria and organizational goals, ambiguous performance standards, and excessively high accountability or performance requirements are some of the dominant

elements of AO. In addition, episodic and arbitrary accountability demand, incomplete outcome measures, emphasis on punitive actions, and lack of legitimacy of the accountholder are the factors that contribute to AO.

The study suggests that AO generally produces negative consequences: it undermines performance and organizational objectives and makes the accountability system ineffective. Collaboration and dialogue, moderate accountability requirements, appropriate performance criteria, ethical practice in the organization, and an emphasis on the organizational mission may reduce AO. Contextual factors such as poor governance and lack of trust in government influence AO in the organization. However, extant studies are predominantly qualitative and concentrated in a limited number of countries. Thus, the study emphasizes empirical investigation into AO in comparative settings to appreciate the phenomenon and its consequences and remedies.

The second study defines perceived AO and finds a negative association between AO and employee performance. It also proves that the relationship between performance and AO does not vary across societal cultures. Therefore, the study concludes that AO is a universal phenomenon and has a similar consequence irrespective of differences in contexts or cultures. The third study finds that EL reduces AO among employees and enhances EE in the organization. However, EE does not influence the relationship between EL and AO. Thus, the study underscores the importance of EL in reducing AO among employees irrespective of the ethical condition in the organization.

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CHAPTER 1

INTRODUCTION

This dissertation advances existing research on the accountability overload (AO) of public servants. Study on accountability in the public sector is dominated by the concern for accountability deficit. None of traditional public administration, New Public Management (NPM), or network governance studies are free from the criticism of not holding public servants adequately accountable. Under traditional Public Administration, both Max Weber's ideal type of bureaucracy [260, 261] and Woodrow Wilson's politics administration dichotomy [263] allow bureaucrats to shield themselves from direct accountability to the people [81]. NPM is criticized for hollowing state or diminishing agency [165] that empowers civil servants to act more freely from the control of political representatives [198]. The criticism of accountability deficit continues in the network/collaborative governance, which is held responsible for blurring accountability [48].

The overwhelming concern for accountability deficit has led to the continuous addition of new measures of accountability. This addition operates in a fashion consistent with the "historical sedimentation process": a new layer accumulates without replacing the existing one [219]. Gradually, accountability requirements have become too much for the public servants to comply with and, at the same time, perform their assigned duties effectively. In this situation, scholars such as Bovens [38] observe, "Public accountability may be a good thing, but we can certainly have too much of it" (p. 194). Bovens and his colleagues [37] coined this phenomenon as "accountability overload." Christensen and Lægreid [57] fear that accountability requirements may reach a counterproductive level.

In this context, this dissertation examines AO, explores its consequence, and suggests remedies to it. Three interrelated studies are presented: the first study explores the concept of AO, identifies possible consequences and remedies, and develops research agenda;

the second study empirically examines the relationship between perceived AO and perceived performance; the third study examines the effect of ethical leadership (EL) on AO with mediating role of ethical environment (EE). Thus, the dissertation contributes to the theoretical and empirical discussion on AO and management of AO in public sector organizations.

The first study, which is presented in chapter two, conducts a systematic literature review to find (1) how AO is defined or conceptualized in existing literature, (2) the effects of AO on individual and organizational outcomes in public sector organizations, (3) the remedies to AO, and (4) the influence of societal culture on AO. The study systematically searches journals listed under “Public Administration” in the Social Science Citation Index (SSCI) of the Web of Science database by using keywords such as accountability overload, multiple accountabilities, the multiplicity of accountability, accountability paradox, excessive accountability, accountability excess, redundant accountability, accountability trap, hybrid accountability, and accountability dyad. The study identifies relevant articles, short-lists them, and reviews them to answer the review questions and develop future research agenda.

The second study, presented in chapter three, examines the relationship between AO and the performance of public servants. The study also examines whether the association varies across societal cultures such as individualist versus collectivist societies. It uses data from a cross-country survey “Current Trends and Emerging Issues in Asia-Pacific HRM”, which is also known as the “Public Administration Governance Survey-PAGS” [31]. The survey was conducted in 2011 and 2016 in Barbados, China, India, Malaysia, South Korea, Taiwan, Trinidad, and the US. The survey contains 119 questions concerning human resource strategies, performance, organizational culture, public sector motivation (PSM), organizational commitment, merit, leadership, and ethics. It measures responses on a 7-point Likert scale containing values from 1 for “strongly disagree” to 7 for “strongly agree.” The study employs Ordinary Least Square (OLS) regression to determine the relationship between AO and performance.

The third study, presented in chapter four, examines the effect of EL on AO and the mediating role of EE on the relationship between EL and AO. EL possesses attributes such as honesty, morality, fairness, trustworthiness, accountability, and feeling of care and compassion for the subordinates [47, 159]. The study hypothesizes that EL does not impose an excessive accountability burden on the follower, thus reduces the AO of the employees. Besides, EL creates an EE in the organization and may reduce AO through the mediation of EE. The study uses the same data as study two and employs Structural Equation Modeling (SEM) under maximum likelihood estimation to examine the relationship among EL, EE, and AO. The final chapter concludes and summarizes the implications and contributions of the dissertation.

CHAPTER 2

ACCOUNTABILITY OVERLOAD, CONSEQUENCE, AND REMEDY: A SYSTEMATIC LITERATURE REVIEW

2.1 Abstract

Study on accountability in the public sector is dominated by the concern for accountability deficit. The overwhelming concern for accountability deficit has led to the continuous addition of new measures of accountability and created an overload on the employees. However, though there is a general agreement that excessive accountability is counterproductive, the study of the phenomenon is still in a nascent stage. In this context, this study conducts a systematic literature review to explore accountability overload (AO) and its consequence and remedy and find the research gap. The study searches Public Administration journals in the Social Science Citation Index (SSCI) of the Web of Science database, identifies relevant articles, short-lists them, and reviews them to answer the research questions and develops research agenda. AO seems to be a 21st-century concern, and existing studies on AO are mostly qualitative and limited to a few countries. The most common element of AO is multiple accountabilities or expectations. Besides, incompatibility between accountability criteria and organizational goals, ambiguous performance standards, and excessively high accountability or performance requirements are some of the dominant elements of AO. In addition, issues such as episodic and arbitrary accountability demand, incomplete outcome measures, focus on punishment, and lack of legitimacy of the accountholder are the factors that contribute to AO. The study supports the proposition that AO generally produces negative consequences though it may produce some positive outcomes as well. Promoting collaboration and dialogue, lessening accountability requirements, setting performance criteria appropriately and ethically, and emphasizing organizational mission are some of the

ways to alleviate AO. The study also observes that AO depends on external contexts such as poor governance conditions and lack of trust in public administration [256]. The study emphasizes the empirical study of AO in cross-cultural contexts.

2.2 Introduction

Accountability overload (AO) is comparatively a new issue in public administration. Studies on accountability in the public sector are dominated by the concern about accountability deficit. The underlying notion is traditional public administration does not hold public servants adequately accountable. Both Max Weber’s ideal type of bureaucracy [260, 261] and Woodrow Wilson’s politics administration dichotomy [263] allow bureaucrats to shield themselves from direct accountability to the people [81]. Theories such as “public choice theory” [184], or its derivatives such as “bureau shaping” [82] make the notion stronger by branding civil servants as an accountability-avoiding group of people who work for maximizing self-interest. Therefore, there has been a persistent endeavor to increase accountability of public servants to their principal, the people.

The call is becoming stronger with dwindling trust in government, increasing awareness of the citizenry, and proliferation of vibrant media and civil society [173, 206]. After reaching a peak during the Second World War, trust in government has been eroding gradually. People have become increasingly aware of their rights. The media is active in exposing both governing activities and inaction. Citizens are demanding more accountability [173]. Reform measures such as New Public Management (NPM) have been introduced under the pressure for accountability: the government was criticized as inefficient, expensive, and non-responsive, and privatization, deregulation, and contracting-out were adopted as solutions [131, 173, 198]. However, under NPM, the public sector comes under new criticism: hollowing state or diminishing agency [165], which permits civil servants to act more freely from the control of political representatives [198]. The criticism of accountability deficit continues in

the network/collaborative governance, which is held responsible for blurring accountability [48].

The overwhelming concern for accountability deficit has led to the continuous addition of new measures of accountability. The addition works like the “historical sedimentation process”: a new layer accumulates without replacing the existing one [219]. Gradually, the layers become too heavy for the public servants to withstand while, at the same time, performing assigned duties effectively. In this situation, Bovens [38] observes, “Public accountability may be a good thing, but we can certainly have too much of it” (p. 194). Christensen and Lægreid [57] fear that-

A new accountability regime with more complex, dynamic, and layered accountability forms is emerging. A key challenge is how to handle hybrid accountability relations embedded in partly competing institutional logics. It is often claimed that such different conceptions of accountability might undermine performance and organizational effectiveness. (p. 223)

Bovens, Schillemans, and Hart [37] termed this excessive accountability as accountability overload.

This study conducts a systematic literature review to explore the phenomenon of AO, its consequence and remedies, and the contextual factors and develop research agenda. The study is essential for at least two reasons. Firstly, AO is a comparatively unexplored phenomenon: the terminology defined by Bovens, Schillemans, and Hart [37] is yet to be accepted universally, conceptualized critically, and operationalized empirically. Secondly, AO may undermine organizational objectives and performance goals and can be costly for organizations. Therefore, it should be diagnosed and addressed in public sector organizations. With this background, the study explores the concept of AO, identifies possible consequences and remedies, and develops research agenda to advance knowledge on AO and issues related to it. The study addresses the following review questions in particular.

1. How is accountability overload defined or conceptualized?

2. How does accountability overload affect individual and organizational outcomes in public sector organizations?
3. What are the remedies to accountability overload?
4. How does societal culture influence accountability overload?

2.3 Accountability: An ever-expanding concept and mechanism

Before delving into the issue of AO, this study focuses on how excessive accountability regime has developed overtime. Scholars such as Mulgan [172] identify accountability as “an ever-expanding concept” (p. 555). Originated from the basic concept of accounting or bookkeeping, accountability no longer confines itself to its financial connotation; numerous accountability concepts, measures, and mechanisms are emerging gradually.

Traditionally, public servants are subject to vertical accountability that includes mainly democratic and bureaucratic accountability. They are considered the agent of the citizens and accountable to the principal, i.e., the elected representatives of the people [27, 174]. In the Westminster system, public officials are accountable to the minister who is answerable to the parliament, i.e., “ministerial” or “Diceyan” accountability [17, 75]. In the presidential system, public officials are under the direct control of the president, the chief executive of the country who is elected by popular vote. The executives, including the president, are accountable to the legislative. Within the bureaucracy, public servants are accountable through the hierarchy.

However, the permanency of the job, bureaucratic anonymity, and expertise of bureaucrats make it challenging for elected representatives to enforce democratic accountability. Besides, elected representatives may lack the necessary training to hold the public servant accountable. They also find it costly to impose accountability on the bureaucrat and feel less enthusiastic about implementing it. Moreover, conflicts and incompatibilities among con-

trol by the legislative, responsibility of the civil servants, and responsiveness to the citizen make democratic control on civil servants more difficult [195]. Furthermore, bureaucratic anonymity and the culture of secrecy protect public servants from individual accountability. Therefore, accountability in the traditional public administration deems inadequate and ineffectual.

Horizontal accountability such as accountability to the courts, ombudsman, and oversight agencies were introduced to strengthen accountability in the traditional public administration [97, 173]. In horizontal accountability, the relationship between the accountor and the accountholder is not hierarchical: accountability is to a third party, beyond the principal-agent relationship, and is formalized institutionally [173, 220]. In addition to democratic and hierarchical accountabilities, public servants become accountable to the court, supreme audit agencies, ombudsmen, and various oversight bodies such as anti-corruption, environmental, and human rights commissions. Horizontal accountability is a significant addition to the accountability mechanism without substituting political, ministerial or hierarchical accountability [218].

Besides, reform measures such as NPM were introduced under the demand for accountability, particularly accountability for performance. Though it is not conclusive whether NPM increases accountability for public servants [92, 167, 186, 220], NPM introduces several new forms of accountability [58, 57, 220, 232]. It shifts the focus of accountability from conformance to performance and institutes managerial accountability [186]. This transition affords managers more flexibility on the one hand while, at the same time, creating accountability for efficiency, effectiveness, performance, and responsiveness to the people [58, 110, 138, 174].

Moreover, NPM supports the direct accountability of public servants to the politicians, citizens, and clients [57, 198]. Numerous measures of direct accountability such as consultation, service charter, entertaining interest groups, or emphasizing customer relations are

introduced under NPM. Despite the criticism of decreasing democratic/constitutional accountability [27, 92, 174, 217], NPM adds new accountability measures without completely replacing the accountability mechanisms that existed in the traditional public administration [17, 186, 204, 232]. As a result, it increases the stock of accountability measures substantially.

The recent genre of accountability that contains elements of both horizontal and vertical accountability is social accountability [194, 233] or diagonal accountability [97] which is established through civil society and media [51, 214]. In practicing social accountability, citizen groups resort to demonstrations and protests, lodge complaints to oversight agencies, enforce social audits, and file public interest litigation with the court [97, 189]. The media exposes the wrongdoings of public officials to the people, and stages debate and dialogue [17, 97].

In addition, the proliferation of Right to Information (RTI) legislation across the globe (now, more than 128 countries have RTI legislation) offers a new tool for individual citizens, media, and Civil Society Organizations (CSOs) to exercise this societal accountability mechanism [114, 128, 188, 192, 206, 208, 264]. Resultantly, public servants are now subject to an unprecedented level of accountability.

Accountability has also expanded conceptually. Accountability, according to Schedler [215], contains two elements: “answerability” and “enforceability.” Public officials can be called into question (answerability) and punished by an appropriate authority (enforceability) for any act of omission or commission [173, 216]. Bovens [35] added an intermediate element of debate: public servants participate in the discourse and dialogue with numerous stakeholders to explain their action, inaction, or position regarding a particular issue of interest. Recently, Han and Perry [109] expanded these concepts further by identifying five dimensions of accountability that they termed as ‘micro-foundations’: attributability, observability, evaluability, answerability, and consequentiality. The broader version of accountability transcends concepts such as transparency, liability, controllability, responsibility,

responsiveness, dialogue, and good governance [140, 172]. Thus, the concept has expanded significantly, and the expansion is continuing.

Barberis [17] tried to map this elusive concept of accountability by capturing its diverse elements and dimensions. Barberis [17] used some basic questions: who is accountable, for what, to whom (what), how, and with what outcome (p. 466). Barberis [17] identified as many as 19 dimensions of accountability applied to senior public servants. Though Barberis [17] did not claim the framework comprehensive or finite, the framework is used or supported by numerous scholars such as Bovens [35], Mulgan [172, 173], and Peters [195]. Using Barberis’s [17] framework, this study identifies various dimensions and elements of accountability governing public servants (Table 2.1).

Table 2.1. Mapping accountability for public servants¹

To whom (Forum)	For what	Why (Nature)	How
Parliament, elected representatives, select committee, minister, cabinet, political parties, voters, courts, audit agencies, ombudsman, commissioners, environment protection agency, information commission, human rights commission, board of organizational chief, collaborator, professional peers, vocational institute, professional bodies, colleagues, interest groups, civil society, media, charities, individual citizen (26)	Finance, resources, procedure, functions, programs, VFM, administrative discretion, contractual agreements, results, equity, impartiality, fairness, abuse of power, performance, popular control, equilibrium of power, participatory governance, effective governance; information, acknowledgment, redress, transparency, responsibility, conflicts, responsiveness, contentious actions (23)	Vertical, horizontal, diagonal/social, legal, political, bureaucratic, professional, public, managerial, professional, personal, formal, informal. (13)	Annual report, financial report, contracts, hierarchy, competition, mutuality, contrive randomness, information, discussion, debate, sanctions/consequences, enforcement, performance reporting, monitoring and evaluation, professional evaluation, accounting and auditing, co-production, inquisition, reviews, revision, appeal, public interest litigation, sanction, consultation, customer relations, citizen’s charter, benchmarking, balanced scorecard, social audit, RTI request, watchdog journalism, social media, informal pressure, shared norms, facilitative behaviors, informal rewards, and sanctions (37)

¹ Barberis (1998); Behn (2001); Bovens (2007); Brandsma (2014); Goetz & Jenkins (2001); Han & Perry (2020); Hossain (2010); Hupe & Hill (2007); Kluvers & Tippet, 2012; Lægreid, 2014; Mulgan (2000, 2008); Norris (2014); Peruzzotti & Smulovitz (2006); Peters (2014); Romzek & Dubnick (1987); Romzek, LeRoux & Blackmar (2012); Romzek, LeRoux, Johnston, Kempf & Piatak (2014); Schedler (1999); Schedler, Diamond & Plattner (1999); Schillemans, (2008); Schillemans and Bovens (2011); Smulovitz & Peruzzotti, (2000); Van de Walle & Cornelissen (2014).

Table 2.1 shows that public servants are accountable to as many as 26 types of stakeholders, for 23 types of obligation, 13 categories of accountabilities, and through 37 varieties of mechanisms. Though this typology or classification is not mutually exclusive, and not all public servants face all of these accountability mazes, the table shows the multiplicity of concepts, mechanisms, and practices of accountability in the public sector. The multiplicity of accountability supports the observation that it reaches a level that is “too much” [38] and may produce negative consequences [57] by overloading public servants.

2.4 Accountability overload

The emphasis on accountability deficit leads to an ongoing addition of new accountability tools, techniques, and mechanisms to the existing accountability system. As a result, the extent of accountability reaches a counterproductive level. Public servants need to spend half of their time meeting accountability requirements ignoring their mission objective [37]. Bovens, Schillemans, and Hart [37] termed this phenomenon “Accountability Overload” and defined it as an accountability regime that-

- (1) imposes extraordinarily high demands on their (accountors) limited time and energy;
- (2) contains a comparatively large number of mutually contradictory evaluation criteria;
- (3) contains performance standards that extend way beyond both their own and comparable authorities’ good practices; and (4) contains performance standards that seem particularly conducive to goal displacement or subversive behavior. (p. 229)

Scholars use diverse terminologies such as “multiple accountability disorder (MAD)” [140], “accountability paradox” [80, 133, 209], “conflictual accountability” [226], “accountability dilemma” [15, 152], “accountability trap”, “multiple accountability”, and “redundant accountability” [219] to denote phenomena similar to AO.

Multiple accountabilities appear to be more than one kind of accountability and/or accountability to multiple accountholders at the same time. Public servants can be accountable for their performance to the higher authority and simultaneously to environmental regulators, accountability institutions, courts, professional bodies, civil society, and citizens. However, multiple accountabilities do not always produce AO. Accountholders may expect similar or conflictual accountability requirements [226]. Conflictual accountability is more likely to lead to AO. Similar accountability expectations can also cause MAD when it reaches the extent that is too high for the accountant to comply with them simultaneously. Redundant accountability occurs when agencies are held accountable for the same action or behavior to different accountholders [219]. Redundant accountability is often synonymously used with multiple accountabilities [219, 223].

Accountability paradox happens when increased effort for performance through accountability produces opposite results: accountability hinders performance [80], and emphasizing one undermines the other [111]. Similarly, in an accountability dilemma, either mission objective undermines accountability or (multiplicity of) accountability undermines mission objectives [15]. Accountability trap develops when monitoring and accountability are prioritized over organizational goals or objectives [253, 256]. This study employs all terminologies meaning similar to AO to search and review the literature exhaustively.

2.5 Methodology of the study

The study conducts a systematic review of the literature. Unlike a traditional narrative review, a systematic review offers a structured, unbiased, replicable, and comprehensive

review of the literature [246]. Systematic review is considered efficient, scientific, and of a high standard [176]. Originated in the medical field, the methodology is suitable to social sciences [246] and increasingly used in Public Administration and related fields [127, 213].

The study identifies scholarly articles from the electronic academic database, the Web of Science, using a series of search words such as accountability overload, multiple accountabilities, the multiplicity of accountability, accountability paradox, excessive accountability, accountability excess, redundant accountability, accountability trap, hybrid accountability, accountability dyad, accountability excess, and accountability disorder. The Web of Science houses the Social Science Citation Index (SSCI), which ranks journals under various subject categories. The study explores all 48/49 journals under the category of Public Administration with the search words. The search was conducted by “topic” which identifies articles if the search word exists in title, abstract, or keywords. The search was limited to English language articles published over the years 1900-2021 (until May).

The study gradually screens the articles by title, abstract, and full text. Initially, it identifies relevant titles. Then it examines the titles and abstracts based on the themes outlined in the review questions and short-lists relevant articles. Finally, it conducts a full-text review of the short-listed articles and collects, organizes, and analyzes the relevant information to respond to the review questions. The review process and outcome are illustrated in Figure 2.1.

As many as 2,617 publications are found in the SSCI of the Web of Science database using the search words. Among the publications, as many as 228 are published in Public Administration journals among which 205 are articles. The majority of other publications are conference proceedings. Among 205 articles, as many as 198 are published in English language journals. After screening titles and abstracts of these 198 articles, 98 articles are identified as relevant to the research topic and review questions. However, after the full-text



Figure 2.1. Literature search, screening, and review process

review, 20 articles are found directly related to the review questions. The findings of the full-text review are discussed in the following sections.

2.6 Publications on accountability overload across journals and decades

Table 2.2 shows the number of publications in various Public Administration journals by decades. The first publication on AO appeared in the Public Administration journal in 1997 in the “Journal of European Public Policy.” The article used multiple accountabilities to underscore conflicting accountability requirements of the European Commission [59]. The table (Table 2.2) demonstrates that the issue of AO is a growing concern and a 21st-century issue in Public Administration literature.

Table 2.2. Articles on accountability overload across journal and decades

Journal name (start year)	1990-1999	2000-2009	2010-2019	2020-2021	Total(%)
Administration and Society (1969)	-	2	-	2	4(20.0)
American Review of Public Administration (1967)	-	-	1	-	1(5.0)
Australian Journal of Public Administration (1937)	-	-	-	1	1(5.0)
Governance-An International Journal of Policy Administration and Institutions (1988)	-	-	1	-	1(5.0)
International Review of Administrative Sciences (1928)	-	-	2	-	2(10.0)
Journal of European Public Policy (1994)	1	-	-	-	1(5.0)
Local Government Studies (1975)	-	1	-	-	1(5.0)
Policy Sciences (1970)	-	-	-	1	1(5.0)
Public Administration (1923)	-	1	-	1	2(10.0)
Public Administration Review (1940)	-	2	-	1	3(15.0)
Public Performance and Management Review (1975)	-	-	-	1	1(5.0)
Public Policy and Administration (1986)	-	-	1	-	1(5.0)
Review of Policy Research (1981)	-	-	1	-	1(5.0)
Total(%)	1(5.0)	6(30.0)	6(30.0)	7(35.0)	20(100.0)

The majority of publications (65%) were released in the last 12 years, with a surge in the number of publications since 2020 (35% in one and half years). As many as 13 journals include publications on AO. The journals “Administration & Society,” “Public Administration Review,” “International Review of Administrative Sciences,” and “Public Administration” include the majority of publications (55%). “Administration & Society” published as many as four articles, “Public Administration Review” published three articles, and “Public Administration” and “International Review of Administrative Sciences” each published two articles. The statistics simultaneously demonstrate the novelty of the concept and scholars’ current increased attention on AO.

Most of the reviewed articles (75%) are qualitative (Table 2.3). Four (25%) articles are quantitative, though two of them focus on non-profit and for-profit organizations. Only two (10%) of the reviewed articles are purely Public Administration literature that use quantitative methodology. The findings demonstrate the need for empirical studies on AO in the field of Public Administration. The results strengthen the proposition of scholars such as Christiansen [59] and Thomann, Hupe, and Sager [244] who stress more empirical research to determine the relationship between AO and organizational and individual outcomes.

Besides, most of the studies involve a single country or agency (70%). Only four studies (20%) involve multiple countries or agencies. Of these, three (15%) are comparative studies. The comparative studies mainly focus on European countries. One article is on environmental NGO, and another one is a normative study that does not discuss any country-specific issues. As a whole, existing literature clearly shows a paucity of comparative and quantitative studies on AO in the Public Administration field.

Table 2.3. Brief description of the reviewed articles

Reference	Search words	Qualitative/ Quantitative	Single/Multiple Coun- tries)/Comparative
Aleksovska, Schille- mans & Grimme- likhuijsen (2020)	Multiple accountability(ies)	Quantitative	Comparative (2 coun- tries)
Balboa (2017)	Accountability disorder, ac- countability paradox(s)	Qualitative	International ENGOS
Bode (2019)	Multiple accountability(ies)	Qualitative	Single country
Bovens, Schillemans & Hart (2008)	Accountability overload(s)	Qualitative	Single country
Christiansen (1997)	Multiple accountability(ies)	Qualitative	Single agency (EU)
Daugbjerg (2020)	Multiple accountability(ies)	Qualitative	Single country
Davis & Brockie (2001)	Multiple accountability(ies)	Qualitative	Single country
Grossi, Dobija & Strzelczyk (2020)	Hybrid accountability	Qualitative	Single country
Jos & Tompkins (2004)	Accountability paradox(es)	Qualitative	N/A
Kim (2018)	Multiple accountability(ies)	Qualitative	Single country
Koppell (2005)	Accountability disorder, mul- tiple accountability(ies)	Qualitative	Single agency
LeRoux (2009)	Multiple accountability(ies)	Quantitative	Single country
Lewis & Triantafil- lou (2012)	Accountability overload(s)	Qualitative	Multiple countries
Lieberherr & Thomann (2020)	Multiple accountability(ies), hybrid accountability	Quantitative	Single country
Lu, Yang & Thomas (2020)	Excessive accountability(ies), multiple accountability(ies)	Qualitative	Single agency
Roberts (2002)	Accountability paradox(es)	Qualitative	Single country
Schillemans et al. (2021)	Multiple accountability(ies)	Quantitative	Comparative(7 coun- tries)
Schwabenlan & Hirst (2020)	Multiple accountability(ies), hybrid accountability	Qualitative	Single country
Thomann, Hupe & Sager (2018)	Multiple accountability(ies), hybrid Accountability	Quantitative	Single country
Vesely (2013)	Accountability overload(s), accountability trap	Qualitative	Comparative(10 EU countries)

Table 2.4. Summary of the responses to the review questions

Reference	Concept or Definition	Consequence	Remedy	Context
Aleksovska, Schillemans & Grimme-likhuijsen [4]	-	Yes	-	Yes
Balboa [15]	Yes	Yes	Yes	-
Bode [34]	Yes	Yes	-	-
Bovens, Schillemans & Hart [37]	Yes	-	-	-
Christiansen [59]	Yes	-	-	-
Daugbjerg [64]	-	Yes	Yes	-
Davis & Brockie [68]	Yes	Yes	Yes	-
Grossi, Dobija & Strzelczyk [102]	Yes	Yes	Yes	-
Jos & Tompkins [133]	Yes	Yes	-	-
Kim [136]	-	Yes	-	-
Koppell [140]	Yes	Yes	-	-
LeRoux [149]	-	Yes	-	-
Lewis & Triantafillou [151]	Yes	-	-	-
Lieberherr & Thomann [152]	Yes	Yes	Yes	-
Lu, Yang & Thomas [155]	Yes	Yes	Yes	Yes
Roberts [209]	Yes	-	Yes	-
Schillemans et al. [226]	Yes	Yes	-	-
Schwabenlan & Hirst [228]	-	Yes	-	-
Thomann, Hupe & Sager [244]	Yes	Yes	-	-
Vesely [256]	Yes	Yes	-	Yes
Total	15(75%)	16(80%)	7(35%)	3(15%)

2.7 Responses to review questions

The review articles dominantly focus on conceptual issues (75%) and consequences (80%) of AO (Table 2.4). Contextual aspect draws the least attention: 15% of the articles to some extent discuss the issue. Around one-third (35%) of articles find or discuss remedies to AO.

In the following sections, responses to the review questions are analyzed and discussed.

2.7.1 Review question 1: Definitional or conceptual issues

As many as 15 articles touch upon definitional or conceptual issues (Table 2.4), among which 12 articles use some kinds of definition (Table 2.5). Only three articles [37, 256, 155]

use the term accountability overload. Among the scholars, Bovens, Schillemans, and Hart [37] offer a comprehensive definition of AO; Vesely [256] uses the same definition in his articles; Lu, Yang, and Thomas [155] paraphrase the definition of AO but do not explicitly call their interpretation of AO a stand-alone definition. In essence, the definitions suggest that AO is an excessive level of accountability that is counterproductive.

Scholars use diverse terminologies to denote the phenomenon similar to AO (Table 2.5). Other than AO, scholars use MAD [59, 140, 244], accountability dilemma [15, 152, 244], accountability paradox [15, 102, 244], hybrid accountability [34], conflictual/contradictory accountability [68, 226], excessive accountability [155], and accountability trap [256]. Several articles use more than one terminology interchangeably, and, on the other end, some articles do not use any particular term to denote the phenomenon under investigation.

Among other terminologies, two dominant themes are “Multiple accountability/MAD” and “accountability dilemma/paradox.” In multiple accountabilities, accountors become overwhelmed with the multiplicity, and compromise a portion of accountability requirements and organizational performance [140]. In accountability paradox/dilemma, there are concerns for an unexpected relationship between accountability and performance: an increase of accountability does not always produce a positive outcome. To summarize, the core of these terminologies is too much accountability in scope and intensity that becomes counterproductive and undermines the organizational goal and purpose of accountability itself.

However, as evident in Tables 2.4 and 2.5, not all articles address definitional issues of AO. Nevertheless, they deal with the conceptualization and characteristics of AO and, through their investigation, identify diverse elements of AO. Table 2.6 shows the dissection of the concepts of AO the reviewed articles use, recognize, and recommend.

Table 2.6 also shows the commonalities among the concepts and diversity of elements that may constitute AO. The most common element is multiple accountabilities or expectations, which sometimes conflict and compete with each other. Incompatibility between accountabil-

Table 2.5. Terminologies and definitions used in the reviewed articles

Reference	Terminologies used	Verbatim Definition/Conceptualization
Bovens, Schillemans & Hart [37]	Accountability overload	“When public office-holders or agencies are confronted with an accountability regime that: (1) imposes extraordinarily high demands on their limited time and energy; (2) contains a comparatively large number of mutually contradictory evaluation criteria; (3) contains performance standards that extend way beyond both their own and comparable authorities’ good practices; and (4) contains performance standards that seem particularly conducive to goal displacement or subversive behaviour” (p. 229).
Vesely [256]	Accountability overload, accountability trap	Uses definition of Bovens, Schillemans & Hart [37].
Lu, Yang & Thomas [155]	Accountability overload, excessive accountability	“Accountability overload, the tipping point where more stress from accountability will not result in motivation but manipulation and perverse behavior” (p. 11).
Lewis & Triantafyllou [151]	Governmental overload	“The sheer amount of things that need to be accounted for rose along with NPM, and so the public administration view has tended to see accountability as becoming too arduous and overly taxing, resulting in overload” (p. 601).
Koppell [140]	Multiple Accountabilities Disorder (MAD)	“Conflicting expectations borne of disparate conceptions of accountability undermine organizational effectiveness” (p. 94).
Grossi, Dobija & Strzelczyk [102]	Competing institutional logics, hybrid organization	“Hybrid organizations can be explained by the increasing prevalence of pluralistic and complex institutional environments and are exposed, over long periods of time, to multiple institutional logics” (p. 823). Used the concept of Thornton and Ocasio [245].
Schillemans et al. [226]	Conflictual accountability	“The conflictual expectations emanating from a multiplicity of accountability forums” (p. 2).
Roberts [209]	Accountability paradox	“If public servants are solely accountable for the achievement of purposes mandated by political authority, then as instruments of that authority they hold no personal responsibility for the products of their actions. If, however, public servants participate in determining public purposes, then their accountability to higher authority is undermined” (p. 659). Used concept of Harmon [111].

Table 2.5 continued

Reference	Terminologies used	Verbatim Definition/Conceptualization
Jos & Tompkins [133]	Accountability paradox, diverse set of compliance- and performance-based accountability demands	Accountability paradox: “Responsible interpretation and application of legitimate external accountability demands depend on the cultivation of the virtues that support good administrative judgment, but the institutions and mechanisms that are used to communicate these external standards, and that monitor compliance with them, often threaten the very qualities that support responsible judgment” (p. 255).
Balboa [15]	Accountability dilemma, accountability disorder, accountability paradox	Accountability Dilemma: “Various demands of accountability interfere with their ability to achieve mission or let their missions interfere with their efforts to be accountable (p. 110).” Accountability paradox: “Increased accountability mechanisms are not matched with environmental (mission) gains (p. 117)” [141]. MAD: Used Koppell’s [140] definition. Single Accountability Disorder (SAD): “The actor strategically prioritizes some demands over all others to make progress toward its mission of ensure preservation of organization itself” (p. 119). Used the concept of Balboa [14].
Thomann, Hupe & Sager [244]	Accountability dilemma, multiple/plural accountability	“Horizontal accountability dilemmas between rule pressure and incentive, vocational or societal pressure” (p. 303).
Lieberherr & Thomann [152]	Accountability dilemma	Used definition of Thomann, Hupe & Sager [244]

Table 2.6. Characteristics or elements of accountability overload

Reference	Terminologies used	Elements of definition/concept
Christiansen [59]	Multiple accountabilities	Multiple accountabilities; contradictory accountabilities; contradictory institutional logics
Davis & Brockie [68]	Contradictory accountabilities	Multiple and contradictory accountabilities; performance criteria not consistent with mission objectives
Roberts [209]	Accountability paradox	Performance and accountability undermine each other
Jos & Tompkins [133]	Accountability paradox, diverse accountabilities	Episodic and arbitrary accountability; preoccupied with legal infractions and punishment; emanate from illegitimate accountholder; incomplete, inconsistent and contradictory standards
Koppell [140]	Multiple Accountabilities Disorder	Multiple, conflicting, and unrelated accountabilities; accountability undermines performance
Bovens, Schillemans & Hart [37]	Accountability overload	Overwhelming demands on time and effort; large number of contradictory evaluation criteria; performance standards well above industry best practice and conducive to deviation from goal or subversion
Lewis & Triantafyllou [151]	Governmental overload	Multiple, unrelated, arduous, and overly taxing accountability requirements
Vesely [256]	Accountability overload, accountability trap	Accountability overload: multiple, multidimensional, and conflicting accountabilities; Accountability trap: overemphasis on meeting assessment criteria than meeting mission objectives.
Balboa [15]	Accountability dilemma, accountability disorder/paradox	Multiple and conflicting expectations; incompatibility between accountability and organizational objective; prioritization among accountabilities; reduced capacity to achieve organizational objective
Thomann, Hupe & Sager [244]	Accountability dilemma, multiple/plural accountabilities	Multiple accountabilities; reconciling among accountability expectations
Bode [34]	Hybrid accountability	Multiple accountabilities; changes in priority of accountability; undermines mission objectives
Grossi, Dobija & Strzelczyk [102]	Competing institutional logics	conflicting expectations; multiple and ambiguous goals
Lieberherr & Thomann [152]	Accountability dilemma	Competing expectations; perceived incongruence between policy goals and professional norms and societal expectations; accountability inhibits implementation of policy

Table 2.6 continued

Reference	Terminologies used	Elements of definition/concept
Lu, Yang & Thomas [155]	Accountability overload, excessive accountability	Accountability that demotivates accountant, triggers manipulation and perverse behavior, and captures all attention; diverse expectations and ambiguous performance criteria
Schillemans et al. [226]	Conflictual accountability	Conflictual expectations; problems of multitasking, many eyes, many hands, and competing institutional logic

ity criteria and organizational goals, ambiguous performance standards, and excessively high accountability requirements or performance criteria are some of the characteristics that dominate the discussion in the reviewed articles. In addition, diverse elements such as episodic and arbitrary accountability demand, incomplete outcome measures, focus on punishment, and lack of legitimacy of the accountholder contribute to AO, as indicated in the review.

2.7.2 Review question 2: Effects of accountability overload

As many as 16 (80%) articles discuss the effects or consequences of AO (Table 2.7). The effects are mixed though negative consequence dominates the findings with a high margin over positive effects. Three articles [102, 226, 228] associate positive outcomes with AO. They suggest that multiple accountabilities improve the quality of decisions, make the accountability system robust [102], and force managers to be innovative and resourceful [228]. One of them [226] identifies both positive and negative consequences.

Conversely, 14 articles found negative consequences of AO. Firstly, failing to manage multiple accountability requirements, the accountant prioritizes among different kinds of accountabilities by attaching more importance to some of them at the cost of others [4, 15, 136, 150, 244, 256]. While prioritizing, the accountant emphasizes the accountability imposed by stakeholders controlling critical resources such as funds [149] or who can inflict punishment

Table 2.7. Consequences of accountability overload

Reference	Consequence	Unit of analysis	Theoretical/ Empirical
Aleksovska, Schillemans & Grimmelikhuijsen [4]	Prioritization among accountabilities	Individual	Empirical
Balboa [15]	Multiple Accountability Disorder (MAD); Single Accountability Disorder (SAD) that undermine mission objectives	Organization	Qualitative
Bode [34]	Mission objectives undermined	Organization	Qualitative, case study
Daugbjerg [64]	The intent of the accountability arrangements undermined	Organization	Qualitative, case study
Davis & Brockie [68]	Institutional development undermined	Organization	Qualitative
Grossi, Dobija & Strzelczyk (2020)	Potentially conflicting logics co-exist and create robust combinations	Organization, individual	Qualitative, case study
Jos & Tompkins [133]	Induces defensiveness and evasiveness, reduces moral ability to reflect on accountability	-	Qualitative
Kim [136]	Components of accountability undermine one another	Organization	Qualitative, case
Koppell [140]	Undermines organizational performance	Organization	Qualitative, case study
LeRoux [149]	Balances time and attention to meet expectations from diverse stakeholders; attaches high importance to powerful accountholder	Organization	Quantitative
Lieberherr & Thomann [152]	Hinders output implementation; professionalism contradicts rules	Organization	Qualitative
Lu, Yang & Thomas [155]	Unintended consequence to performance: goal displacement and gaming	Organization	Qualitative
Schillemans et al. [226]	Strategic behavior of the agency heads and the political representatives; induces decision made on more information	Individual	Quantitative
Schwabenlan & Hirst [228]	Forces managers to be more resourceful and innovative	Individual	Qualitative
Thomann, Hupe & Sager [244]	Increases dilemmas and challenges in balancing between rule and market incentives/client demand	Individual	Quantitative
Vesely [256]	Professional disorientation; focus on accountability with the toughest consequence ignoring professional standards	Organization	Qualitative

on the accountant [256]. In fear of losing fund or to avoid punishments accountants try to satisfy the powerful accountholder. An erroneous prioritization leads to professional disorientation [256] and can bring disastrous consequences such as the Challenger tragedy of 1986 [210]. Romzek and Dubnick [210] found that overemphasizing political and bureaucratic accountability over professional accountability ensued the Challenger disaster.

Secondly, AO undermines organizational objectives [15, 68] and organizational performance [140, 152, 155]. Accountability requirements may get priority over the organization's mission. Particularly in the public sector, the cost of violation is higher than the reward for performance. Employees may become over cautious and engage their effort and energy primarily to meet accountability requirements ignoring the objective of the organization. Employees may also be overburdened with accountability requirements that reduce their ability to perform.

Thirdly, AO may make accountability arrangements ineffective and undermine the intent of accountability [64, 133]. Accountability is accepted positively, whether it is for performance accountability or accountability for legitimacy. However, AO may make the accountability system dysfunctional by undermining the intent of accountability. For example, employees may become evasive or defensive while facing excessive accountability [133]. Fourthly, excessive accountability hinders creativity and innovation and stymies institutional development [68]. Under an excessively rule-binding environment, innovation does not flourish, and organization eschews changes and reforms.

2.7.3 Review question 3: Remedies to accountability overload

Among 20 articles, seven articles refer to remedies of AO (Table 2.8). As remedies to AO, the findings support promoting collaboration, rather than competition among accountholders [15]; lessening reporting requirements to allow employees to deploy more time on core jobs

[64]; setting performance criteria appropriately and ethically [68, 155]; emphasizing mission objectives [152]; and promoting dialogue between accountor and accountholder [209].

Table 2.8. Remedies to accountability overload

Reference	Remedies
Balboa [15]	Not competition, but collaboration
Daugbjerg [64]	Lessening the reporting requirements
Davis & Brockie [68]	Inclusive and appropriate performance indicators
Grossi, Dobija & Strzelczyk [102]	An equilibrium combining internal and external expectation are possible at least in the university context
Lieberherr & Thomann [152]	Emphasizing mission objective
Lu, Yang & Thomas [155]	Robust and ethical performance design
Roberts [209]	Dialogue between accountability holders and accountors

Collaboration among accountholders reduces conflictual and redundant accountability [15]. Accountholders can avoid duplication of the requirements and reconcile their differences through collaboration. An equilibrium combining various sources of accountability helps an organization maintain a productive environment and avoid pitfalls arising from multiple and competing expectations or requirements [102]. Fewer reporting requirements offer accountors more flexibility and allow more time to concentrate on the core job responsibilities. Comprehensive performance criteria simultaneously satisfy multiple accountholders and eliminate the preference for a particular stakeholder or objective and reduce pressure from the stakeholders previously neglected [68]. Ethical performance criteria support setting performance standards appropriately by accommodating institutional context and reducing ambiguity [155]. Emphasizing mission objectives reduces policy incoherence and ambiguity and mitigates effects of accountability dilemma [152]. Dialogue reduces accountability paradox as dialogue between accountholders and accountors involves open interactions based on mutual respect and trust [209]. Parties in dialogue interact with each other empathically and appreciate the position and concern of other parties. These interactions reduce differences, miscommunication, and conflicts [209].

2.7.4 Review question 4: Influence of context on accountability overload

In two articles, one by Lu, Yang, and Thomas [155] and the other by Vesely [256], scholars discuss contextual issues but do not consider context as the core issue of their studies. Lu, Yang, and Thomas (2020) maintain that the relative strength of institutional actors (e.g., different types of accountholders and the accountors) depends on the context. Usually, institutional actors maintain equilibrium, and change in context brings in punctuation [24, 202]. However, bureaucratic and organizational culture tends to mitigate the influence of contextual change [155]. Vesely [256] maintains that accountability mechanisms depend on external context. Poor governance, clientelism, lack of trust in government, abrupt changes in politics and public administration, and lack of competent and unbiased accountholders influence the accountability mechanism. Vesely [256] suggests that the term accountability itself is contextual and has different meanings and connotations in different societies.

2.8 Research agenda

The review indicates that the concept of AO is still evolving. Scholars use diverse terminologies to denote the phenomenon of AO. Therefore, accountability scholars should make a conscious effort to promote a universally accepted terminology for AO. The definition of AO is also evolving. More importantly, not many definitions of AO have been available in Public Administration literature until now, and the initial one given by Bovens, Schillemans, and Hart [37] is yet to be operationalized and widely used by scholars. This study recognizes a need for developing a flexible and operationalizable definition for AO.

The review manifests that most of the studies on AO are qualitative. The studies that have identified consequences and remedies are also dominantly qualitative. The need for quantitative and empirical studies drawing causal relationships between AO and organizational and individual outcomes is evident in the review (Figure 2.2). Overall, 25% of the

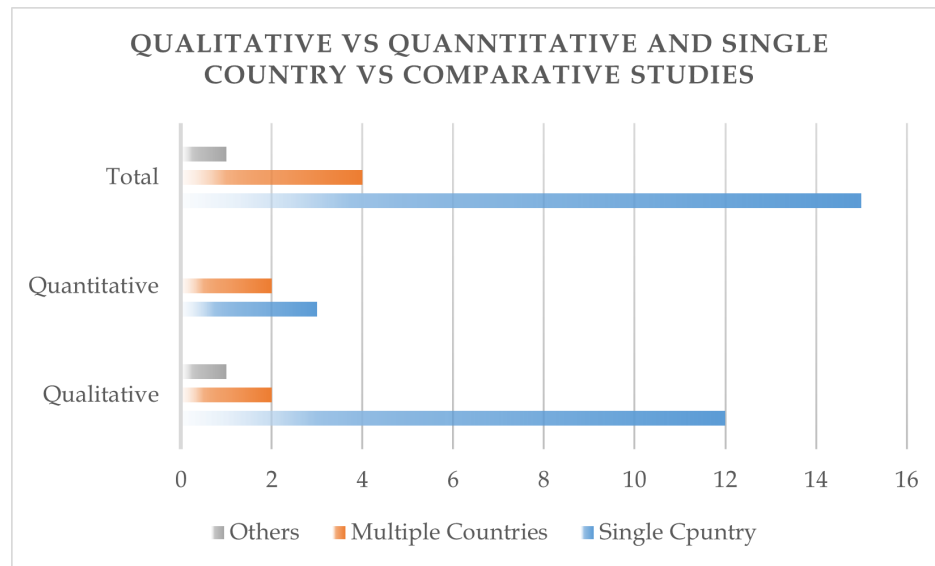


Figure 2.2. Qualitative versus quantitative and single versus comparative studies

studies utilize quantitative methodology. The need for quantitative study exists in both single and comparative contexts. 20% of the literature includes comparative studies and half of them are quantitative. Among the comparative studies, only one study (5%) addresses cross-cultural context. The finding is supported by Vesely [256], who maintains that “reliable comparative empirical studies of accountability are arguably one of the most pressing needs in public administration” (p. 323).

The study on AO is also concentrated in a limited number of countries (Fig 2.3). Most of the studies are conducted in the context of the EU, the UK, and the US. Together, the UK and US contribute to 45% of the total studies, and Australia, Japan, and the Philippines are the only countries outside the EU, UK, and the US with publications on AO.

Thus, there is a need for exploration in other countries and regions to examine whether the phenomenon of AO is universal, how it construes, and what consequence it produces in various contexts.

Cross-cultural studies on AO are essential as AO may vary across societal cultures. Though accountability is considered a universal phenomenon it is sensitive to society and



Figure 2.3. The study of accountability overload around the world

culture. For example, Schillemans and Bovens [223] draw a distinction between the conception of accountability between two sides of the Atlantic: the US and Europe. In the US, accountability is mainly a normative concept: a set of standard norms and behavior expected from public officials [223]. On the other hand, in Europe, accountability is considered a mechanism: public officials are held accountable through answerability, debate, and consequences [223]. The connotation of accountability even differs among “languages with the same roots,” such as EU languages [256, p. 322].

Besides, as a socially developed construct, accountability depends on how societal cultures create the expectation on the one hand, and how people in different societies feel it on the other [96]. For example, in an individualist society like the US, collective actions are less appreciated, and individuals are held accountable for their actions, inaction, and performance. Individuals are aware of their accountability and responsibility and act accordingly. In a collective society, collective actions are appreciated, and both individuals and groups are held accountable [96]. Therefore, individual accountability has less weight in a collective society versus an individualist society. Conversely, people in a collective society feel more accountable to the group and society compared to an individualist society.

Moreover, in a high-power distance society (a society where power is unequally distributed), employees have little voice and are compelled to follow instructions from higher authorities. In this kind of society, rules and regulations are numerous, not everything is defined, and standards depend on social context [107]. Subordinates are always subject to multiple accountability expectations. In other words, they live in a high accountability situation. On the other hand, in a society with lower power distance, subordinates have voices, there is less hierarchy, and people enjoy more freedom. The role is clearly defined [107]. Employees are not familiar with high accountability situations. As a result, employees in low-power distance societies might be more affected by AO than employees in high power-distance societies. Comparative studies emphasizing a cross-cultural aspect of AO can significantly improve the stock of knowledge in this area and determine the influence of culture on AO.

It is also evident that most of the studies focus on organization and objective accountability. There is a clear gap in the exploration into perceived accountability at the individual level, which is subjective accountability and measures how the individual feels the accountability [109, 243]. Perceived or felt accountability is internal to the individual, not organizational, and a changeable state of an individual, not a rigid trait. Study on felt accountability is quite common in Social Psychology, but there is not much focus on this aspect of accountability in Public Administration research.

2.9 Limitations of the study

The study acknowledges several limitations in this systemic review. Firstly, it searches articles only in the SSCI of the Web of Science database. Though the SSCI of the Web of Science includes all major Public Administration journals, there are also peer-reviewed journals outside of this index. This study does not review relevant articles published in journals outside of the SSCI. Secondly, due to the search for specific keywords, relevant articles that

do not contain the keywords may be omitted. For example, search phrases used include “accountability overload,” “excessive accountability,” and “multiple accountabilities.” However, there might be relevant studies that do not use these terminologies but examine the overload of accountability. In this study, those articles are likely to be omitted. Thirdly, only English language journals have been searched. Therefore, articles published in other languages are not included in the study.

2.10 Implications of the study for practitioners

AO is a growing concern, and this study fairly establishes that it has negative consequences on both individual and organizational outcomes and, thus, needs to be addressed. The study analyzes the concept of AO and identifies its elements that should help practitioners recognize the issue in their organization and take mitigating measures. The components of AO should guide the practitioners in avoiding practices that cause AO. The consequences identified in the study send a message to the practitioners about the salience of the issue: AO reduces productivity, undermines organizational objectives, and even makes the accountability system ineffective. Therefore, it is something that should be taken seriously by the practitioners. Though remedies to AO are not studied extensively, it is found that some strategies help address the issue. Setting appropriate performance measures, emphasizing ethical practices in the organization, focusing on mission objectives, and promoting dialogue are some of the measures that practitioners should adopt to mitigate or avoid AO.

In addition, organizations operate in various contexts, and practitioners should remain cautious about contextual aspects of AO. The study predicts that the consequence of AO is more severe in individualist and low-power distance societies. Therefore, practitioners from individualist societies should be more vigilant about the issues than those practicing in other societal cultures.

2.11 Conclusion

This study examines the phenomenon of accountability overload on public servants by conducting a systematic literature review. Starting with 2,617 articles published in the journals included in the Social Science Citation Index of the Web of Science Database, the study reviewed 20 public administration articles selected through systematic screening. The examination of accountability overload is a 21st-century phenomenon: most studies are conducted in the current century, with a sharp increase in the number of studies in the last one and a half years (2020-2021, May).

The systematic review of the selected articles is conducted based on four review questions to examine the conceptual or definitional issues of accountability overload, its consequence and remedies, and contextual influence. Scholars use numerous terminologies to denote accountability overload. The definition of the phenomenon also includes diverse concepts, though it has some cross-cutting elements such as multiplicity of accountability. Concern for the detrimental effect of excessive accountability dominates most versions of the definitions. Diversity in terminologies and variations in definition indicate that a universally accepted terminology and definition are yet to emerge in the field.

The analyses in this study reveal that, overall, accountability overload produces negative consequences: it undermines performance and mission objectives and is detrimental to the accountability system. Conversely, three articles [102, 226, 228] found positive outcomes of accountability overload: it increases the reliability of the system, improves the quality of decisions, and forces managers to be innovative. However, the causal relationship is mostly based on qualitative studies. Empirical studies in comparative perspectives are few.

Promoting collaboration and dialogue [15, 209], lessening accountability requirements [64], setting performance criteria appropriately and ethically [68, 155], and emphasizing mission objectives [152] are some of the ways to alleviate accountability overload. Similar

to the consequence of accountability, remedies to accountability are also based on normative studies. Only seven articles discuss remedies, of which six are qualitative studies.

Regarding context, two articles [155, 256] discuss contextual issues. Accountability mechanism depends on external contexts such as the predominance of corrupt practices and lack of trust in government [256]. The relative strength of institutional actors such as accountors and accountholders depends on the context, and bureaucratic and organizational culture tends to mitigate the influence of contextual change [155]. Noticeably, studies that include contextual aspects are few, indicating a clear need for study in this area.

To summarize, the study on accountability overload is a comparatively new and emerging area in the field of Public Administration. The terminology and concept are yet to gain a universally accepted form. The study on the consequence of and remedies to accountability overload is dominated by qualitative studies, and empirical studies are few. Causal studies based on empirical data are necessary to examine the effect of the phenomenon and find appropriate remedies. The influence of cultural and contextual factors on accountability overload is also understudied and needs further exploration. In the following chapters, this dissertation examines the consequence of accountability overload on the performance of public servants and tests a particular remedial measure such as ethical practice in the organization in a comparative perspective. Thus, it intends to enrich existing literature on accountability overload in the field of Public Administration.

CHAPTER 3

THE RELATIONSHIP OF ACCOUNTABILITY OVERLOAD WITH THE PERFORMANCE OF PUBLIC SECTOR EMPLOYEES ACROSS SOCIETAL CULTURES

3.1 Abstract

The study examines the relationship between accountability overload and the performance of public servants. It also examines whether the association varies across societal cultures such as individualist versus collectivist societies. The study uses data from a cross-country survey “Current Trends and Emerging Issues in Asia-Pacific HRM,” which was conducted in 2011 and 2016 in Barbados, China, India, Malaysia, South Korea, Taiwan, Trinidad, and the US. Based on the elements of accountability identified in Chapter Two, this study develops a definition of perceived accountability overload and empirically examines its relationship with the perceived performance of public sector employees. The study finds a negative association between accountability overload and employee performance. This association does not vary across societal cultures. Therefore, the study concludes that accountability overload is a universal phenomenon and produces similar consequences irrespective of differences in contexts or cultures.

3.2 Introduction

This chapter examines the relationship between accountability overload (AO) and the performance of public sector employees across societal cultures. As observed by Bovens [38] and Christensen and Lægreid [57], and discussed in the previous chapter of this dissertation, accountability in public service reaches a level that is too high and creates overload for public sector employees. The phenomenon needs further examination as AO may increase

cost, lower responsiveness, and decrease productivity and service quality [103]. It creates an extra burden [163], erodes trust and morale [185], and decreases employee job satisfaction [43]. Specifically, AO undermines mission objectives [15, 68] and organizational performance [140, 152, 155]. Overall, a negative impact of AO on the performance of public servants is predicted in extant literature.

Evidently, the examination of the phenomenon of AO is still in a nascent stage, mostly normative and qualitative, and dominantly focused on conceptual aspects with a few exceptions such as Schillemans et al. [226]. The previous chapter reveals that comparative and empirical studies are few. This study intends to fill the research gap by empirically examining the relationship between the perceived AO and perceived performance of public servants from a comparative perspective. The study answers the following questions:

1. How is accountability overload related with the performance of public sector employees?
2. How does societal culture influence the relationship between accountability overload and performance?

3.3 Theoretical framework

The use of theory in the study of AO in Public Administration is not common. Only two of the 20 articles [102, 149] reviewed in the previous chapter used theories to set the overall framework of the studies. LeRoux [149] used stakeholder theory to examine how non-profit organizations balance their resources and attention to multiple stakeholders. Grossi, Dobija, and Strzelczyk [102] used institutional theory to examine the relationship between institutional pressure and the adoption of performance measurement. Neither theory seems broad enough to capture the multiplicity of sources and complexity of context AO accrued and the consequence it may produce. Considering the nature of the anticipated relationship between the dependent and independent variables and the context they operate in, this study

prefers to examine Principal-Agent (P-A) theory, stewardship theory, and social exchange theory (SET) to study the influence of AO on the perceived performance of public servants. The theories are illustrated in the following sections.

3.3.1 Principal-Agent (P-A) versus stewardship theory

P-A theory is one of the most dominant frameworks in the study of accountability [94]. The theory propounds that a hierarchical superior (the principal) depends on another party (the agent) to achieve a particular result or outcome. Public servants are agents of the citizens and accountable to the principal, the elected representatives of the people [27]. In the Westminster system, public officials are accountable to the parliament through the minister [17]. In the presidential system, public officials are under the control of the president, the chief executive of the country who is elected by vote. The executives, including the president, are accountable to the legislative and to the people (US Constitution).

The P-A framework originates from the economic theory, which considers the agent as a self-serving rational human being who works on self-maximizing ethos. The ‘drifting agent’ may have different goals and objectives, avoid accountability, and try to work independently from the expectation of the principal [42, 77, 94]. To prevent the drift, the principal enforces both ex-ante and ex-post accountability requirements, including various compliance mechanisms and measures of reward and punishment. Thus, the P-A framework supports increased demand for accountability from public servants [39]. Scholars such as Gailmard [94] maintain that P-A theory is an umbrella theory and flexible enough to fit a wide range of contexts. However, there is increasing criticism about the shortcoming of P-A framework in explaining the accountability relationship [224]. Scholars suggest alternative theories to explain accountability using other theories and frameworks [163].

Several reasons invoke questions about the suitability of P-A framework in the study of accountability. In particular, it is important to examine whether P-A has sufficient ex-

planatory power to capture the ever-expanding concept of accountability. The principal in P-A is the citizen. The elected politician holds the public servant accountable on behalf of the citizen. This notion can sufficiently explain political or democratic accountability. Yet it falls short of explanatory power to explain bureaucratic or professional accountability in which civil servants are accountable to the hierarchy and the professional bodies. Neither hierarchy nor professional association represents political or democratic institution or the people [224].

Besides, on the agent side, public sector employees do not always work for self-interest. P-A framework is based on distrust and considers public managers as a self-maximizing group of people who need to be bound by external accountability. But public sector motivation (PSM), organizational commitment, and professional values play a significant role in the activities of public servants [77]. Though the results are mixed, generally, people who join public service show higher PSM than their counterparts from the private sector, and PSM is associated positively with individual performance. Employees with higher PSM value intrinsic reward more than extrinsic reward for their performance [109, 193, 237, 255].

The public-private sector dichotomy does not show any difference regarding organizational commitment [238]. Some studies even found higher commitment and job satisfaction in public sector employees than in their private sector peers [1]. In addition, as a profession, public administration safeguards the ethics and values of its members who try to serve by upholding professional standards [67]. The P-A framework proves to be inadequate to explain these attributes of public sector employees.

Therefore, Schillemans and Busuioc [225] proposed a conceptual shift from “principal” to “forum” to capture additional dimensions of the accountor. However, there might be “forum drift” [225]: the forum drifts away from goals and objectives agreed upon with the agent or actor. The forum may not attach importance to the tasks delegated to the agent, want to deploy adequate time and effort to hold the agent accountable and be interested in enforcing

punitive or corrective measures if agents deviate [225]. The forum may also lack the capacity to hold the agent accountable. Thus, even with its extended form P-A theory lacks adequate power to capture various dimensions of accountability ingrained in public administration.

Nevertheless, P-A theory is still the dominant theory in studying accountability in the field of Public Administration [94, 182, 221]. It uses both descriptive and explanatory models as well as a predictive model to study accountability deficit [225]. According to P-A theory, the higher the accountability, the better the organizational outcome. In other words, AO or excessive accountability should produce better results. However, the positive relationship between AO and organizational outcome contradicts the extant literature and basic assumptions of this study. To find a solution, this study explored the stewardship theory, which contains opposing logic as compared with P-A theory.

In stewardship theory, public managers are considered stewards, not agents. The theory propounds that “managers are not motivated by individual goals, but rather are stewards whose motives are aligned with the objectives of their principals” [66, p. 21]. As opposed to the P-A framework, stewardship theory values trust, collective goals, and reciprocity of the contracted parties [56, 181, 252]. It supports mutual accountability in which accountholder also gives account to the accountant [66], as the goal is collective.

In stewardship theory, trust is a critical component, and as defined by Kass [135], stewardship is “the administrator’s willingness and ability to earn public trust by being an effective and ethical agent in carrying out republic’s business” (p. 3). Building trust is the core of stewardship, and trust is earned through the effective and ethical practices of the agents. Though efficiency and effectiveness are major concerns, they are subordinated to ethical norms consisting of both general obligation for just and beneficent acts in the society as well as agency specific obligations without harming societal good [135]. In doing so, the agent not only performs fiduciary obligation to the principal but also acts as a moral person. Being a moral person, a trustworthy steward is free from moral hazard, motivated to serve

the interest of the principal and society, and requires less external control and accountability requirements. Thus, stewardship theory addresses issues of moral hazard and agency shift and includes PSM and the professional ethics of public servants.

However, both P-A and stewardship theories focus on the exchange between individuals or groups of individuals and do not emphasize contextual factors that may influence the relationship between the individuals or groups. To explain the contextual factors, this study uses a combinatorial approach and uses SET, along with P-A and stewardship theories, to explain the phenomenon under investigation.

3.3.2 Social exchange theory (SET)

SET emphasizes the reciprocity of social norms [32, 33]: people living in a society or working in an organization feel obliged to reciprocate what is bestowed upon them. Positive behavior by management produces positive reciprocity from the employees [99]. For example, managerial trustworthiness and fairness increase job satisfaction of the employees, while family-focused incentive systems, managerial trustworthiness, and fairness in procedural conduct decrease employee attrition [139]. Conversely, negative actions by the management demotivate employees and divert them to counterproductive attitudes and behavior [191].

SET propounds long-term and voluntary obligation in which employees view the organization as a positive entity sympathetic to their values and interests. Employees then reciprocate with good behavior [9], and fulfill the expectations placed on them. This obligation is self-imposed or perceived and originates from formal institutional arrangements and informal organizational and social norms and practices. SET maintains that people become influenced by organizational and social norms, rules, and settings and feel some expectations from their surroundings that construe as accountability. Being conformists and approval-seekers [242, 243], employees prefer to maintain a good image by reciprocating organizational

and social expectations and receive emoluments and privileges from the organization and society. However, these expectations may be diverse, contradictory to each other, continuously evolving, and overwhelmingly demanding. People may feel unbearable expectations from the organization and society and become vulnerable to AO.

Two types of social exchanges prevail in an organization: first, exchange between organization and employees, i.e., Perceived Organizational Support (POS), and second, exchange between supervisor and employees, i.e., Leader-Member Exchange (LMX) [85]. Fairness in organizational practices, organizational support, and employee-focused human resources practices constitute POS [191] whereas LMX propounds that leader involves in different types of exchanges and relationships with the followers [63], and the relationships involve mutual trust, commitment, and attachment [100]. High-quality exchanges induce positive outcomes such as enhanced performance [158], organizational commitment, motivation, and intention to stay [99].

Therefore, SET supports a soft or humanistic approach, not a hard or mechanistic approach. In the hard approach, the relationship is based on binding contracts and potential legal actions. The hard approach of HR practice focuses on strict enforcement of rules and regulations and control of the employees [25, 146]. It reminisces the days of scientific management [241] and McGregor's Theory X [162]. Conversely, the soft approach is voluntary and considers employees as proactive, trustworthy, and self-motivated [146]. It resembles McGregor's Theory Y [162, 161] and Friedrich's [90] inner accountability. The soft approach is employee-oriented and promotes flexibility and choices for the employees, emphasizes the quality of the employees, and encourages their commitment to organizations [25].

SET stands out as an influential theory to study felt or perceived accountability in the field of Psychology. It should be useful to study the phenomenon under investigation because this study intends to explore how public servants feel excessive accountability expectations in the organization that is tantamount to AO, and in return, how they respond. According

to Tetlock [243], “accountability is a critical rule and norm enforcement mechanism - the social-psychological link between individual decision-making and the social system to which they belong” (p. 455). People working in the organization may feel AO as an outcome of social expectation or felt obligations to the organization. This obligation is not limited to set rules and regulations of the organization. Rather, it is a totality of feelings of accountability. It includes both implicit and explicit as well as formal and informal expectations.

Similarly with Tetlock [243], Dubnick and Frederickson [81] maintain that accountability is a social relationship in which at least one party is obliged to fulfill the expectations of the other. The expectation or obligation does not need to be formalized or persistent. It involves at least one party to perceive the demand or expectations [81]. The party with perceived expectations tries to satisfy the demands placed on them and maintains a good image to receive appreciation from the other party. People also attach importance to the exchanges that they consider more beneficial based on a cost-benefit analysis [120]. As long as the expectations are within the capacity of the obligated party, and rewards are equitably attached to expectations, the responses are unbiased, and the relationships remain productive, as does the accountability system. However, if the expectations are too high and rewards are disproportionately aligned, they may create an overload, produce selective responses, and become counterproductive.

Therefore, if we set our intended investigation into SET perspective, AO should produce negative organizational outcomes. AO should be tantamount to poor POS and LMX: the organization puts an unfair amount of accountability pressure on the employees, and the human resources practice in the organization is not employee-focused; the leaders in the organization lack trust in the employees and do not feel an attachment with them; and organization and leaders rely more on rules-regulations and punitive actions. In this situation, employees should be more stressed, less motivated, and less committed, and produce a poor outcome.

3.4 Literature review

3.4.1 Accountability overload: concepts and definition

As defined by Bovens, Schillemans, and Hart [37], AO is the state-

when public office-holders or agencies are confronted with an accountability regime that: (1) imposes extraordinarily high demands on their limited time and energy; (2) contains a comparatively large number of mutually contradictory evaluation criteria; (3) contains performance standards that extend way beyond both their own and comparable authorities' good practices; and (4) contains performance standards that seem particularly conducive to goal displacement or subversive behavior. (p. 229)

Bovens, Schillemans, and Hart [37] drew on several sources that create an overload of accountability on public sector employees. These include excessive legal and procedural demands, high frequency of accountability, and uncertain cost of responses with constantly changing standards and political opportunism. Though Bovens, Schillemans, and Hart [37] did not critically analyze the definition, they utilized the concepts of “accountability dilemma,” “accountability paradox,” “accountability trap,” and “accountability crisis” while developing the definition. The essence of these diverse concepts is too much accountability that becomes counterproductive and undermines the goal of accountability itself.

As discussed in the previous chapter, the definition of AO given by Bovens, Schillemans, and Hart [37] is yet to be accepted universally. Moreover, Bovens, Schillemans, and Hart [37] did not operationalize the definition or develop a scale to measure AO. This definition focuses on sources and measures of accountability and is more suitable to assess objective accountability. However, scholars admit that the concept of accountability is “chameleon-like” [172, 232], and accountability measures are numerous and too diverse [17, 172, 173]. Therefore, measuring accountability or AO objectively and exhaustively is quite impossible. However, measuring accountability exhaustively is particularly important when the issue is AO. Full stock-taking of accountability requirements is an essential part of measuring AO as

missing any of the requirements may reduce accountability from overload to an acceptable level.

To avoid complexity and capture the elements comprehensively in measuring AO, this study focuses on the bearer of accountability (the accountor) and measure perceived or felt accountability (overload) which is known as one’s perception of own individual accountability [91]. Measuring felt accountability (overload) at the individual level is essential as accountability measures produce futile results if the accountor does not feel the accountability [232]. Moreover, the accountor understands the pressure or consequence of accountability pressure better than anyone else. Though accountability is sometimes a vague concept for accountholder it is clearly palpable for the accountor [27]. Scholars such as Behn [27] maintain that “those whom we want to hold accountable have a clear understanding of what accountability means: Accountability means punishment” (p. 3). If everything is found alright there is no reward for the accountor. However, if anything goes wrong, the accountor bears the consequence [27]. More importantly, perceived accountability captures the effect of both external stimuli and internal feelings of the accountor as well as individual differences which are determinant factors for responses of the accountor [265]: a non-linear relationship of felt accountability with performance is evident as such [91].

Obviously, though the terminology “accountability overload” is comparatively new, the phenomenon of AO is not. Numerous authors explore the phenomenon under different terminologies. For example, Romzek and Dubnick [210], Koppell [140], Balboa [15], Kim [136], and Bode [34] studied Multiple Accountability Disorder (MAD) that occurs when there are multiple types of accountabilities. Due to time, resource, or capacity constraints to meet all types of accountabilities, the accountor attaches priority to a particular accountability requirement while ignoring or undermining others like accountability for performance or achieving mission objectives.

Romzek and Dubnick [210] found that overemphasizing political and bureaucratic accountability over professional accountability ensued the disaster of the Challenger tragedy of 1986. Though Romzek and Dubnick [210] did not use the term “MAD” the phenomenon they studied is similar to MAD, and scholars such as Kim [136] used the term to explore the same phenomenon with Fukushima-Daichi nuclear disaster. Thus, forced prioritization or balancing among accountability requirements is a strong indication of AO. Accountors opt for prioritization or balancing accountability when they become unable to meet all accountability requirements.

Based on the systematic review conducted in the previous chapter, this study identifies various dimensions/elements of the definition or concept related to AO, summarizes them, and finally offers a new definition of perceived AO. To summarize the concept, the common phenomena or elements across the reviewed literature include (1) multiple and conflicting accountability or performance expectations; (2) excessively high accountability requirement that is detrimental to performance, mission objectives, and objective of accountability; (3) ambiguous, incoherent, and inconsistent performance accountability; (4) forced prioritization of accountability; and (5) lack of legitimacy of the accountholder.

The essence of these diverse concepts is too much accountability in scope or intensity that becomes counterproductive and undermines the goal of the organization or purpose of accountability itself. Therefore, this study defines perceived AO as a state of accountability that makes the accountor feel that the accountability requirement is too high in scope or intensity and detrimental to the performance or accountability system. The definition tries to capture both causes and consequences: causes of excessively high accountability and the detrimental effect of excessive accountability. In this way, it includes pre-factum and post-factum [81] dimensions of AO. Causes of AO include two dimensions, i.e., scope and intensity, and consequences include performance and accountability system itself. The elements of AO are shown in Table 3.1.

Table 3.1. Elements of accountability overload

Causes	Consequences
<p>Scope</p> <ol style="list-style-type: none"> 1. Multiple accountabilities 2. Conflicting expectations or accountability 3. Accountability demands are episodic and arbitrary 4. Accountability standards or performance criteria are inconsistent, contradictory, and ambiguous 5. Accountability focused narrowly on incomplete outcomes measure and punitive action 6. Accountability requirements emanated from illegitimate accountholder 7. Performance criteria not consistent with the mission objectives 8. Performance standards conducive to goal displacement or subversive behavior 	<p>Performance</p> <ol style="list-style-type: none"> 1. Accountability requirements undermine performance 2. Accountability requirements undermine organizational objectives
<p>Intensity</p> <ol style="list-style-type: none"> 1. An overwhelming level of accountability requirement that is beyond the capacity of the accountant 2. Accountability requirement that demands extraordinarily high amount of time, attention, and energy of the accountant 3. Performance standards well above their own and comparable organizations 	<p>Accountability</p> <ol style="list-style-type: none"> 1. Components of accountability undermine one another 2. Accountants reconcile or prioritize among accountability requirements

As illustrated in Table 3.1, the high scope of accountability includes diverse stakeholders who have multiple and often conflicting expectations [15, 37, 59, 68, 140, 102, 152, 155, 226, 244, 151, 256]. These expectations of the stakeholders may become ambiguous, unclear, inconsistent, and unstable [133, 152, 155, 244]. Accountability measures may focus on narrow outcome measures and punitive action [133]. In fearing punishment, the accountant may invest disproportionately higher time and effort to satisfy the expectation of a particular

accountholder by ignoring other important accountability requirements and even overall organizational goals. The expectation may also emanate from illegitimate sources [133], which create a high level of internal conflict and stress for the accountant.

High intensity of accountability involves unreasonably high accountability or performance standards [15, 34, 37, 140, 152, 155, 256]. The standard may be set at a level that is beyond industry best practice and unmanageable for the accountant [37]. Accountability requirements may subvert the overall performance or organization goals. The accountant, in fear of punishment, may focus too much on accountability and pay less attention to performance goals and organizational objectives [140, 152, 155, 256]. Finally, accountability itself is considered as a measure of performance. Accountability itself can be one of the goals of the organizations, particularly in the public sector, and can be adversely affected by AO [4, 136, 149, 226, 244, 256]. In multiple accountability conditions, the accountant devotes disproportionately greater time to respond to accountability requirements by undermining the intent of the accountability arrangements [64].

3.4.2 Performance and accountability overload

The relationship between accountability and performance is paradoxical [80] and understudied [81]. Accountability is considered a positive organizational attribute: it enhances performance [53, 108], job satisfaction, organizational commitment [143], organizational citizenship behavior [154, 106], and reduces corruption [142]. Accountability and performance are sometimes considered “mirrors” for each other [81].

However, excessive accountability or AO might produce negative consequences [104, 148] though the concept is understudied, and the findings are inconclusive. Some scholars maintain that multiple or redundant accountability sometimes improves the reliability of the system, reduces the information gap between accountant and accountholder, and adds diverse perspectives in accountability practice in an organization [219, 220]. Though managers recon-

cile accountability demands, multiple accountability forces managers to be more resourceful and inventive [228]. Multiple and potentially conflicting accountabilities may co-exist [102] and lead to a decision based on more information, a positive phenomenon associated with a better decision [226].

Conversely, most of the accountability literature maintains that AO is counterproductive. AO increases cost and complexity, delays responses, intimidates public officials, and reduces productivity [103, 219, 220, 236]. It causes MAD, i.e., more accountability with less gain in objectives, ensues conflict between various accountability requirements or expectations, and undermines mission objectives [15, 34, 140, 144, 220, 236]. Accountor balances these accountabilities and engages considerable time and effort to manage multiple expectations [34, 200].

AO also makes public servants over-cautious and induces them to avoid responsibility or, at least, blame. An overemphasis on accountability requirements acts as a bureaucratic minefield. Public servants cautiously navigate their behaviors as any misstep may become costly for their project and career [187]. In the public sector, the cost of violation of rules outweighs the rule-obedience with a high margin [44]. This fear factor increases the blame-avoidance tendency within the organization and generates exemption and information hiding [220]. Therefore, overemphasis on accountability makes public officials over-cautious, contributes to compromise with organizational performance, undermines mission objectives, and ultimately makes the organization dysfunctional [27, 103, 140, 152, 155, 256].

In addition, the accountable self may have an inherent inability to provide an account [163], and accountability pressure may work as a source of distress for the accountor. The accountable self may not be fully appreciative of his or her work (opaque self). The presentation of his or her account may not include all elements of work due to uncontrolled exposure to the accountholder [163]. This scenario can create a stressful situation for the

accountor who may become more concerned about accountability than performance and a defensive underperformer.

Moreover, AO makes the accountability system dysfunctional. In confronting multiple accountabilities, the accountor prioritizes among different kinds of accountability, and the prioritization is disproportionately influenced by powerful accountholders such as politicians, funders, and forums with higher sanctioning power [4, 149]. This kind of prioritization leads to compromise with other accountability requirements such as accountability for performance and service to the clients [149] and makes the accountability system ineffective. Faulty prioritization can bring disastrous consequences such as the Challenger disaster [210]. In the case study of the Challenger disaster, Romzek and Dubnick [210] found that NASA's effort to meet legitimate political and bureaucratic accountability shifted its focus significantly from professional standards and long practiced professional accountability. They [210] argued that the failure was due to institutional factors dominated by the priority of political and bureaucratic accountability. Thus, the multiplicity of accountability and failure to prioritize make the accountability system ineffective and adversely affects performance.

Besides, AO erodes trust and morale [185], reduces discretion and freedom for innovation [236], and decreases job satisfaction [43]. Trust and accountability are often viewed as two sides of the same coin [83]: accountability arises out of distrust, and more trust leads to less external accountability. Excessive accountability may make the employee believe that the organization does not trust him or her and may lose organizational commitment and job satisfaction and become less motivated to work for the organizational performance. Employees may prefer to work minimum to meet the requirement of accountability.

Thus, AO has more negative consequences than positive outcomes. Specifically, multiple, unrelated, and conflicting accountabilities undermine organizational performance. However, despite a consensus on the adverse effect of AO the relationship between AO and performance is understudied. Particularly, little empirical research exists in the field. The inadequacy

and inclusiveness of research findings demand further exploration of the phenomenon. Based on the literature, this study hypothesizes that -

Hypothesis-1: Accountability overload affects the performance of public sector employees negatively.

3.4.3 Accountability overload, performance, and societal culture

At the beginning of the best seller “Cultures and Organizations: Software of the Mind,” Hofstede, Hofstede, and Minkov [119] outlined its objective as “to help in dealing with differences in thinking, feeling, and acting of people around the globe” (p. 4). They [119] acknowledged that though this thinking, feeling, and acting vastly differs, it produces some patterns that offer a basis for mutual understanding. Indeed, this is not a definition of societal culture. But it appropriately captures the nature, significance, and effect of culture. The objective draws from the definition of culture given by Hofstede 30 years before the publication of the book in which he [117] defines culture as the collective mental programming which distinguishes among various human groups. Drawing on the definition and concept of Hofstede [117] and Hofstede, Hofstede, and Minkov [119], this study maintains that people from a particular country or society think, feel, and act in a distinctive way that is potentially different from people with diverse background and societal culture.

So far, the most notable cross-cultural study is conducted by the GLOBE (Global Leadership and Organizational Behavior Effectiveness) project [123], which focuses on cross-cultural leadership. Based on empirical studies, GLOBE study [123] identifies nine cultural dimensions such as “power distance,” “uncertainty avoidance,” “humane orientation,” “collectivism I,” “collectivism II,” “assertiveness,” “gender egalitarianism,” “future orientation,” and “performance orientation” (p. 30). In addition, GLOBE study develops 10 country clusters to identify dominant leadership styles associated with each cluster. The clusters include “Nordic Europe,” “Anglo,” “Germanic Europe,” “Latin Europe,” “Sub-Sahara Africa,” “Eastern Eu-

rope,” “Middle East,” “Confucian Asia,” “Southern Asia,” and “Latin America” (p. 190). Though the clusters are developed for leadership studies, they are also utilized in other cross-cultural investigations. The clusters also indicate relative similarities or dissimilarities among themselves: the more distant the clusters from each other, the more dissimilar they are. These properties of the clusters are useful in predicting relationships among various cultures and hypothesizing the relationship.

A simpler categorization of cultural dimensions is developed by Hofstede who categorized culture on a dichotomous line based on four dimensions: individualism, power distance, uncertainty avoidance, and masculinity [118, 119]. Individualism-collectivism is the most known and widely accepted construct to differentiate dominant cultural groups [203]. The typology of individualism-collectivism is useful for cross-cultural studies whereas GLOBE clusters should be useful in furthering the exploration.

Like many other organizational attributes, AO varies across contexts and societal cultures [4, 30, 256], and can be distinguished on individualism-collectivism dichotomy [96]. In an individualist society, individuals are held accountable for their performance and bear the burden of excessive accountability [96]. In contrast, in a collectivist society, it is shared accountability: groups are held accountable along with individuals [96]. As a result, employees in an individualist society should feel higher accountability and be affected more by AO.

Moreover, in an individualist society, people enjoy more freedom and have a voice in the organization. There is mutual communication between management and employees: management hold employees accountable and management is also accountable to the employees [96]. Organizational norms and standards are predominantly abstract and implied, and everyone, irrespective of status, adheres to these expectations on a mutual and voluntary agreement [229]. Employees also enjoy more freedom [96]. In this situation, accountability is a mutual affair and set at an optimum level. AO is an exception and detrimental to the equilibrium, thus affecting employees more severely. Conversely, in a collectivist society, accountability

is one-way traffic: subordinates are accountable to the higher authority. Rules are set and enforced by those in authority and subordinates are expected to follow [96]. So, employees in this kind of regimented structure are accustomed to a rigid accountability system and feel less pressured when there is excessive accountability. To test the variation of relationships across individualist and collectivist societies, this study sets the second hypothesis as:

Hypothesis-2: Accountability overload affects performance more severely in an individualist society than in a collectivist society.

3.5 Data and methodology

The study of AO is dominated by qualitative exploration. Therefore, scholars recommend empirical studies to understand the phenomenon and find empirical and causal effects of accountability. Scholars such as Yang [265] emphasize methodological pluralism and proposes that quantitative methodology using survey data should be useful in developing middle-range theories of accountability. Accordingly, the study on AO is moving toward quantitative exploration [4, 152, 226].

This study uses data derived from an international survey, “Current Trends and Emerging Issues in Asia-Pacific HRM,” which is also known as the “Public Administration and Governance Survey (PAGS)” [31]. The survey was conducted in 2011 and 2016 in eight countries across Asia-Pacific and Caribbean regions. The countries include Barbados, China (Beijing, Shanghai), India, Malaysia, South Korea, Taiwan, Trinidad, and the US (Florida, Oregon, Utah, and Washington). The survey contains 119 questions entailing a wide array of organizational management topics such as human resource strategies, performance, organizational culture, PSM, organizational commitment, merit, leadership, and ethics. The survey measures responses on a 7-point Likert scale containing values from 1 for “strongly disagree” to 7 for “strongly agree.”

The dataset consists of 3,846 surveys of nonmanagerial senior employees, supervisors, and lower managers who work in civilian agencies of national governments. Senior employees are one level below the supervisory level, and lower managers are one level above the supervisory level. Consistency was checked with local and international experts involved in the execution of the survey. The agencies are home affairs, health and welfare, environment, transportation, commerce/ trade/industry, personnel, and education [31, 30]. The data collection method follows representative sampling in all agencies by using one or both of the following: agency directories and selecting target respondents through peer reference. The selection process was supervised and validated by the researchers. To reduce sampling bias, the survey includes at least four agencies from each country and limit the number of responses to four per work unit.

A group of scholars from selected countries planned and designed the data collection instruments in 2010 and piloted them in the same year. The first phase of data collection was conducted in 2011 in China, India, Malaysia, South Korea, and the US. Data collection in Barbados and Trinidad was conducted in 2016. Researchers translated the questionnaire into Chinese (simplified and traditional), Hindi, and Korean languages. At least one other researcher cross-checked each translation [30]. Terminologies, wherever necessary, were adopted to local contexts without changing their meaning, and the originality was tested by a pilot study [30].

There is a five-year gap between the first and second phases of the survey. However, this study maintains that feelings towards AO should not change within this period. Hence, the time gap should not affect the reliability and validity of the result.

Data collection methods involve online surveys, mail surveys, and face-to-face surveys, as suited to the local context. Researchers obtained permissions from appropriate authorities on an as-needed basis. Researchers also informed survey respondents of voluntary participation and anonymity standards [31]. Survey response rates vary from 32% to 80% among countries.

The lowest response rates were from the US where only online and e-mail methods were used [31].

Table 3.2 shows the country-wise representation and demographic characteristics of the respondents.

Table 3.2. Demographic characteristics of the respondents

Countries	N (%)	Female (%)	Age under 35 years (%)	Age 35-44 years (%)	Age 45-54 years (%)	Above 54 years (%)	Years in Govt. (mean)
USA	1685 (43.81)	45.0	8.61	18.28	34.90	36.32	19.13
Barbados	200 (5.20)	69.50	8.50	21.00	38.00	32.00	27.73
China	361 (9.39)	41.11	54.57	27.98	13.30	4.16	8.85
India	202 (5.25)	14.89	5.45	22.77	48.02	21.29	22.28
Malaysia	281 (7.31)	44.84	68.33	18.51	11.74	1.42	8.28
S. Korea	269 (7.0)	28.95	15.61	51.30	29.00	2.97	14.23
Taiwan	534 (13.88)	50.48	30.15	47.38	15.36	4.12	18.41
Trinidad	313 (8.14)	75.72	4.47	17.25	48.56	29.71	27.10

The samples seem distributed equitably among the countries under this study. Though the US has a disproportionately higher number of respondents (43.81%), it is justifiable as the US alone represents the individualist society against seven countries that fall under collectivist society. The percentage of female participants is highest in Trinidad (75.72%) followed by Barbados (69.50%) and lowest in India (14.89%), followed by South Korea (28.95%).

On average, respondents from Barbados and Trinidad have the highest experience in the public sector (mean tenure is more than 27 years), followed by India, the US, and Taiwan (mean tenures of 22.28, 19.13, and 18.41 years respectively). Chinese and Malaysian respondents have the shortest tenures (mean tenures of 8.85 and 8.28 years respectively). South Korea stays between each of these groups, with a mean tenure of government service of 14.23 years. The majority of the respondents from Malaysia (68.33%) and China (54.57%) are under 35 years of age. In contrast, the majority of respondents from Barbados (70%), India (69.31%), Trinidad (78.27%), and the US (71.22%) are 45 years of age or older. Participants

from South Korea (80.30%) and Taiwan (62.74%) show a middle range of ages, i.e., 35 to 54 years.

3.5.1 Measurement of variables

Accountability overload

Accountability (and AO) has many dimensions, and it is, therefore, difficult to measure exhaustively in a single study. Accountability is “chameleon-like” [172, 232], and its continuous expansion [173] manifests the illusiveness of the concept. Most of the accountability studies deal with definition, typology, theoretical models, or case studies. The use of measurable indicators and quantitative analysis is scant, and a singular and unambiguous indicator to measure accountability does not exist [40, 41].

Scholars such as Bovens [36] and Brandsma [40] suggest two approaches to measure accountability: “accountability as virtue” and “accountability as a mechanism.” Virtue focuses on the desirability of agents’ behavior (e.g., efficiency, effectiveness, governance) and encompasses the relationship between the actor and the forum. The measurement of the actor-forum relations can be done at the organizational level or individual level. This measurement can be accomplished objectively or subjectively [40]. This study adopts a subjective approach and measures perceived AO at the individual level.

So far, there is no scale available to measure perceived AO. Bovens, Schillemans, and Hart [37] developed a multicriteria assessment tool comprising democratic, constitutional, and learning perspectives, and applied the tool to examine the role of “the boards of oversight of agencies” of the Dutch government. To measure the intensity of accountability - deficit or overload - Brandsma and Schillemans [41] propose a three-dimensional mapping instrument: the accountability cube that maps the intensity of all three phases of the accountability process such as information, discussions, and sanctions. The study [41] tested the cube in studying the accountability of the civil servants who represent Danish and Dutch

governments in various comitology in the European Union. The cube is intended to measure accountability deficit and focused on the process, not the outcome. Moreover, both of the studies/instruments measure objective accountability, which is not usable for the current study as it intends to measure subjective or felt accountability.

Nevertheless, Public Administration scholars are increasingly measuring perceived accountability and its relationship with various organizational outcomes. For example, Han and Hong [108] examined the relationship between perceived accountability in HRM practices and organizational performance using Federal Employee Viewpoint Survey (FEVS) data. Han and Perry [109] developed a model to measure accountability (not accountability overload) phenomenologically. The model contains a five-dimensional reflective scale with 15 indicators to measure employee accountability. Though the scale of Han and Perry [109] is not meant for measuring AO, this study adopts the concept of the subjective approach to measure felt AO through analyzing survey questions.

The study uses the elements of AO identified through a systematic literature review conducted in the previous chapter and the definition set in the previous section of this chapter. As many as five survey items are identified to measure AO (Table 3.3). Factor loading shows a Cronbach's α of 0.71.

Performance

This study considers performance subjectively and measures how employees perceive their performance in the organization. Measuring performance in the public sector is challenging for several reasons: (1) performance is a socially perceived construct, difficult to define and measure objectively [6, 11, 45]; (2) in some areas, performance in the public sector is immeasurable such as national security; (3) there are competing expectations from diverse stakeholders and it is difficult to prioritize one measure over other; (4) a lack of clear link between input and output-outcome is widespread; (5) there are numerous external factors

Table 3.3. Survey items for accountability overload

Survey items	Elements of accountability overload
1. We are often pressed to meet unrealistic objectives or deadlines	Performance standards well above their own and comparable organizations [37]
2. In my department, it is more important to be liked by one's superior than to perform well	Performance standards conducive to goal displacement or subversive behavior [37, 155]
3. Existing policies and rules are inflexible and limit decisions	Level of accountability that is counterproductive or undermines mission objectives or performance [15, 34, 37, 140, 152, 155, 256]
4. Standards of merit and "acceptable behavior" are unclear	Accountability standards or performance criteria are inconsistent, contradictory, and ambiguous [133, 152, 155, 244]
5. There is sometimes interference or pressure from politicians or other influential persons in hiring	Accountability demands are episodic and arbitrary; accountability requirements emanated from those who lack legitimacy [133, 152]

that are beyond the control of the organization and its leadership [69, 170, 171]. As a result, scholars adopt various conceptualizations of performance and try to measure it in diverse ways.

Rotundo and Sackett [211] produced one of the comprehensive approaches to conceptualizing performance, with the three types including "task performance," "citizenship performance," and "counterproductive performance" (pp. 67-9). Task performance includes various activities or tasks that are related to accomplishing goals or objectives. It is measured in the forms of quality and quantity of output. Citizenship performance is not output, but leads to better output. Supporting co-workers, organizational citizenship behavior, and promoting organizational values are some of the examples of citizenship performance. Finally, counterproductive performance is the behavior that undermines organizational goals and harms overall organizational outcomes.

The focus of this study is task performance, to be specific, efficiency, effectiveness, and quality of output. The concern for task performance is not new in public administration. Historically, the concern for accountability for performance in public administration centered

on efficiency, effectiveness, and legitimacy [81]. Woodrow Wilson [263], in his seminal article, made a call for efficient bureaucracy. Taylor's [241] scientific management epitomized the efficiency paradigm in the production sector. Afterward, there was a consistent endeavor to move toward effectiveness along with economy and efficiency. Numerous budget reforms were introduced to this end. With the advent of NPM, the public sector emphasized performance over conformance, and scholars propounded that higher accountability would lead to a greater performance [183]. Reform initiatives such as the US Government Performance Review [98] specifically focused on efficiency, effectiveness, and customer satisfaction. Countries around the world, particularly Organization for Economic Co-operation and Development (OECD) countries, embraced the concepts of efficiency, effectiveness, impact, quality of service, and client satisfaction as the determinant of performance measurement in the public sector [198, 199].

This study identifies four survey items to measure perceived performance (Table 3.4). The items are related to efficiency, effectiveness, quality of work, and customer satisfaction. The items used in this study are akin to "The HRM Accountability Development Guide" developed by the US Office of Personnel Management [95], which set accountability for legal compliance, efficiency, effectiveness, and goal orientation. Scholars such as Choi and Rainey [55], Pitts [197], Sabharwal [212] used the items included in the guide. Sabharwal [212] used items from the same survey with this study to measure performance. Though Sabharwal [212] measured organizational performance, survey items such as accomplishing work effectively (productivity) and producing high-quality work of this study are similar to the items used in her study. Scholars such as Han and Hong [108] even used a single item such as "How would you rate the overall quality of work done by your work unit?" to measure perceived performance (p. 13). For this study, the Cronbach's α of four items is 0.81, which shows an acceptable level of internal consistency and reliability of the scale.

Table 3.4. Survey items for performance

Survey items	Performance criteria
1. I get my work done effectively	Effectiveness [81, 98, 183, 251]
2. I produce high quality work	Quality of work [55, 108, 197, 212]
3. The people I serve are satisfied with the work I do	Customer Satisfaction [98, 183, 212]
4. I achieve job goals, targets, deadlines in my job	Efficiency & Effectiveness [81, 98, 183, 251]

Though susceptible to social desirability bias, the self-reported perceived performance is accepted as an alternative method when objective data are not available [45, 108]. It is also found that results based on perceived reporting are consistent with that of objective data [190, 259]. More importantly, it is a way out when measuring performance objectives is very difficult in the public sector. In the language of Dubnick and Frederickson [80], “in the public sector it is both rational and helpful to measure what we can, to measure proxies of results, . . .” (p. 34). Numerous authors [55, 108, 147, 197, 212] used self-reported performance data to measure individual and organizational performance.

Cultural clusters

This study groups the countries under investigation on the line of individualist versus collectivist societies. According to Individualism Index (IDV) developed by Hofstede, Hofstede, and Minkov [119], the US tops the list with a IDV index of 91 whereas, for other countries, IDV indices are less than 50 (Table 3.5).

Table 3.5. Cultural clusters

Country	Rank in Individualism Index	Index	Nature of Society
US	1	91	Individualist society
India	32	48	Collectivist society
Malaysia	51-53	26	Collectivist society
China	58-63	20	Collectivist society
South Korea	65	18	Collectivist society
Taiwan	66	17	Collectivist society
Trinidad	67-68	15	Collectivist society

IDV offers a relative score ranging from 0 to 100. Countries with scores close to 0 are the most collectivist societies, and countries with scores close to 100 are the most individualist societies. The index does not suggest any cut-off point between individualist and collectivist societies. This study considers the mid-point, i.e., 50 as the cut-off point between individualist and collectivist societies. Based on this demarcation, the US falls in the individualist society category, and all other countries included in this study fall in the collectivist society category. The index consists of 76 countries and does not have a score of Barbados. Due to socioeconomic and geographic proximity to Trinidad, Barbados is also considered a collectivist society for this study. Figure 3.1 presents the directions of the relationships among the variables the study examines.

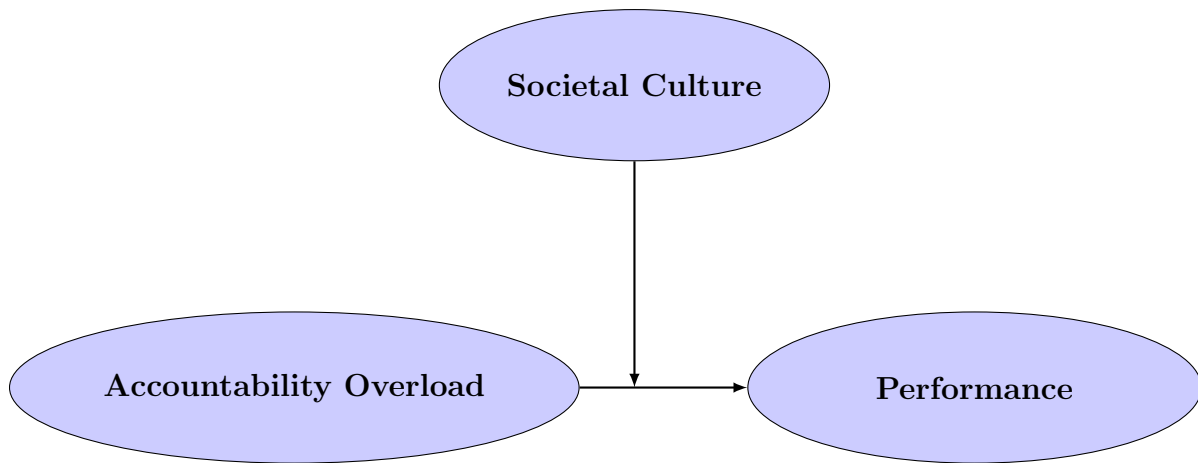


Figure 3.1. Directions of relationships among latent variables

Controls

The study considers demographic factors such as gender, age, and tenure in government organizations as control variables as these are found to be related to various organizational outcomes. Age and gender are used as categorical variables, and tenure in government is treated as a continuous variable.

3.6 Results and discussion

The study uses factored variables and employs Ordinary Least Square (OLS) regression to find the relationship between dependent and independent variables. It develops three models. The first model is the combined model and contains all observations without distinguishing country or culture. The second model differentiates between individualist and collectivist societies, and the third model tries to validate the differences (or similarities). Overall responses to the items used to measure perceived AO and perceived performance, descriptive statistics, and regression output of the models are demonstrated and discussed in the following sections subsequently. Figure 3.2 below shows the responses to the survey items.

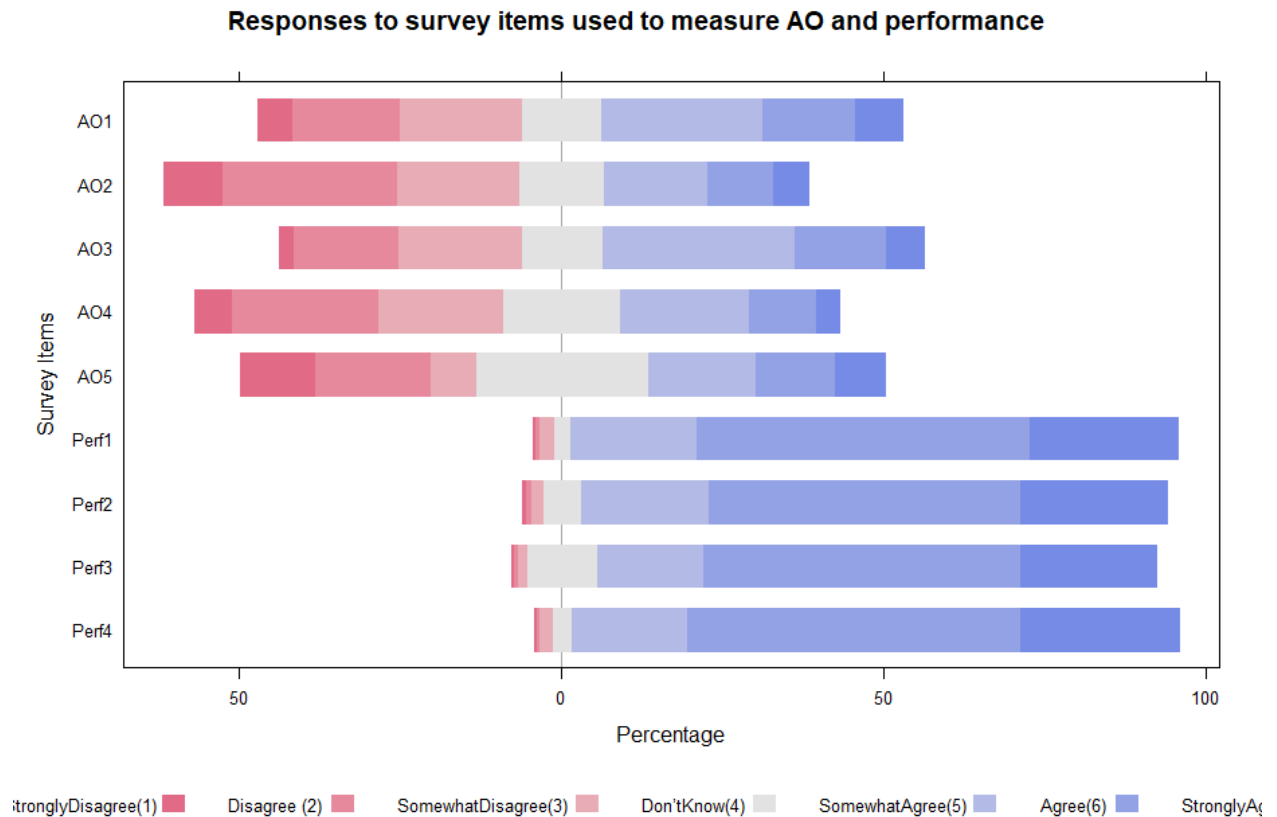


Figure 3.2. Responses to survey items for accountability overload and performance

The responses to the items of AO demonstrate considerable variation. Nearly 50% of the respondents claim that policies and rules are rigid and restrict the scope of consultation and consensus, and 47% of the respondents report feeling pressed to meet unrealistic objectives or deadlines. For these two items, the ratio of positive responses (agreement) is greater than the proportion of disagreement. Similarly, almost 38% of respondents feel that there is undue external influence in hiring while 36% of respondents disagree with the statement.

However, the proportion of disagreement is higher for the remaining two items: 34% of participants agree that standard of merit is unclear while 48% disagree; and nearly 31% of participants feel that it is more important to be liked by superiors than to perform well, while 37% disagree. Overall, the responses to AO questions demonstrate the existence of perceived AO, though the presence does not seem very strong. The mixed responses may be an indicator of cultural influence, which is examined in the latter part of this result section.

For the items used to measure perceived performance, the positive response is overwhelmingly higher than the negative response or disagreement. The ratio of agreement is 86% or higher for all the items. This result indicates a strong self-awareness about the perceived performance of the respondents. The descriptive statistics of all variables under investigation are shown in Table 3.6. The mean of performance is 5.84, which is closer to the upper end

Table 3.6. Descriptive statistics

Variables	Observation	Mean	SD	Minimum	Maximum
Performance	3824	5.84	.7683658	1	7
Accountability Overload	3835	3.87	1.138121	1	7
Individualist Society	3846	0.44	.4962203	0	1
Female	3785	0.47	.4989653	0	1
Age 35-44 years	3846	0.26	.4378397	0	1
Age 45-54 years	3846	0.30	.4583399	0	1
Age above 54 years	3846	0.22	.4168895	0	1
Years in Government	3823	17.97	10.24538	0	1

of the Likert scale (7 is for strongly agree), and the mean of AO (3.87) is somewhat above the mid-point of the scale. Overall, the individualist society consists of 44% of responses,

and female constitutes 47% of the responses. Age groups are almost uniformly distributed, with the highest 30% for age 45-54 years. On average, the respondents have 17.97 years of experience in the public sector. Table 3.7 shows the correlations among the variables.

Table 3.7. Correlations among the variables

	1	2	3	4	5	6	7	8
1. Performance	1.00							
2. AO	-0.23***	1.00						
3. Individualist Society	0.33***	-0.44***	1.00					
4. Female	0.06***	0.05**	-0.03	1.00				
5. Age under35 years	-0.12***	0.15***	-0.26***	0.05**	1.00			
6. Age 35-44 years	-0.13***	0.08***	-0.15***	0.02	-0.30***	1.00		
7. Age 45- 54 years	0.08***	-0.05**	0.09***	-0.04**	-0.33**	-0.39***	1.00	
8. Age above 54 years	0.16***	-0.16***	0.30***	-0.02	0.27***	-0.32***	-0.35***	1.00
9. Years in Govt.	0.14***	-0.11***	0.10***	-0.02	-0.48***	-0.24***	0.30***	0.39***
*** $p < 0.001$, ** $p < 0.05$, * $p < 0.1$.								

AO shows a negative and significant correlation with the performance which conforms to the assumption held in the study: AO is negatively associated with performance. Individualist society shows a positive correlation with performance and a negative correlation with AO. The correlation upholds the generally held perception that individualist society is more performance-oriented than collectivist societies. The negative correlation between

individualist society and AO also supports the assumption outlined in hypothesis two: the negative association between performance and AO is stronger in an individualist society.

Among control variables, females show a positive and significant correlation with both performance and AO compared to males. This may indicate that females are affected less under AO and perform better than males under excessive accountability pressure. Age groups show varied correlations with performance and AO. Respondents of age 44 years or less show a negative correlation with performance and a positive correlation with AO. Conversely, respondents of age 45 years or above manifest a positive correlation with performance and a negative correlation with AO. Tenure in government shows a positive and significant relationship with performance and a negative relationship with AO.

3.6.1 Performance and accountability overload

The regression result (Table 3.8) shows that performance is negatively associated with AO with a coefficient of -0.10 while controlling individualist society, age, gender, and tenure in government. That means with one unit increase in accountability, performance decreases by 0.10 units (10%). The result is significant at $p < .001$ level.

The result supports hypothesis one of the study: performance is negatively associated with AO. Under excessive accountability, the efficiency, effectiveness, and quality of work decrease. Employees may become preoccupied with accountability expectations, and more concerned about accountability ignoring the performance requirement and mission objective [27, 103, 140, 152, 155, 256].

The result conforms to the existing literature on AO, which holds that excessive performance pressure, mismatched expectation, and ambiguity in performance criteria lead to unintended consequences, performance distortion, and gaming [155]. In performance distortion and gaming, performance management focuses on pseudo-performance criteria and standards by ignoring the ultimate objective of performance management and resultantly un-

Table 3.8. Performance and accountability overload (OLS output)

Performance	Coefficient	Robust Std. Err.	t	$p > t $	[95% Conf. Interval]	
Accountability overload	-.1005488	.0205108	-4.90	0.000	-.1407645	-.0603331
Individualist Society	.4898527	.0336499	14.56	0.000	.423875	.5558304
Female	.1676987	.028418	5.90	0.000	.1119793	.223418
Age 35-44 years	-.099614	.0462273	-2.15	0.031	-.1902523	-.0089757
Age 45-54 years	.0238942	.0511415	0.47	0.640	-.0763793	.1241677
Age above 54 years	.0582853	.0561107	1.04	0.299	-.0517313	.1683019
Years in government	.0053292	.0018206	2.93	0.003	.0017596	.0088989
Constant	-.3866453	.0433153	-8.93	0.000	-.471574	-.3017165
Observations	3196					
R-squared	0.1433					

dermines the effectiveness and quality of the program [155]. It is also found that when rules clash with professionalism, output implementation is compromised [152]. Excessive regulations hinder the creativity and natural ability of employees and make them underperformer in the organization.

The negative association between AO and performance is explicable with SET, which maintains that the reward of the social exchange follows the principle of diminishing marginal utility [32]. With the increase of the number of exchanges, the amount of additional rewards decreases. Similarly, the output variable of this study, ‘employee performance’ decreases when accountability expectation becomes too high.

The result also indicates that public servants consider themselves stewards, not agents of the principal. Therefore, AO may demotivate them and reduce their commitment to the organization. Though NPM and following reforms measures emphasize managerial accountability, i.e., managerial performance, public servants still perceive stewardship as an

important component of accountability [138]. They do not consider themselves merely agents but stewards and align their interest with the interest of the organization [222]. Therefore, treating them as an agent and enforcing strict control on them demotivates them toward achieving performance goals [93]. In this way, the result defies the principal-agent framework and supports stewardship theory.

It also supports the notion of internal responsibility or inner accountability [90]: accountability imposed from external sources is not enough and not effectual. Felt accountability is a subjective construct of the accountant, and external managerial control proves ineffectual [232]. A high level of trust, not external control, may improve accountability relationships [83].

In comparison to collectivist society, individualist society shows a strong positive association with performance with a coefficient of 0.49 ($p < .001$). This may indicate the strong performance-oriented work culture of the west though eastern countries such as China, South Korea, and Taiwan also show strong work ethic. The relationship of performance with gender (female) is significant and positive. Female, in comparison with male, shows 17% higher performance. The relationship is significant at $p < 0.001$ level. The result supports the notion of more positive outcomes with female employees in the organization. Age groups show varied associations with performance. In comparison with respondents under 35 years, respondents aged 35-44 show a negative association, and age groups 45 and above do not manifest any relationship with performance. The results indicate that fresh recruits are more performance-oriented than other employees. The result shows that tenure in government has a positive association, though not strong, with performance.

3.6.2 Accountability overload and performance across individualist and collectivist cultures

Table 3.9 shows the regression output between performance and AO in individualist and collectivist societies.

Table 3.9. Regression output for individualist and collectivist societies

Performance	Individualist Society	Collectivist Society
Accountability overload	-0.11***	-0.08**
Female	0.23***	0.07
Age 35-44 years	-0.11	-0.14*
Age 45-54 years	-0.17*	0.08
Age above 54 years	-0.14	0.18
Years in government	-0.00	0.01***
Constant	0.39***	-0.52***
Observations	1415	1781
R-squared	0.0560	0.0687

*** $p < 0.001$, ** $p < 0.01$, * $p < 0.05$.

Overall, it shows that performance is negatively and significantly associated with AO with a coefficient of -0.10 at $p < 0.001$ level. The relationship holds for both individualist and collectivist societies. However, the strength and level of significance vary in individualist and collectivist societies. In the individualist society, the coefficient is -0.11 at $p < .001$ level whereas, in the collectivist society, the coefficient is -0.08 at $p < .01$ level. The negative association is stronger in the individualist society than the collectivist society.

The result exhibits that the performance of civil servants in the individualist society is affected more severely than that of the collectivist society. Individuals are solely accountable for their performance in the individualist society and bear the excessive burden of accountability themselves. In this situation, the performance of individuals should be affected more severely. On the other hand, in the collectivist society, the group and individuals bear the accountability pressure. Their accountability is shared or collectivist accountability or diffused accountability. As a result, individual performance under AO should be affected less.

Table 3.10. The influence of culture on the relationship between performance and accountability overload

Performance	Coefficient	Robust Std. Err.	t	$P > t $	[95% Conf. Interval]	
AO	-.0995368	.0304858	-3.27	0.001	-.1593105	-.0397631
Individualist Society	.4896016	.033793	14.49	0.000	.4233433	.5558599
AO*IndiSoc	-.0023098	.0395861	-0.06	0.953	-.0799267	.075307
Female	.1677456	.0284136	5.90	0.000	.1120348	.2234564
Age 35-44 years	-.0995182	.0463192	-2.15	0.032	-.1903367	-.0086997
Age 45-54 years	.0240328	.051252	0.47	0.639	-.0764574	.1245231
Age above 54 years	.058529	.056339	1.04	0.299	-.0519353	.1689933
Years in government	.0053273	.0018211	2.93	0.003	.0017568	.0088979
Constant	-.3870686	.0441675	-8.76	0.000	-.4736683	-.3004689
Observations	3196					
R-squared	0.1433					

However, to examine whether the difference is significant, and if culture significantly influences the relationship, this study undertakes further analysis by interacting cultural variable with AO. The result is shown in Table 3.10.

Table 3.10 indicates that interaction between AO and individualist society (AO*IndSoc) is not significantly associated with performance ($p < .963$). The result rules out the possibility of moderating effect of culture on the relationship between performance and AO. To probe the effect further, the study produces a marginsplot with 95% confidence interval (Figure 3.3).

The plot shows the slopes of the relationship between performance and AO in individualist versus collectivist societies on the mean and plus-minus one standard deviation of the mean of AO. For both cultures, the slopes are negative and almost the same. The plot proves that culture does not moderate the relationship between performance and AO. Based on the regression results with interaction term and the marginsplot, the study concludes that

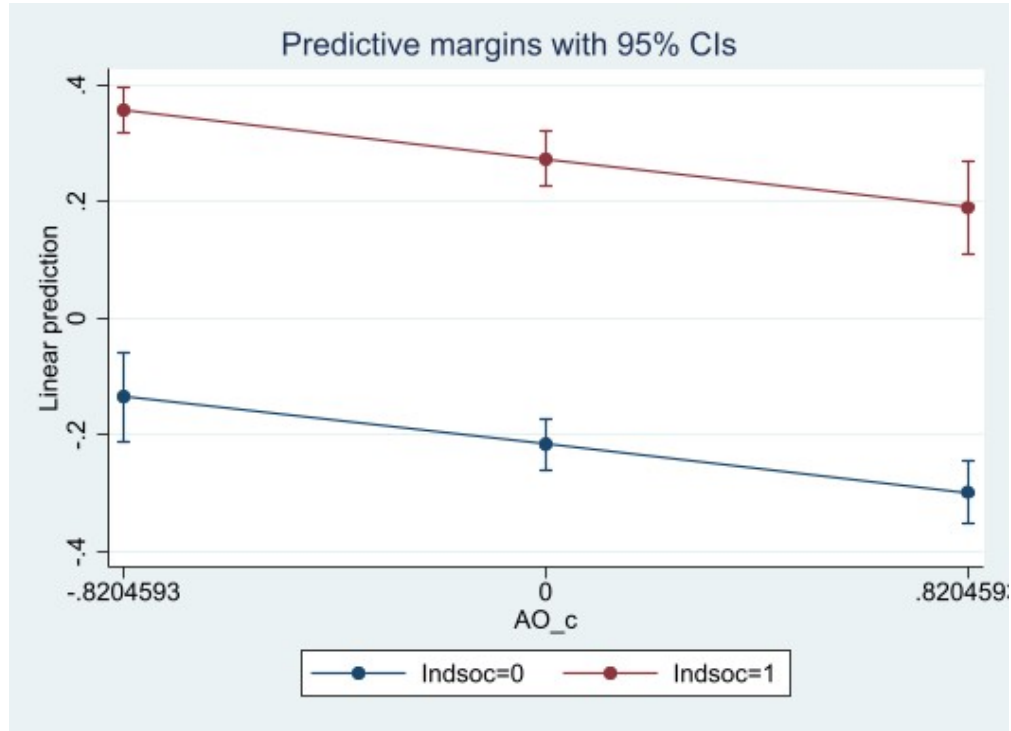


Figure 3.3. The influence of culture on the relationship between performance and AO

hypothesis two is not supported. Thus, the relationship between performance and AO does not vary across societal cultures.

3.7 Limitations of the study

The study may contain several limitations. Firstly, it is prone to common method bias as responses for both dependent and independent variables are collected from the same source, and self-reported [88, 129]. Secondly, the study offers a modest effort to capture cultural perspectives. However, some major cultural regions are excluded from the study. For example, it does not have representation from Nordic, Germanic, Latin European, African, Eastern European, Middle Eastern, and Latin American cultural clusters [123]. Besides, within the collectivist society, there exist significant cultural differences among Confucian (China, South Korea, and Taiwan), Southeast Asian (India and Malaysia) [123], and Caribbean (Barbados

and Trinidad) countries [123]. This categorization falls in line with the GLOBE study [123] though Caribbean countries are not included in the GLOBE study.

Collectivist countries of this study broadly fall into two administrative traditions: Confucian versus British post-colonial administration. People in Confucian cultures are more obedient, conflict-avoiding, and duty-driven. Society, hierarchy, and group are core concepts of the Confucian tradition [203]. On the other hand, countries with British post-colonial tradition are now shifting from hierarchical Weberian administration and embracing numerous reform measures akin to western developed nations. A study conducted by Berman et al. [30] found that Southeast Asian countries (particularly, India) score less on group belonging in comparison to Confucian or even US administrative traditions. Therefore, a significant difference between Confucian and British post-colonial administrations should be expected when exposed to AO. Even within British post-colonial tradition, Caribbean administrative culture differs from that in India and Malaysia as they are more influenced by western culture like the US. Therefore, further study is required to examine the nuances among these cultural clusters and their influence on the relationship of performance and AO.

Thirdly, the study uses preexisting survey data. Though the survey contains accountability, AO, and performance items, it is not specifically designed to measure AO. The survey items are well-loaded onto the variable under investigation. However, using a survey designed to collect data on AO would improve the validity of measurement.

Fourthly, the data may contain some measurement variance although the scholars who collected them took possible measures to avoid it. Extant literature [3, 207, 270] predicts possible variance at the measurement or item levels despite overall universality. The outcome variables may differ due to variance in measurement variables [175] or differences across cultures [177]. Finally, the study is not free from selection bias as some samples are selected based on convenience. For example, a group of respondents from China were selected from a

training course and considered representative as the course was mandatory for the employees of the same grades [30].

3.8 Implications for researchers and practitioners

This study adds empirical findings on the relationship between AO and performance. To some extent, it fills the research gap in the Public Administration field, which lacks empirical study on the nature and influence of AO. The study strengthens the findings of the negative influence of AO, which is quite common in other social science disciplines. It will encourage Public Administration scholars to examine the issue further and find the effect of AO on other organizational outcomes, apart from performance. The study also demonstrates that the influence of AO has no cultural sensitivity. It will remind the scholars of the issue of convergence across societal cultures in studying the effect of AO.

The definition and framework of AO developed in this study offer a flexible workable definition to conceptualize AO and operationalize it in research. The elements of AO identified in the study will act as a basis for developing a scale for measuring AO on public sector employees. It is quite common in Public Administration literature to measure perceived job satisfaction, organizational commitment [164, 169], motivation [193], performance [190], and accountability [109] by using various measurement scales. Such scale or study on perceived AO is absent in the literature. This study provides a conceptual and empirical foundation to develop the scale and measure perceived AO which should interest scholars to further research in the area.

The study also indicates that P-A framework may not always work to explain accountability relationships. Other theories and concepts are essential to examine the relationship between the accountholder and the accountant. For example, accountant is not always a self-serving economic person and does not work on maximizing self-interest. Rather, the accountant may work as a steward and possess intrinsic motivation and shared interest with

the organization. Therefore, stewardship theory can be an appropriate alternative to explain accountability relationships in public sector organizations.

For practitioners, the study gives an important message that too much accountability can be counterproductive. There should be a balance between accountability and control and freedom of the employees. Besides accountability requirements, measures for motivation may work better towards employee performance and organizational productivity. The issue of AO is equally sensitive in both individualist and collectivist societies. Therefore, managers from both cultures should attach equal importance to the issues of AO.

3.9 Conclusion

This study examines the relationships between perceived AO and the perceived performance of public sector employees across societal cultures. It fills the research gap by empirically examining the relationship between AO and the performance of public servants in a comparative setting. Specifically, the study answers the questions such as (1) How does accountability overload affect the performance of public servants? And (2) How does societal culture influence the relationship between accountability overload and performance? It uses P-A framework, stewardship theory, and social exchange theory to explain the phenomenon of accountability overload and examine its effect on performance.

Based on the characteristics and elements of AO identified in the systematic literature review conducted in Chapter Two, the study develops a definition of AO and operationalizes the elements of AO. It maintains that too much accountability, in scope and intensity, is counterproductive and undermines the goal of the organization and purpose of accountability itself. Therefore, this study defines perceived AO as a state of accountability that makes the accountor feel that the accountability requirement is too high in scope or intensity and detrimental to the performance or accountability system. The definition captures both causes

and consequences and, in the way, includes both pre-factum and post-factum [81] dimensions of AO.

The definition is flexible and encompassing enough to capture the concept of AO, which, like accountability [173, 232, 256], is difficult to capture objectively. It is a significant development since the foundational definition of AO given by Bovens, Schillemans, and Hart [37] who conceptualize AO objectively and consider accountability as a static and formalized relationship. The concept of Bovens, Schillemans, and Hart [37] contradicts general assumptions about accountability which is considered chameleon-like [172, 232] and ever-changing [173, 256]. In addition, as a social construct, accountability encompasses both formal and information expectations and relationships. The definition offered in this study contains the flexibility to accommodate the changing and expanding nature of accountability and both formal and informal accountability relationships.

The study uses data from the survey “Current Trends and Emerging Issues in Asia-Pacific HRM” [31]. The survey was conducted in 2011 and 2016, covering as many as eight countries, including Barbados, China, India, Malaysia, South Korea, Taiwan, Trinidad, and the US. The survey contains 119 questions entailing a wide array of organizational management topics such as human resource strategies, performance, organizational culture, PSM, organizational commitment, merit, leadership, and ethics. The responses are measured on 7-point Likert scale containing values from 1 for “strongly disagree” to 7 for “strongly agree.” The total dataset consists of 3,846 surveys of senior employees, supervisors, and lower managers working in civilian agencies of national governments.

By conducting an OLS regression, the study finds a negative association between AO and employee performance. The result supports the hypothesized relationship between AO and performance. However, the study concludes that the relationship between performance and AO does not vary across societal cultures. The conclusion contradicts hypothesis two, which predicted a stronger negative relationship in individualist society than in collectivist

society. Thus, the results support that AO is a universal phenomenon and affects public sector employees irrespective of cultural backgrounds.

CHAPTER 4

THE EFFECT OF ETHICAL LEADERSHIP ON ACCOUNTABILITY OVERLOAD OF PUBLIC SECTOR EMPLOYEES

4.1 Abstract

The study examines the effect of ethical leadership on accountability overload and the mediating role of the ethical environment on the relationship between ethical leadership and accountability overload. The study uses the same data as chapter three and employs Structural Equation Modeling (SEM) under maximum likelihood estimation to examine the relationships. It finds that ethical leadership reduces accountability overload among employees and enhances the ethical environment in the organization. However, the ethical environment does not affect accountability overload or mediate the relationship between ethical leadership and accountability overload. Thus, the study underscores the efficacy of ethical leadership in reducing accountability overload among employees irrespective of the ethical condition in the organization.

4.2 Introduction

The study examines the effect of ethical leadership (EL) on accountability overload (AO) among public sector employees. AO is a state of accountability that makes the accountant feel that the accountability requirement is too high in scope or intensity and detrimental to the performance or accountability system. It costs an extraordinarily high proportion of time and effort of the accountant and undermines the performance and objectives of the individual and the organization [37, 140]. It results from excessively high accountability or performance requirements [37], ambiguous and arbitrary goals or performance standards

[68, 133, 152, 155], and accountability requirements imposed by illegitimate accountholders [133].

With the attributes such as honesty, morality, fairness, trustworthiness, and compassion for the subordinates [47, 134, 159], EL does not impose overload of accountability on the employees, and they accept the activities of ethical leader as legitimate and acceptable. Thus, a balance between the level of accountability and an environment of productivity is expected to prevail in the organization under EL. However, the relationship has not yet been examined.

Leadership scholars agree with James McGregor Burns's proposition that "leadership is one of the most observed and least understood phenomena on earth" [49, p. 2]. Leadership is yet to be fully appreciated, and many aspects of leadership, which are continuously emerging, are understudied. Particularly, new genres of leadership such as e-leadership, spiritual leadership, shared leadership, authentic leadership, EL, and servant leadership deserve in-depth study in the 21st century [116].

Among various genres of leadership, EL occupies the center of public and scholarly attention lately in the aftermath of the global financial crisis and revelation of unethical practices involving leaders from both private and public sectors [70, 74, 130]. Organizational researchers are taking a renewed interest in EL, which has multiple implications on organizational outcomes such as job satisfaction, organizational commitment, retention [2, 26, 73, 134, 168, 201], performance, and productivity [26, 70]. The exploration becomes imperative in the context of the dwindling credibility of leadership, waning trust in the government, and increased expectations for ethical behavior in organizations [47, 130, 196]. This study particularly focuses on EL as ethical practice in the organization is considered one of the means to ameliorate AO [155].

Moreover, the study on leadership in general and EL is disproportionately aligned with western society [10, 134, 247] and dominated by the private sector context. Leadership in

a cross-cultural perspective, especially in the public sector context, is understudied. So far, most notable studies on cross-cultural leadership are conducted by the GLOBE (Global Leadership and Organizational Behavior Effectiveness) project [54, 122, 123], which focus on cross-cultural leadership in the private sector context. Comparable studies on public sector leadership that match the GLOBE study are few [254]. Regarding the number of studies on EL, Public Administration is also far behind the disciplines such as Business or Management. A topic search on September 17, 2021, on the Social Sciences Citation Index (SSCI) of the database “The Web of Science” by using “Ethical Leadership” produces as many as 2,322 articles in which only 64 (2.76%) are from Public Administration journals. In contrast, the numbers of Business and Management articles are 784 (33.76%) and 723 (31.14%) respectively. The search result indicates a strong need for study on EL in the field of Public Administration.

In this context, this chapter examines EL and its effect on AO in the public sector in cross-cultural contexts. The study investigates both the direct and indirect influences of EL on AO as EL creates an Ethical Environment (EE) [76], which further influences the relationship of EL and AO in an organization. The current study offers a primary contribution to the literature by exploring the direct effect of EL on AO and the mediating role of EE on the relationship between EL and AO in public sector organizations across cultures. The research questions that this study aims to answer are-

1. How does ethical leadership affect accountability overload in public sector organizations?
2. How does an ethical environment influence the relationship between ethical leadership and accountability overload?

4.3 Theoretical background

As the theoretical framework, this study employs social learning theory (SLT) and social exchange theory (SET) to investigate the relationship between EL, EE, and AO. The theories are illustrated in the following sections.

4.3.1 Social learning theory (SLT)

SLT suggests that people learn from society: from what they observe and experience [16]. The classic example is the imitation by children who try to mimic their role models (e.g., father, mother, and close relatives) around them. Numerous scholars [28, 47, 74, 76, 159, 169, 178] applied SLT to study EL and its influence on the various organizational outcomes. Ethical leaders exert idealized influence and demonstrate high moral standards, interpersonal justice, and compassion for the organization and the subordinates [47, 76]. In return, they are viewed as role models and followed by the employees [74, 159]. Thus, an environment of reciprocity of ethical behavior prevails in the organization.

Reward and punishment facilitate SLT: the behavior that faces punishment is less likely to be repeated, whereas rewarded behavior increases. The position of ethical leaders in the hierarchy helps them to draw attention and influence the employees through emphasizing particular messages such as ethical requirements [47]. They reward positive behavior and penalize undesired behavior [159]. In effect, EL promotes ethical practices and creates an EE in the organization, and employees learn from the practice of EL and EE and try to follow the norms and standards expected in the environment [46, 47].

4.3.2 Social exchange theory (SET)

Social exchange theory (SET) emphasizes the reciprocity of social norms [32, 33]: people living in a society or working in an organization feel obliged to reciprocate what is bestowed

upon them. Thus, positive behavior by management produces positive reciprocity from the employees [99]. For example, managerial trustworthiness and procedural justice increase job satisfaction of the employees, and family-oriented incentive structure, the trustworthiness of the management, and procedural fairness decrease their turnover intention [139]. Conversely, negative actions by the management demotivate employees and divert them to counterproductive attitudes and behavior [191].

SET propounds long-term and voluntary obligation in which employees view the organization as a positive entity sympathetic to their values and interests and, in return, employees reciprocate with good behavior [9]. People are conformists and approval-seekers [242, 243], and want to satisfy perceived expectations of the society and organization. People working in the organization try to meet the expectations they feel from their surroundings. This expectation is self-imposed and originates from formal institutional arrangements and informal organizational and social norms and practices.

Two types of social exchanges prevail in an organization: exchange between organization and employees, i.e., Perceived Organizational Support (POS) and exchange between supervisor and employees or Leader-Member Exchange (LMX) [85]. Fairness in organizational practices, organizational support, and employee-focused human resource practices constitute POS [191]. LMX propounds that leader involves in different types of exchanges and relationships with the followers [63] and the relationships involve mutual trust, commitment, and attachment [100]. High-quality LMX induces positive outcomes such as enhanced performance [158], organizational commitment, motivation, and retention intention [99]).

SET supports a soft approach rather than an economic exchange or mechanistic approach. In economic exchange, the relationship is based on binding contracts and subject to legal actions. The mechanistic approach of HR practice focuses on strict enforcement of rules and regulations and control of the employees [146]. The approach reminisces the days of scientific management [241] and McGregor's Theory X [162]. Conversely, the soft approach

is voluntary and considers employees as proactive workforce who are trustworthy and self-motivated [146]. The approach is akin to McGregor’s Theory Y [162, 161] and Friedrich’s [90] inner accountability.

Thus, SET is useful to study the relationship between EL, EE, and AO. Through LMX, a positive exchange of ethical behavior between the EL and the followers should occur. As a result, the unethical burden on the followers should go away, and an environment of ethical practices should prevail in the organization. POS promotes a fair, supportive, and people-oriented environment in the organization, and employees feel less stress or accountability pressure.

4.4 Literature review and hypotheses

4.4.1 Ethical Leadership

EL is “the demonstration of normatively appropriate conduct through personal actions and interpersonal relationships, and the promotion of such conduct to followers through two-way communication, reinforcement, and decision-making” [47, p. 120]. As a “moral person,” EL demonstrates normatively appropriate behavior and as a “moral manager,” EL enforces moral and ethical practices in the organization [46, 47, 78, 270]. The “moral person” acts as a transformational leader by exerting idealized influence whereas the “moral manager” introduces and enforces codes, norms, regulation, and reward system like a transactional leader [26].

With the exceptional quality of honesty, morality, fairness, trustworthiness, accountability, and compassion for the subordinates [46], ethical leaders become role models in the organization and foster various aspects of organizational behavior [47, 159]. As a result, employees in the organization accept ethical leaders positively and reciprocate by demonstrating similar behavior and organizational citizenship.

While conceptualizing EL, scholars attach several positive attributes to EL. Treviño, Brown, and Hartman [247] found that people associate honesty, fairness in conduct, ethical role modeling, ethical values, and guardian of ethical practice with EL, which contains components such as consideration behavior, interactional fairness, idealized influence, affective trust in leader, and aversion to abusive supervision [47]. EL not only demonstrates ethical conduct but also holds followers accountable for ethical behavior [47].

Later, De Hoogh and Den Hartog [71, p. 298] identified three dimensions of EL behavior such as “fairness,” “power-sharing,” and “role clarification,” which was extended to seven by Kalshoven, Den Hartog, and De Hoogh [134, p. 54] by the inclusion of “integrity,” “ethical guidance,” “people-orientation,” and “concern for sustainability.” De Hoogh and Den Hartog [71] and Kalshoven, Den Hartog, and De Hoogh [134] added three distinct attributes such as power sharing, role clarification, and concern for sustainability to the list of Trevino and her colleagues [47, 247].

Eisenbeiss [84] recognized four central ethical orientations of EL such as “humane orientation,” “justice orientation,” “responsibility and sustainability orientation,” and “moderation orientation” (p. 802). Humane orientation advocates treating others with “dignity and respect” and upholding wellbeing of followers. Justice orientation supports “fairness” and “indiscrimination” in decision and action. Responsibility and sustainability orientation emphasizes the welfare of society and environment. Moderation orientation refers to “temperance,” “humility,” and “balanced leader behavior” [84, pp. 795-7].

In essence, EL contains exceptional personal qualities such as honesty, integrity, fairness, and ethics. What dominates the characteristics of EL is the nature of conduct with the followers. EL is people-oriented and concerned for the wellbeing of the followers and the sustainability of the efforts and overall outcome. EL exerts idealized influence, empowers followers, promotes voice and participation, and treats followers with respect, dignity, and

fairness. Moreover, EL avoids ambiguity, discrimination, and abusive behavior and acts as an ethical guardian.

However, many of the attributes of EL have commonality with those of charismatic, transformational, servant, authentic, and spiritual leaderships [46, 84, 116]. The following section shows how EL is different from other varieties of leadership and stands out as a distinct genre.

4.4.2 Ethical leadership: Distinct from other leadership genres

EL is distinct from charismatic, transformational, servant, authentic, and spiritual leadership despite some common denominations. The similarities and differences are exhibited in Table 4.1 which is constructed based on the work of Brown and Treviño [46, p. 598], Trice and Beyer [250], Conger and Kanungo [60], Weber [260], and Yukl, Mahsud, Hassan, and Prussia [268, pp. 39-40]. For example, charismatic leaders emerge out of social crisis [260, 261], may have a radical vision, and followers perceive them as the savior of the crisis [60, 260, 261], emulate them and offer unquestionable loyalty to the leaders [250]. Charismatic leaders often create a “larger than life portrait” [18, 121]. Followers of EL also identify themselves with the leaders and emulate them. However, the interaction is reciprocal: ethical leaders not only demonstrate ethical behavior but also transact it to the follower and empower them. In exchange, followers reciprocate the behavior of ethical leaders [46]. Transactional component and empowering followers are essential components of EL, and, in contrast, charismatic leaders want unquestionable loyalty and keep followers dependent on them without empowering [79].

Transformational leadership is a process through which leaders and followers enhance the morality and motivation of each other toward achieving a collective goal [49]. It is about transforming the followers through idealized and intellectual stimulation [21]. Transformational leadership focuses on the vision, mission, values, and objective of the organization and

influences the employees toward achieving them [21, 46, 47]). Idealized influence, concern for the followers, ethical decision-making, and integrity are common elements of both transformational and ethical leadership [46, 47]. Both EL and transformational leadership induce leader-follower reciprocity and strive for common interest [207].

However, transformational leader emphasizes vision, values, and intellectual stimulation and consider ethical aspect as a peripheral issue and one of the many attributes [46]. On the contrary, the ethical aspect is the core of EL and vision, mission, values, and objective are subordinate to ethical consideration. Moreover, unlike transformational leadership, EL is about personal attribute, behavior, and act [207, 267]: EL shows normatively appropriate behavior and transmits the behavior among followers.

Specifically, EL differs from charismatic and transformational leadership in two common ways. Firstly, both transformational and charismatic leaderships might have ethical and unethical elements [21, 22, 61, 125, 266], though many scholars distinct transformational leaders from the pseudo transformational leaders [22] and socialized charismatic leaders from personalized charismatic leadership [124, 125], whereas EL always possesses ethical components. Influencing followers is one of the core components of transformational, charismatic, and ethical leaders. Influencing can raise several ethical questions: motivation can be raised toward risky strategy, changes belief of the subordinate, and can affect different stakeholders disproportionately [267]. EL treats these kinds of influences as unethical practices and avoids them, whereas these are not major concerns for transformational or charismatic leadership [267]. Secondly, ethical leaders not only demonstrate idealized behavior or role modeling but also transact ethical standards in the organization. Thus EL has a transactional component [46, 207, 247], which is absent in both transformational and charismatic leadership.

Ethical leaders have several commonalities with servant leadership. Both of them are empathetic to their followers, allow freedom and voice, are sincere for the growth of followers, work as stewards [101, 235, 268], and above all, behave ethically [89]. However, servant

Table 4.1. Ethical leadership: Similarities with and differences from other leadership genres

Leadership genres	Key similarities with EL	The main difference from EL
Charismatic leadership	Altruism Role modeling	–EL empowers followers and promotes reciprocity –Charismatic leaders require unquestionable loyalty from the followers
Transformational leadership	Altruism Ethical decision making Integrity Role modeling	–EL emphasizes ethical and moral conduct and management of the conduct –Transformational leader emphasizes vision and intellectual inspiration
Servant leadership	Altruism Stewardship	–EL emphasizes ethical and moral conduct and management of the conduct –Servant leadership uses “persuasive mapping and emotional healing”
Authentic leadership	Altruism Ethical decision making Integrity Role modeling	–EL emphasizes moral management and awareness about others –Authentic leaders emphasize authenticity and self-awareness
Spiritual leadership	Altruism Ethical decision making Integrity Role modeling	–EL emphasizes moral management –Spiritual leaders emphasize visioning, hope, and faith

leaders put the philosophy to serve first then aspire to lead [101, 230]. The work that inspired Greenleaf, the pioneer of the concept, the most was Hermann Hesse’s “Journey to the East.” The protagonist of the novel was Leo, a servant of the team. The team recognized the crucial role of Leo only after his disappearance because the team was dysfunctional in his absence [101]. The leadership role of Leo was not identifiable when Leo was present in the group.

Therefore, a servant leader is a servant first, then a leader, whereas an ethical leader is already a role model in the society or organization [249]. Conversely, EL is not a servant, he or she is a moral manager along with a role model [249] and prominent in the organization, easily recognizable, and followed. In addition, servant leaders put followers' interest first, which demonstrate a selfless spirit that is not an integral part of EL. Moreover, some elements of servant leadership such as "persuasive mapping," "wisdom," and "emotional healing" [19, pp. 318-9] are not common with EL [268]. Particularly, persuasive mapping and emotional healing can be used for unethical purposes [268].

The dimensions of authentic leadership include moral positivity, awareness about self the followers' values, transparency, positive psychological capital, and authentic behavior [12, 13, 156]. Authentic leadership is considered the core of transformational, ethical, and servant leadership [12]. Altruism, ethical decision-making, integrity, and role modeling are common components of authentic leadership with EL [46]. However, authentic leaders emphasize authenticity and self-awareness, whereas EL focuses on the moral management of the followers and awareness of others [46].

Attributes of spiritual leaders such as altruism, integrity, role modeling, and ethical conduct [46, 205] are common with EL [46]. However, like authentic leadership, moral management is absent in spiritual leadership [46]. Instead, spiritual leaders focus on vision, hope, and faith. Service is a vocation to a spiritual leader, and spiritual leader expects the same from the follower [46]. To conclude, it is mainly the ethical management component that distinct EL from other close varieties of leadership.

4.4.3 Ethical leadership and accountability overload

Ethical leadership has several behavioral dimensions that refrain a leader from imposing excessive accountability on the followers. Dimensions such as ethics and fairness, power-sharing, role clarification, and people-oriented behavior [47, 71, 134] should lead to a reduc-

tion of excessive accountability. Being ethical and fair, an ethical leader does not impose something unfair or unethical on the organization and its employees or clients. An ethical leader takes responsibility for action and avoids favoritism [47, 71, 72, 134].

By sharing power, EL makes the follower part of the decision-making process [72, 134], which empowers the follower with more control over their activities [267] and reduces the accountability burden. EL promotes voice and dialogue [26]. In dialogue, participants are equal even though they may represent different positions and have differences in status. They act on mutual respect and trust, allow others to work on equal footing, and restrain themselves from using coercive measures. They react with empathy if there are disagreements among them [209]. Thus, allowing followers to participate in decision-making and promoting dialogue, EL reduces AO on the employees.

EL ensures transparent performance criteria and clear expectations from the follower [71, 134] and reduces favoritism in public sector organizations [10]. A clear role classification and performance expectation reduce ambiguity and contradictions, two of the principal sources of AO [68]. In addition, for EL, role clarity elicits positive behavior from the employees [179]. Thus, EL requires fewer regulatory measures to enforce ethical behavior in the organization [78].

Moreover, EL is trustworthy, trusts subordinates, and increases trust in the organization [180]. When managers trust employees, they empower employees, delegate authority, and allow greater control over their activities [65]. In a trustworthy environment, leaders rely more on the follower and impose fewer restrictions or accountability requirements. The assumptions are salient to Friedrich's [90] classical argument: responsible and loyal public servants require little external control. Increased trust in employees reduces the accountability pressure as accountability and trust are "two sides of a coin": the need for accountability may arise out of distrust, and the lack of trust increases accountability demand [83]. Thus, in a trustworthy environment, employees enjoy a greater autonomy which reduces stress arising

from perceived accountability [105, 269]. Based on the findings in the extant literature, this study hypothesizes that:

Hypothesis-1: Ethical Leadership reduces accountability overload among public sector employees.

4.4.4 Accountability overload, ethical leadership, and ethical environment

EL is considered one of the important drivers to create an EE in the organization [76, 234]. An ethical leader demonstrates normatively appropriate behavior and transmits it to the followers in the organizations, monitors and evaluates the implementation, and rewards or punishes the followers [46]. Thus, an ethical leader influences others in the organization to behave ethically [10, 26, 47, 78, 154, 159].

Ethical leaders take preemptive ethical measures, reduce interpersonal conflict among the employees, and remove favoritism [26, 74, 76, 78, 159, 234]. These behaviors create an environment of trust, increase employee engagement, and promote ethical practices in the organization [10, 86, 166]. Based on the findings of extant literature, this study frames the second hypothesis as follows:

Hypothesis-2: Ethical leadership positively affects the ethical environment in public sector organizations.

EE is “an environment of trust, fairness, and integrity: where ethical values, codes, and standards are well articulated and shared among members of the organization” [115, p. 1348]. EE values competence, removes favoritism, and promotes voices in the organizations [115]. It should remove undue accountability pressure that often arises out of blurred performance criteria, goal ambiguity, bias, and lack of participation [37].

As an environment of trust, EE acts as a pre-factum measure of accountability. In a trustworthy environment, the trustor allows himself or herself to be vulnerable to the trustee with an expectation that the trustee serves the interest of the trustor [160]. In an

EE, managers trust and depend on employees without enforcing intense monitoring and control [160], and allow employees a considerable level of freedom.

Moreover, ethical practice is a “self-check” mechanism for inner accountability [87], and should lead to less external and post-factum accountability [81]. The argument conforms to Friedrich’s [90] idea of accountability and “Theory Y” of Douglas McGregor [162, 161]. Therefore, EE should lead to an environment that contains low accountability pressure and lessen AO. Therefore, the study constructs its third hypothesis as:

Hypothesis-3: Ethical environment reduces accountability overload among public sector employees.

EL has both direct and indirect effects (through EE) on organizational outcomes such as turnover intention and organizational commitment [73]. EL fosters the ethical climate in the organization, which, in turn, reduces turnover intention and enhances organizational commitment [2, 73]. A similar relationship is also found in the study by Neubert et al. [178]: the authors found both direct and indirect influences of EL on subordinates’ organizational affective commitment and job satisfaction. The indirect effect of EL works through developing perceptions of ethical climate, which enhances job satisfaction, and affective commitment further. EE dominantly acts as a mediator between EL and the dependent variables such as job satisfaction, turnover intention, and organizational commitment in each of these studies. Based on the evidence from existing literature this study hypothesizes that:

Hypothesis-4: Ethical leadership reduces accountability overload among public sector employees through the ethical environment.

4.5 Data, methodology, and measurement

Qualitative exploration dominates the study of AO, and thus, scholars recommend an empirical approach to understand the phenomenon and find its causal effect. Scholars such as Yang [265] emphasize methodological pluralism and propose that quantitative methodology

using survey data should be useful in developing middle-range theories of accountability. The techniques such as structural equation modeling (SEM) are recommended to find the causal relations and the mediating influence of various organizational and personal factors [265].

The study uses data derived from an international survey “Current Trends and Emerging Issues in Asia-Pacific HRM,” which is also known as the “Public Administration and Governance Survey (PAGS)” [31]. The survey was conducted in 2011 and 2016 in eight countries across the Asia-Pacific and Caribbean regions. The countries include Barbados, China (Beijing, Shanghai), India, Malaysia, South Korea, Taiwan, Trinidad, and the US (Florida, Oregon, Utah, and Washington). The survey contains 119 questions entailing a wide array of organizational management topics such as human resource strategies, performance, organizational culture, PSM, organizational commitment, merit, leadership, and ethics. The responses are measured on 7-point Likert scale, containing values from 1 for “strongly disagree” to 7 for “strongly agree.” The dataset consists of 3,847 surveys of non-managerial senior employees, supervisors, and lower managers who work in civilian agencies of national governments. Senior employees are one level below the supervisory level, and lower managers are one level above the supervisory level. Consistency was checked with local and international experts involved in the execution of the survey.

The agencies are home affairs, health and welfare, environment, transportation, commerce/ trade/industry, personnel, and education [31, 30]. To reduce sampling bias, the survey includes at least four agencies from each country and limit the number of responses to four per work unit. The data collection method follows representative sampling in all agencies by using agency directories and selecting target respondents through peer reference. The selection process was supervised and validated by the researchers. The respondents were assured of anonymity and confidentiality.

A group of scholars from selected countries planned and designed the data collection instruments in 2010 and piloted them in the same year. The first phase of data collection began in 2011 in China, India, Malaysia, South Korea, and the US. Data collection in Barbados and Trinidad was conducted in 2016. Researchers translated the questionnaire into Mandarin, Hindi, and Korean languages. At least one translator cross-checked each translation. Terminologies, wherever necessary, were adopted to local context without changing their meaning, and the originality was tested by a pilot study [30]. There is a five-year gap between the first and second phases of the survey. However, this study maintains that feelings towards accountability and AO should not change within this period. Hence, the time gap should not affect the reliability and validity of the result.

Data collection methods involve online surveys, mail surveys, and in-person surveys, as appropriate to the local context. Researchers obtained permissions from appropriate authorities on an as-needed basis, including in most Asian countries and in Florida in the US. Researchers informed respondents about the voluntary nature of the survey and assured complete anonymity [31]. In general, survey response rates varied from 32% to 80% among countries. The lowest response rates were from the US where only online and e-mail methods were used. Table 4.2 exhibits the sample size and the demographic characteristics of the sample, including data for gender, age, and tenure in the government.

Among the respondents, 53.30% are males and 46.70% are females. The sample shows a good spread of age groups: 20.25% of the respondents are under 35 years of age, 25.84% are 35-44 years of age, 30.00% are 45-54 years of age, and 22.41% are above 54 years of age. As a whole, 52.41% of the respondents are 45 years of age or older, and 46.09% are below 45 years of age. The rest of the participants (1.5%) entered incorrect values or preferred not to respond to the question when asked their age. The tenure of the respondents varies from less than a year to 46 years. The following sections show the survey items used in this study

Table 4.2. Demographic characteristics

Demographic characteristics	Category	Statistics
N		3847
Gender	Male	53.30%
	Female	46.70%
Age (years)	< 35	20.25%
	35 – 44	25.84%
	45–54	30.00%
	> 54	22.41%
Tenure in the Government (years)		0.0 – 46

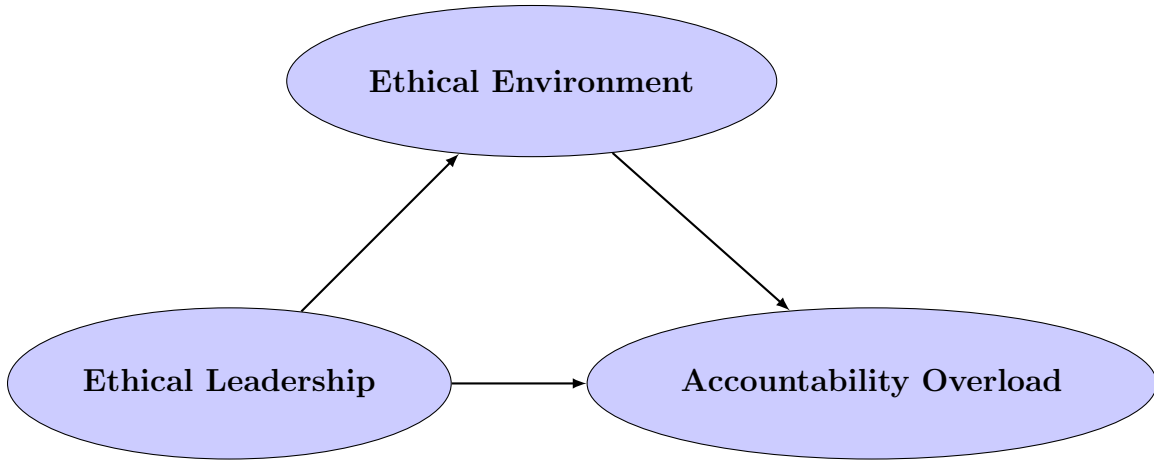


Figure 4.1. Directions of relationships among variables

to measure dependent, independent, mediating, and control variables. Figure 4.1 exhibits the relationships the study examines.

4.5.1 Dependent variable: Accountability overload

The study uses the elements of AO identified through a systematic literature review conducted in Chapter Two and the definition set in Chapter Three. As many as five survey

items are identified to measure AO (Table 4.3). The same survey items have been used in Chapter Three to measure the variable. The Cronbach's α for the items is 0.70.

Table 4.3. Survey items for accountability overload

Survey items	Elements of accountability overload
1. We are often pressed to meet unrealistic objectives or deadlines	Performance standards well above their own and comparable organizations [37]
2. In my department, it is more important to be liked by one's superior than to perform well	Performance standards conducive to goal displacement or subversive behavior [37, 155]
3. Existing policies and rules are inflexible and limit decisions	Level of accountability that is counterproductive or undermines mission objectives or performance [15, 34, 37, 140, 152, 155, 256]
4. Standards of merit and "acceptable behavior" are unclear	Accountability standards or performance criteria are inconsistent, contradictory, and ambiguous [133, 152, 155, 244]
5. There is sometimes interference or pressure from politicians or other influential persons in hiring	Accountability demands are episodic and arbitrary; accountability requirements emanated from those who lack legitimacy [133, 152]

4.5.2 Independent variable: Ethical Leadership

The constructs for EL are identified considering the attributes and scales recommended by Brown, Trevino, and Harrison [47], Kalshoven, Den Hartog, and De Hoogh [134], and Yukl et al. [268], and constructs used by scholars such as Zhu, Zheng, He, Wang, and Zhang [270]. Brown, Trevino, and Harrison [47] developed a 10-item scale to measure EL, which includes items such as ethical leader "conducts his/her personal life in an ethical manner," "discusses business ethics or values with employees," and "sets an example of how to do things the right way in terms of ethics" (p. 125). The EL questions developed by Yukl et al. [268] includes 20 items such as my boss "communicates clear ethical standards for members," "sets an example of ethical behavior in his/her decisions and actions," and "keeps his/her actions consistent with his/her stated values ('walks the talk')" (p. 46).

Kalshoven, Den Hartog, and De Hoogh [134] identified seven behavioral attributes of EL including “fairness,” “integrity,” “ethical guidance,” “people-orientation,” “power-sharing,” “role clarification,” and “concern for sustainability” (p. 58). Ahmad and Kaleem [3] proposed 38 items to measure these attributes. While developing ethical leadership measures, Zhu, Zheng, He, Wang, and Zhang [270] used “moral person” and “moral manager” aspects of leadership as the basis of the exploration (p. 548). They [270] identified two sub-dimensions under each aspect: moral characteristics and moral cognition under the moral person, and moral role modeling and moral context under the moral manager (p. 560).

Numerous scholars such as Ahmad and Kaleem [3], Loi et al. [153], Mayer et al. [159], and Neubert et al. [178] used the scale of Brown, Trevino, and Harrison [47]. Hassan et al. [112] and Hassan, Wright, and Yukl [113] used the scale developed by Yukl et al. [268] to measure EL. This study identifies three survey items and factored in them to measure EL. The study does not use the exact items from Brown, Trevino, and Harrison [47], Yukl et al. [268], or Zhu, Zheng, He, Wang, and Zhang [270]. Instead, it identifies and uses a set of similar items from the PAGS survey. The items are consistent with the scales of Brown, Trevino, and Harrison [47], Kalshoven, Den Hartog, and De Hoogh [134], Yukl et al. [268], and Zhu, Zheng, He, Wang, and Zhang [270] (Table 4.4). The items show standardized coefficients of more than 0.5 when loaded onto the latent variable, EL. The Cronbach’s α for the items is 0.76.

4.5.3 Mediating variable: Ethical environment

This study uses four survey items to measure the EE in the organization (Table 4.5). Three of the four items are the same as the study of Hijal-Moghrabi, Sabharwal, and Berman [115] who used part of the same survey data to find the relationship between EE and organizational performance. Hijal-Moghrabi, Sabharwal, and Berman [115] used EL and EE construct together to define EE. Three of the four items are similar to the items used by

Table 4.4. Survey items for ethical leadership

Survey items	Similar items developed or used by scholars
1. Senior managers display exemplary leadership	<ol style="list-style-type: none"> 1. My leader sets an example of how to do things in the ethically correct way [270, p. 561] 2. sets examples of ethical behaviors to subordinates [270, p. 561] 3. sets an example of how to do things the right way in terms of ethics [47, p. 125]
2. Managers make sure that employees are aware of ethics requirements	<ol style="list-style-type: none"> 1. My boss communicates clear ethical standards for members [268, p. 46] 2. clarifies the likely consequences of possible unethical behavior by myself and my colleagues [134, p. 58] 3. requires subordinates to learn and understand the codes of ethics [134, p. 58] 4. discusses business or values with employees [47, p. 125]
3. Senior managers act according to high ethical standard	<ol style="list-style-type: none"> 1. My boss sets an example of ethical behavior in his/her decisions and actions [268, p. 46] 2. practices moral behaviors and serves as role models to subordinates in terms of behaving ethically [134, p. 58] 3. keeps his/her promises; can be trusted to do the things he/she says; can be relied on to honor his/her commitments; always keeps his/her words [134, p. 58] 4. conducts his/her personal life in an ethical manner [47, p. 125]

Victor and Cullen [257], and one of the items is similar to the items used by Treviño, Butterfield, and McCabe [248]. All of the four items are included in the study of West, Beh, and

Sabharwal [262] who placed them under formal infrastructure and organizational climate indices of the ethical organizational environment. The Cronbach's α for the items is 0.70.

Table 4.5. Survey items for ethical environment

Survey items	Similar items developed or used by scholars
1. People are guided by a sense of right and wrong	<ol style="list-style-type: none"> 1. The most important concern in this company person's own sense of right and wrong [257, p. 122] 2. People are guided by a sense of right and wrong [262, p. 195]
2. Compliance with rules and procedures is taken seriously	<ol style="list-style-type: none"> 1. It is very important to follow the company's rules and procedures here [257, p. 112] 2. Compliance with rules and procedures is taken seriously [115, 262, pp. 1357-9, p. 195]
3. Following laws or codes of ethics are a major consideration when making decisions	<ol style="list-style-type: none"> 1. In this company, the law or ethical code of their profession is the major consideration [257, p. 112] 2. Following laws or codes of ethics are a major consideration when making decisions [115, 262, pp. 1357-9, p. 195]
4. Unethical behavior is punished harshly	<ol style="list-style-type: none"> 1. Penalties for unethical behavior are strictly enforced in this organization [248, p. 549] 2. Unethical behavior is punished in this organization [248, p. 549] 3. Unethical behavior is punished harshly [115, 262, pp. 1357-9, p. 195]

4.5.4 Control variables

The study considers demographic factors such as gender, age, and tenure in government organizations as control variables as they are related to various organizational outcomes. Age and gender are used as categorical variables, and tenure in government is treated as a continuous variable.

4.6 Data analysis and results

The study employs Structural Equation Modelling (SEM) under maximum likelihood estimation to measure factor loading of the observed variables on the latent variables and determine the relationship between AO, EL, and EE to test the hypotheses. The two-step analysis i.e., conducting Confirmatory Factor Analysis (CFA) and then developing the hypothesized model conform to the approach proposed by Anderson and Gerbing [5] and Kline [137]. In addition, internal consistency (Cronbach's α) of the observed variables is also measured to check the reliability of the items. SEM has several advantages over OLS regression as SEM captures latent and observed variables simultaneously, address autocorrelation, and provide global fit measures [50]. It also offers causal relation between exogenous and endogenous variables with a direction, therefore, is useful in hypothesis testing [50].

Before analyzing the factored variables, this study gives an overview of the responses of the observed variables/survey items in Figure 4.2. As discussed in the previous chapter, out of five items of AO, three items show higher agreement than disagreement, and two items show the opposite. Thus, the responses to AO questions exhibit the existence of perceived AO though the presence does not seem very strong.

For the items used to measure EL and EE, the positive response is higher for all items than the negative response or disagreement. For EL, the agreement ratio is 68% or higher

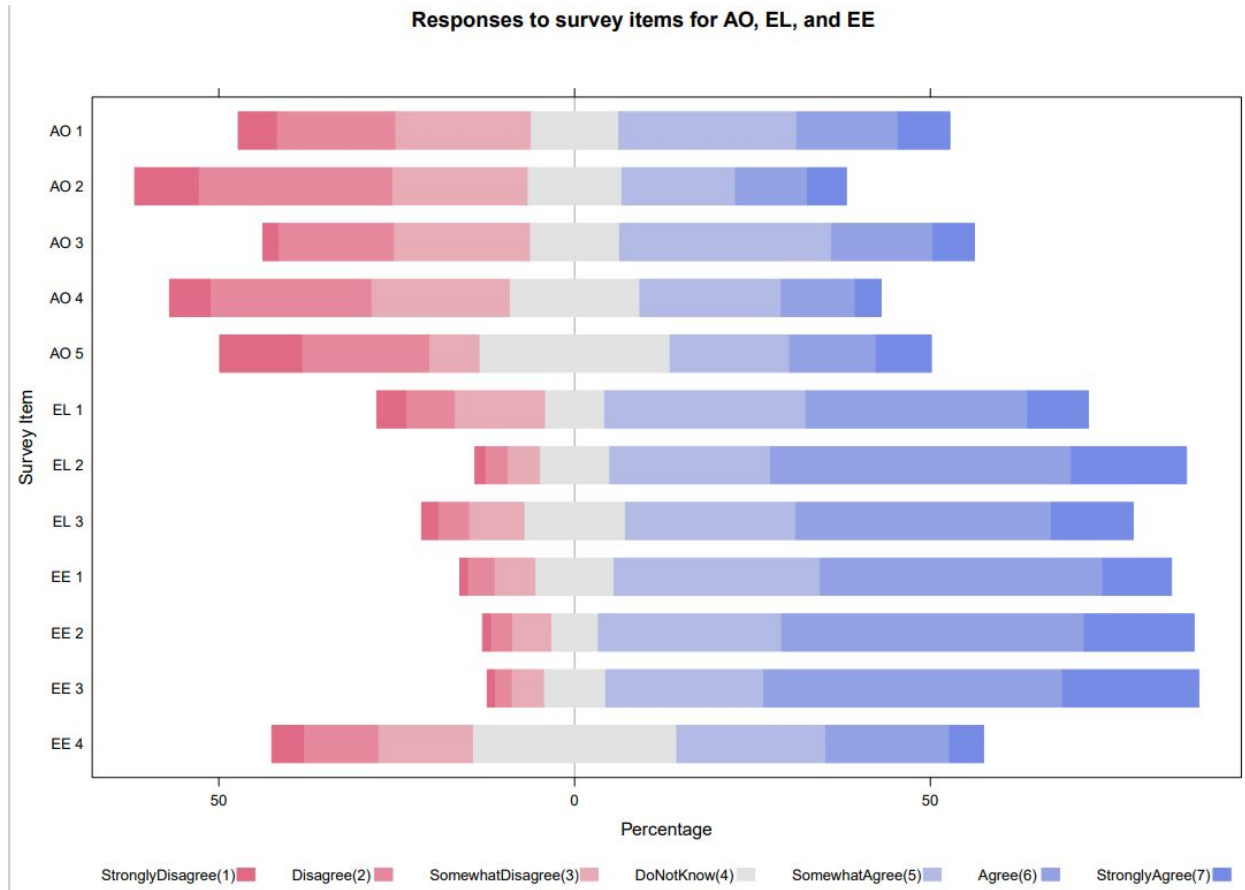


Figure 4.2. Responses to survey items for accountability overload, ethical leadership, and ethical environment

for all three items and, for EE, the agreement ratio ranges from 43% to 75% for all its four items. These comparisons exclude neutral responses for all the variables.

4.6.1 Descriptive statistics

Table 4.6 reports descriptive statistics such as means, standard deviation, and ranges, and Table 4.7 illustrates the correlations among variables. The means of AO, EL, and EE are 3.87, 5.09, and 5.12, respectively. The values of these variables range from 1 (strongly disagree) to 7 (strongly agree). Therefore, the means of EL and EE show that average responses are closer to the higher end of the scale, whereas the mean of AO lies somewhere in the middle

of the scale. The means of gender and age groups here represent the percentages and are discussed in the demographic section. The average tenure of the respondents in government is 17.97 years.

Table 4.6. Descriptive statistics

Variables	Observation	Mean	SD	Minimum	Maximum
Accountability Overload	3,836	3.87	1.138024	1	7
Ethical Leadership	3,815	5.09	1.138024	1	7
Ethical Environment	3,806	5.12	1.031608	1	7
Gender (Female)	3,786	0.47	.4989746	0	1
Age under 35 years	3,847	0.20	.4019117	0	1
Age 35-44 years	3,847	0.26	.4378026	0	1
Age 45-54 years	3,847	0.30	.4583058	0	1
Above 54 years	3,847	0.22	.4170231	0	1
Tenure in Government (years)	3,824	17.97	10.24916	0	46

Table 4.7 shows that AO is significantly and negatively correlated with EL ($r = -0.46$, $p < 0.001$), and EE ($r = -0.38$, $p < 0.001$). EE is significantly and positively correlated with EL ($r = 0.71$, $p < 0.001$). AO is positively correlated with gender ($r = 0.05$, $p < 0.01$) and negatively correlated with age groups of 35-44 years ($r = -0.07$, $p < 0.001$), 45-54 years ($r = -0.05$, $p < 0.01$), and above 54 years ($r = -0.16$, $p < 0.001$). AO also shows a negative correlation with tenure in government ($r = -0.11$, $p < 0.001$). EL is positively correlated with age groups 35-44 years ($r = 0.05$, $p < 0.001$) and above 54 years ($r = 0.06$, $p < 0.001$), and negatively correlated with gender ($r = -0.09$, $p < 0.01$). EL does not have significant relationship with tenure in government and age group of 45-54 years. EE is positively correlated with age group of above 54 years ($r = 0.06$, $p < 0.001$) and negatively correlated with gender ($r = -0.11$, $p < 0.001$) and tenure in government ($r = -0.04$, $p < 0.01$).

The negative correlation between EL and AO and EE and AO, and the positive correlation between EL and EE are consistent with the hypothesized relationships. In general, the control variables also show significant correlations with the variables under investigation.

Table 4.7. Correlations among the variables

	1	2	3	4	5	6	7	8
1. Account-ability Overload	1.00							
2. Ethical Leader-ship	-0.46***	1.00						
3. Ethical Environ-ment	-0.38***	0.71***	1.00					
4. Gender (Female)	0.05**	-0.09***	-0.11***	1.00				
5. Age 35-44 years	-0.07***	0.05**	-0.02	-0.02	1.00			
6. Age 45-54 years	-0.05**	-0.02	-0.02	-0.05**	-0.39***	1.00		
7. Age above 54 years	-0.16***	0.06***	0.06***	-0.02	-0.32***	-0.35***	1.00	
8. Tenure in Gov-ernment	-0.11***	-0.02	-0.04**	-0.02	-0.24***	0.29***	0.39***	1.00
*** $p < 0.001$, ** $p < 0.05$, * $p < 0.1$.								

Nevertheless, the high correlation between EL and EE and the face validity of the corresponding observed variables raise concern for multicollinearity among the exogenous variables. The study regresses the endogenous variable on exogenous and control variables and estimates variance inflation factors (VIF) to test the multicollinearity. The results of the estimation (Table 4.8) show that VIF for EL is 1.99 and for EE is 2.00, which are smaller than 10, the highest acceptable value [52]. Therefore, the study maintains that multicollinearity is not a concern for the hypothesized relationships among the variables.

Table 4.8. Estimation of Variance Inflation Factors

Variables	VIF	1/VIF
Ethical Leadership	1.99	0.503511
Ethical Environment	2.00	0.499006
Gender (Female)	1.02	0.980277
Age 35-44 years	1.88	0.531637
Age 45-54 years	2.43	0.412324
Age above 54 years	2.44	0.409175
Tenure in Government	1.57	0.638394
Mean VIF	1.90	

4.6.2 Confirmatory factor analysis and the hypothesized model

Overall goodness of fit (GoF) for both CFA and hypothesized models are evaluated by employing SEM [7]. Several GoF statistics such as Root Mean Square Error of Approximation (RMSEA), Probability RMSEA (≤ 0.05) (pclose), Standardized Root Mean Square Residual (SRMR), Coefficient of Determination (CD), Tucker-Lewis Index (TLI), and Comparative Fit Index (CFI) are analyzed to examine the model fit of the data [240].

The CFA (Figure 4.3) demonstrates that loadings of the observed variables on the latent variables range from 0.4 (for AO) to 0.86 (for EL). The recommended cut-off point for factor loading is still arbitrary and usually depends on the researcher's convenience [62]. Therefore, scholars such as Cudeck and O'Dell [62] emphasize the significance of factor loading to determine the importance of the variables. In the CFA of this study, all factor loadings are significant ($p < .001$). Therefore, the observed variables are significantly related to their respective factors.

GoF statistics (Table 4.9) show that RMSEA is 0.052 in the CFA and 0.049 in the hypothesized model. RMSEA less than 0.05 indicates a close fit of the model to the data and <0.08 an acceptable fit [157]. Therefore, CFA in this study shows an acceptable fit, and the hypothesized model has a close fit. The pclose values are not significant for CFA or hypothesized model, which means the models are not deviating from the close fits. The

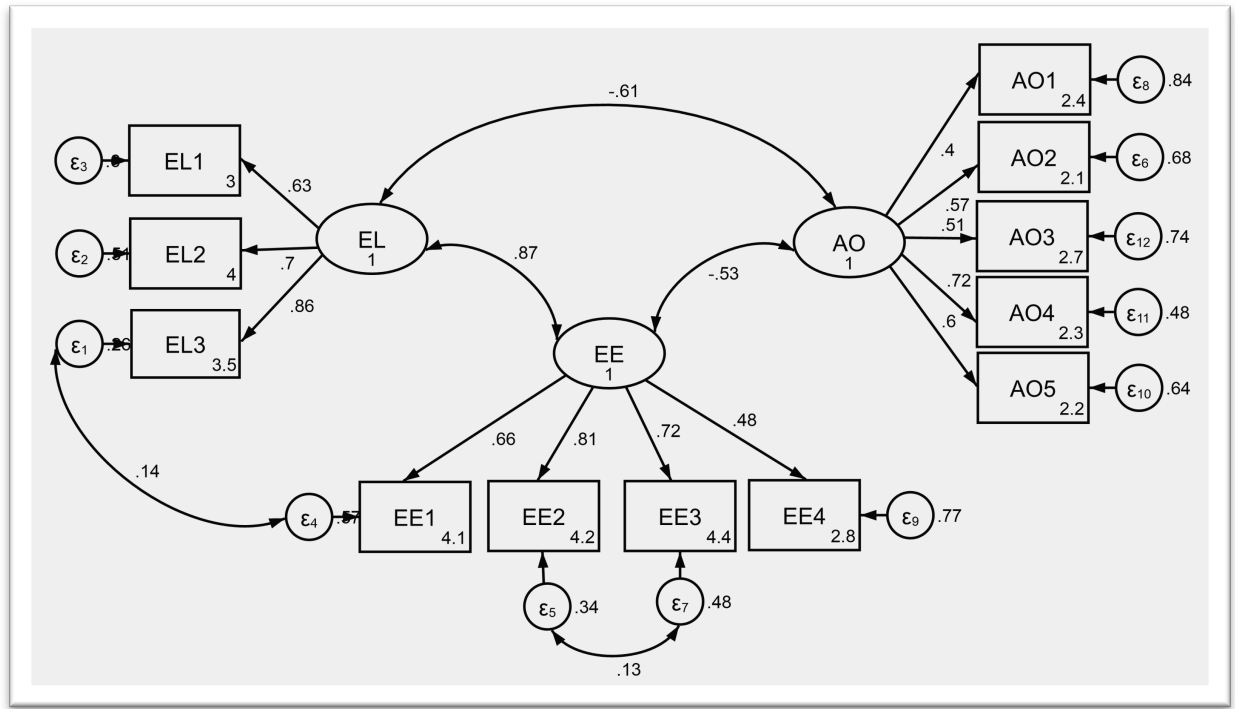


Figure 4.3. Standardized CFA of AO, EL, and EE

SRMR is 0.035 for the CFA and 0.043 for the hypothesized model. An SRMR of 0.5 or less indicates a close-fitting model [50], and less than 0.08 indicates a good fit [126]. Therefore, both CFA and hypothesized models have close-fitting models. TLI of CFA is 0.953 and of the hypothesized model is 0.915, and the CFI of CFA is 0.965 and of the hypothesized model is 0.929. TLI and CFI having values above 0.90 indicate an acceptable fit and values above 0.95 a very good fit [227]. Therefore, CFA is a very good fit, and the hypothesized model has an acceptable fit based on TLI and CFI [29, 126].

It should be noted that the Chi-square values for CFA and hypothesized models are significant. Significant chi-square generally indicates a poor fit of the model to the data. But Chi-square, which is also called “badness-of-fit” measure [132, p. 122], depends on sample size. It generally exhibits a significant value for a large sample and rejects the model

even when the model is appropriate [29, 132]. Therefore, Chi-square is not the determining factor here. Overall, GoF statistics indicate a good fit for both CFA and hypothesized model.

Table 4.9. Goodness-of-fit indicators of CFA and hypothesized models

Models	χ -squared	RMSEA	pclose	SRMR	CD	TLI	CFI
Confirmatory factor analysis	456.98 (49)	0.052	0.273	0.035	0.973	0.953	0.965
Hypothesized model	985.00 (115)	0.049	0.619	0.043	0.900	0.915	0.929

RMSEA = root mean square error of approximation; pclose = Probability RMSEA \leq 0.05; SRMR = Standardized root mean squared residual; CD = Coefficient of determination; TLI = Tucker-Lewis Index; CFI = Comparative fit index.

4.6.3 Hypothesis testing

Table 4.10 shows the results of the hypothesized model, and Figure 4.4 presents a diagrammatic version of the results. A two-step strategy is employed to test the hypotheses [20]. In the first step, the study examines the direct effects of EL on AO and EE and the direct effect of EE on AO. The results support hypothesis one and hypothesis two: EL has a negative effect on AO (standardized $\beta = -0.63$, $z = -10.05$, $p < 0.001$) and a positive effect on EE (standardized $\beta = 0.87$, $z = 72.49$, $p < 0.001$). However, the result does not support hypothesis 3, which states that EE negatively affects AO. The result shows no significant relationship between EE and AO.

Table 4.10. Regression coefficients for direct relationships of EL, EE, and AO for testing hypotheses 1-3

Path	Standardized β	SE	z	Significance
Ethical Leadership \Rightarrow Accountability Overload	-0.63	0.06	-10.05	< 0.001 (***)
Ethical Leadership \Rightarrow Ethical Environment	0.87	0.01	72.49	< 0.001 (***)
Ethical Environment \Rightarrow Accountability Overload	0.02	0.06	0.31	0.76

*** $p < 0.001$, ** $p < 0.05$, * $p < 0.1$.

The second step examines the mediating role of EE. According to Baron and Kenny [20], the mediation is present when (a) the independent and mediation variables are significantly related, (b) the independent variable has a significant relationship with the dependent variable, (c) the mediating variable is significantly associated with the dependent variable, and (d) the direct relationship between the independent variable and dependent variable decreases when the model includes mediating variable (p. 1176). For a perfect mediation, the direct effect declines to zero.

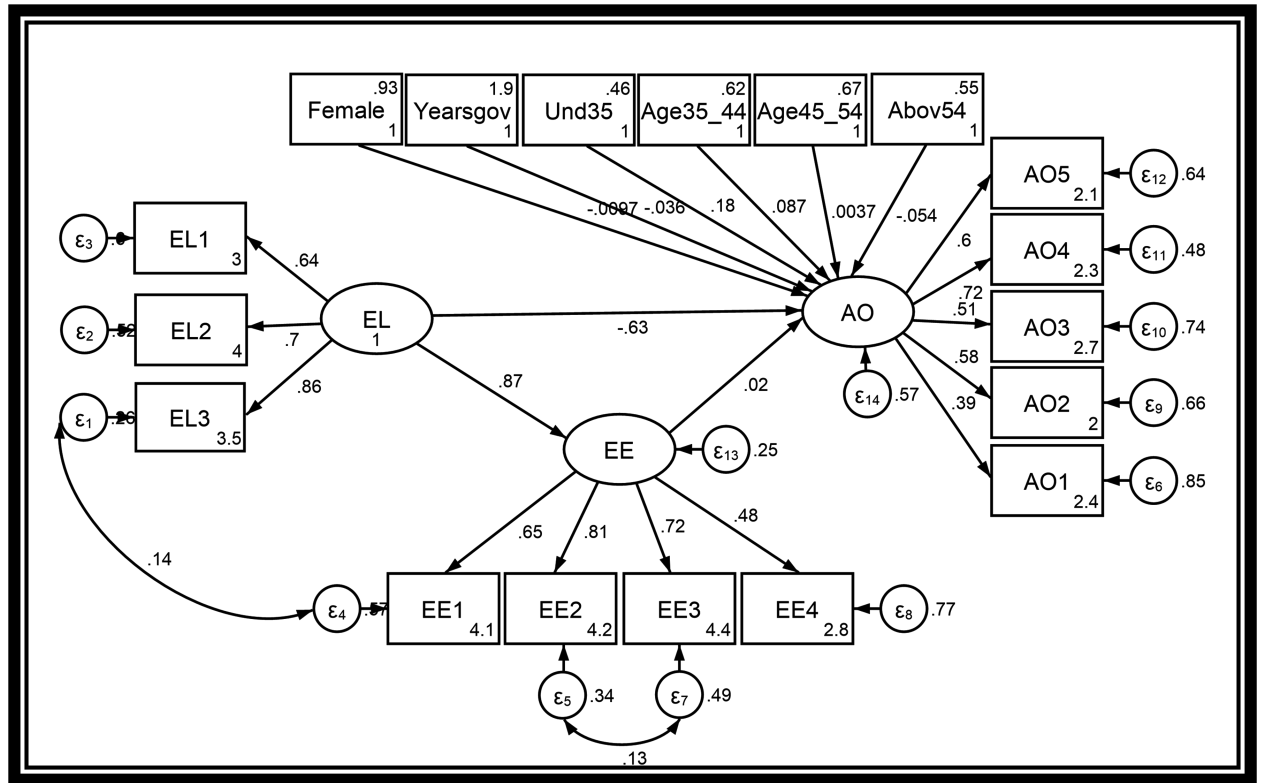


Figure 4.4. Hypothesized (standardized) model

SEM output (Figure 4.4) demonstrates that EE does not have a significant relationship with the dependent variable. Though the direct relationships between EL and AO (standardized $\beta = -0.63$, $z = -10.05$, $p < 0.001$), and EL and EE (standardized $\beta = 0.87$, $z = 72.49$, $p < 0.001$) are significant the path from EE to AO is not. Table 4.11 shows the standardized

direct, indirect, and total effects by using covariance decomposition results. The direct effect of EL on AO is -0.63 ($p < 0.001$). However, the indirect effect through EE is not significant. Therefore, EE does not mediate the relationship between EL and AO, and hypothesis four is not supported.

Table 4.11. Covariance decomposition results on the impact of EL on AO

Path	Direct effect	Indirect Effect	Total Effect
EL \Rightarrow EE \Rightarrow AO	-0.63***	0.87*** \times 0.2 = NA	-0.63 + 0 = -0.63

In sum, the results show a negative effect of EL on AO and a positive impact of EL on EE. The results strengthen the positive perception of EL in public sector organizations. It also indicates that EL does not need to work through a mediator such as EE. EL alone can reduce negative organizational attributes such as AO. The effects of control variables on AO are also measured. None of the control variables show any significant association with AO.

4.7 Discussion

The results indicate that EL reduces AO of the public sector employees: an increase of one unit in EL leads to a decrease of AO by 0.63 units. The positive outcome of EL is supported in the extant literature and EL reduces undesired organizational behavior and practices such as corruption [10], turnover intention [1, 73], deviant behavior [8], and bullying [239]. Therefore, the reverse relationship between EL and AO is in accordance with general expectations.

The negative effect of EL on AO can be discussed from two different perspectives. Firstly, it may relate to the behavioral attributes of ethical leaders who demonstrate normatively appropriate behavior [26, 47, 46, 78] and do not impose an extra burden of accountability on the follower. Specifically, by setting clear performance criteria and merit principles, ethical

leaders reduce uncertainty and ambiguity and remove favoritism [10, 71, 134], and lessen undue accountability pressure.

Besides, EL increases trust in the organization [180], requires fewer regulations [78], and thus, allows more freedom for the subordinates. Moreover, EL emphasizes people-oriented behavior, which includes supporting the followers, delegating power and responsibilities to them, empowering them, and promoting interpersonal relations [23, 65, 72, 134, 267]. This kind of interaction between leaders and followers may reduce AO on the latter.

However, an ethical leader is not a laissez-faire leader. Instead, as a moral manager, an ethical leader sets an ethical standard, transacts it to the followers, and motivates followers to maintain the standards by enforcing reward and punishment [247]. An ethical leader is also a responsible leader [258], and producing better performance and achieving organization is part of EL who avoids moral hazard.

Secondly, followers accept an ethical leader as a legitimate and positive leader and do not feel excessive accountability even when the objective pressure is high. Accountability out of illegitimate authority is one of the major sources of AO [133]. Perceived illegitimate accountability reduces intrinsic motivation and increases stress in the followers [148]. As suggested by SLT, the followers accept an ethical leader as the role model and voluntarily reciprocate without feeling stress or extraordinary pressure for accountability. Accountability actions taken by a legitimate leader like EL should be accepted positively by the follower and reciprocated voluntarily without feeling excessive pressure. Hence, under EL, employees should not feel AO even if accountability requirements are comparatively high in the organization.

The results also indicate that EL positively affects EE in the organization. A positive association between EL and EE is common though the study is dominated by private sector literature [154, 73, 231]. The results show that the relationship is also held in the public sector context. The result conforms to both the SLT and SET. People working in the organization

accept ethical leaders as role models and mimic them. They reciprocate ethical behavior manifested by ethical leaders and thus develop an environment of ethics in the organization.

However, the results demonstrate that EE does not influence AO, and nor does it mediate the relationship between EL and AO. The reasons may be, as maintained by SET, people may perceive high normative expectations in EE and try to respond to them. As a result, the state or intensity of accountability does not change, so neither does AO. EE may reduce some of the institutional accountabilities but increase normative accountability, and, in effect, no change prevails in the state of overall accountability or overload of accountability.

4.8 Limitation of the study

We acknowledge several limitations of this study. Firstly, the relationships found in the study may suffer from a single source, or a common method bias as all responses have been elicited from the same group of respondents. However, the characteristics of data and the method used in the analyses should reduce, though not completely, some common source bias. Favero and Bullock [88] identified three sources of bias: individual, environment, and other unknown factors. The data have been collected from different contexts or cultures and in two different years, 2011 and 2016. Therefore, the data should be less prone to common source bias emanated from the common environment. Besides, the survey items used to measure two out of three variables of this study primarily recorded the perception of the respondents about others. Therefore, social desirability bias, another source of common source bias, should be less [145].

Secondly, the study does not categorize AO, EL, or EE. As discussed in the previous chapter, the elements of AO can be grouped into four categories. Studying the effect on each of the distinct categories may produce more valid results. This study also used EL as a unified factor though differentiating between different dimensions of EL may make the result more specific and interpretable. Nevertheless, the factor of EL in this study contains observed

variables covering both moral person and moral manager [47, 46, 78, 270] components of EL, thus should possess adequate construct validity and explanatory power.

Thirdly, EE is also studied as a unitary factor. Some scholars [257, 262] prefer separating various components of EE to study their antecedents and effects. This study considers EE a single factor, as items specific to EL have already been separated and not many items remain to categorize further. Moreover, the study emphasizes capturing the aggregate perception of the employees about EE in the organization.

Lastly, though the survey instrument included questions on ethics, leadership, and accountability, it was not designed for this study. However, the CFA and Cronbach's α show that all items have a significant association with relevant latent variables. The Cronbach's α is 0.7 or above for the independent, dependent, and mediating variables. The three-factor CFA shows a good fit model. Besides, factor analyses demonstrate the retention of one dominant factor for each of these variables. Therefore, it can be concluded that the items appropriately and adequately represent the variables of the study.

4.9 Implications

The study examines the effect of EL on AO, which is the first of its kind in public administration literature. Though extant research finds numerous positive outcomes of EL, it has not explored the effect of EL on AO yet. The research on the remedy of AO is even scarce in existing accountability literature. Therefore, this study offers foundational research on the relationship between EL and AO.

The study also explores the effect of EE on AO and the mediating role of EE on the relationship between EL and AO. The exploration into the relationship among EL, EE, and AO is also new. Numerous scholars emphasize either or both the mediating and moderating role of EL and EE on various organizational outcomes. However, their effect on AO has not been investigated. This study fills the research gap considerably. Moreover, this study

underscores the reinvestigation into the mediating role of EE. It shows that EE, which is considered an important mediator for various organizational outcomes and their antecedents, does not always have the mediating influence. It should give the scholars a strong message to reexamine the mediating role of EE.

The study offers significant findings for practitioners: EL is a critical factor in maintaining an ethical and productive environment in the organization. EL significantly reduces AO (which is negatively associated with performance) on the employees, and the relationship is direct, not through EE. Therefore, practitioners should focus more on the ethical aspect of leadership irrespective of ethical conditions in the organization. The study also supports the concept that EL enhances EE in the organization. Therefore, organizational leaders should demonstrate ethical conduct and take initiative to transmit it to the followers by taking measures such as training, rewarding ethical behavior, and enforcing ethical codes in the organization. The findings offer a solution to the problems that both the public and private sectors have been facing, including financial meltdown, corruption, various corporate scandals, and dubious ethical standard of leadership.

4.10 Conclusion

The chapter examines the effect of EL on the AO and the mediating role of EE on the relationship between EL and AO in a cross-cultural context. The study uses social learning theory and social exchange theory to explain the relationship among the variables. It uses data from an international survey “Current Trends and Emerging Issues in Asia-Pacific HRM” [31]. The survey was conducted in 2011 and 2016 by covering Barbados, China, India, Malaysia, South Korea, Taiwan, Trinidad, and the US. The total dataset consists of 3,847 surveys of senior employees, supervisors, and lower managers who work in civilian agencies of national governments. SEM with maximum likelihood estimate is used to conduct CFA and test hypothesized model.

The study supports that EL reduces AO on the employees and enhances EE in the organization. It also reveals that EE does not affect AO or mediate the relationship between EL and AO. Thus, the study underscores the importance of EL in reducing AO on the employees. As supported by social learning theory, the ethical leader acts as a role model for the follower and followers reciprocate the actions of the ethical leader voluntarily. This voluntary reciprocity should reduce stress and burden on the employees regarding AO.

Conversely, in an EE, employees still feel social expectation as suggested by social exchange theory [242, 243], and the state of accountability remains unchanged as they try to satisfy the social expectation. Individuals living in an EE may perceive accountability and responsibility emanated from the surroundings and feel obliged to respond to the call of the conscience and ethical judgment. Thus, though not obligated by explicit rules and regulations, accountability burden remains high on individuals when they live in an EE.

The results underscore the importance of EL in the public sector organization: EL has a direct effect on organizational outcomes such as AO and may not have an alternative. The impact of EL on AO and EE bears particular significance when both public and private sectors are experiencing numerous financial wrongdoings and ethical violations by leaders [70, 74, 130], and suffering from dwindling credibility of leadership, waning trust, and increased expectations for ethical behavior in organizations [47, 130, 196].

CHAPTER 5

CONCLUSION AND IMPLICATIONS

Accountability overload (AO) affects various organizational outcomes: it creates an extra burden [163], erodes trust and morale [185], and decreases job satisfaction [43] of the employees. More importantly, it undermines organizational mission [15, 68] and performance [140, 152, 155] rendering the accountability system ineffective [210].

However, the concept of AO is still in the formation stage, and empirical studies related to AO, its consequence, and remedy in the public sector context are not many. There is also little knowledge about the influence of societal culture on the relationship between AO and organizational outcomes. To fill the research gap, this dissertation planned three interrelated studies: the first study conducted a systematic literature review on AO; the second study empirically examined the relationship between perceived AO and perceived performance in a comparative perspective; and the third study explored the effect of ethical leadership (EL) on AO with a mediating role of the ethical environment (EE).

The first study conducted a systematic literature review by searching Public Administration journals in the Social Science Citation Index (SSCI) of the Web of Science database. The study used keywords such as accountability overload, multiple accountabilities, the multiplicity of accountability, accountability paradox, excessive accountability, accountability excess, redundant accountability, accountability trap, hybrid accountability, and accountability dyad to find relevant scholarly articles. Initially, the study identified 2,617 publications in SSCI of which 228 were published in Public Administration journals. As many as 205 were articles, and among those articles, 198 were published in English language journals. After screening titles and abstracts of the 198 articles, 98 articles were identified as relevant to the research topic and review questions. After a full-text review of 98 articles, 20 articles were found directly related to the review questions. These articles were reviewed, and the

elements, consequences, and remedies of AO were identified, and future research agendas were developed.

The first study finds that AO is a 21st-century concern: most of the studies are conducted in the current century, with a sharp increase in the number of studies in the last one and half years (2020-May, 2021). Existing studies on AO are mostly qualitative and limited to a few countries. The most common element of AO is multiple accountabilities or expectations. Besides, incompatibility between accountability criteria and organizational goals, ambiguous performance standards, and excessively high accountability or performance requirements are some of the dominant elements of AO. In addition, though not common across articles, issues such as episodic and arbitrary accountability demand, narrow legal infractions or incomplete outcome measures, focus on punishment, and lack of legitimacy of the accountholder are the factors contributing to AO.

The study suggests that AO generally produces negative consequences such as undermining performance and mission objectives and making the accountability system dysfunctional. However, it may produce some positive outcomes such as increased reliability of the system, enhanced quality of decision, and higher managerial innovation [102, 226, 228]. The study finds that promoting collaboration and dialogue [15, 209], lessening accountability requirements [64], setting performance criteria appropriately and ethically [68, 155], and emphasizing organizational mission [152] are some of the ways to alleviate AO. The study also observes that AO depends on external contexts such as poor governance and a low level of trust in government [256].

Based on the elements of AO identified in the literature review conducted in the first study, the second study developed a definition of perceived AO and selected the survey items to measure perceived AO and perceived performance. The study defined perceived AO as a state of accountability that makes the accountor feel that the accountability requirement is too high in scope or intensity and detrimental to the performance or accountability system.

The study empirically finds a negative association between AO and employee performance. However, the study concludes that the relationship between performance and AO does not vary across societal cultures. Therefore, AO is a universal phenomenon and has a similar consequence irrespective of differences in context or culture.

The third study examines the effect of EL on AO of the public servants by employing Structural Equation Modelling (SEM) under maximum likelihood estimation. The study hypothesizes that the EL, with the behavioral attributes such as honesty, morality, fairness, trustworthiness, accountability, and feeling of care and compassion for the subordinates [47, 159], does not impose an excessive level of accountability on the employees. In addition, the employees do not feel overloaded with accountability requirements when it comes from a legitimate and ethical leader. Moreover, EL motivates others to behave ethically. Therefore, the study finds that EL reduces AO among employees and enhances EE in the organization. However, it reveals that EE does not affect AO or mediate the relationship between EL and AO. Thus, the study underscores the importance of EL in reducing AO among employees irrespective of the ethical condition in the organization.

The dissertation has both theoretical and practical implications. Performance, ethics, and accountability must go hand-in-hand, particularly in the public sector [87]. Performance without accountability or accountability that is detrimental to performance is unacceptable. Public servants must be accountable to the sovereign, the people. However, the accountability should not be too high to obstruct service to people. The ethical practice can be one of the ways to bring down excessive accountability to a productive level. This study advances knowledge on these complex dynamics by examining the phenomenon of AO and its relationship with performance and EL.

The first study identifies the components of AO, which should act as a basis for developing a scale for perceived AO for future research. Thus far, there is no scale to measure perceived AO though it is quite common in Public Administration literature to measure perceived

job satisfaction, organizational commitment [164, 169], motivation [193], and accountability [109] by using various measurement scales. This study advances the literature by defining the elements of AO, which can be used to develop a scale to measure perceived AO.

The study also reveals that studies on AO are predominantly qualitative and concentrated in a limited number of countries (Australia, EU countries, Japan, the Philippines, the UK, and the US). The findings will guide researchers to fill the research gap and enrich accountability literature across cultures.

Moreover, it is also evident that most of the studies of accountability focus on organization and objective accountability. There is a clear gap in the exploration into perceived accountability at the individual level, which is subjective accountability and measures how the individual feels about accountability [109, 243]). Objectively measuring AO is a difficult task, and some scholars even consider it impossible. Therefore, measuring perceived AO and its consequence should be a feasible alternative to examine the phenomenon and remedies. The study underscores the importance of further investigation into perceived AO in the public sector.

For practitioners, elements of AO should guide them to avoid counterproductive accountability practices. The consequences identified in the study set alarms for the practitioners about the salience of the issue: AO reduces productivity, undermines mission objectives, and even makes the accountability system ineffective. Therefore, it is something that should be taken seriously by the practitioners. Though remedies to AO are not studied extensively, the study suggests some practices that can address AO. Appropriate performance standards, ethical practices in the organization, focus on mission objectives, and promotion of dialogue are some of the measures that practitioners should adopt to mitigate or avoid AO.

Besides, organizations operate in various contexts, and should also take contextual aspects of AO into consideration. The study predicts that the consequence of AO is more severe in individualist and low-power distance societies (though the empirical investigation

in the second study of this dissertation did not find any relationship between AO and societal culture) than the collectivist and high-power distance societies. Therefore, practitioners should remain cautious about the cultural sensitivity of AO.

The second study adds empirical findings to the relationship between AO and performance and narrows the research gap in the field of Public Administration. The study strengthens the notion of the negative influence of AO on various organizational outcomes. The study findings may encourage Public Administration scholars to examine the issue further and find the effect of AO on other organizational outcomes, along with performance. The study also demonstrates that the influence of AO sustains across cultures. It will remind the scholars of the issue of convergence across societal cultures in studying the effect of AO.

In addition, the definition of AO developed in this study offers a flexible and workable framework to conceptualize AO and operationalize it in research. Scholars admit that the concept of accountability is chameleon-like [172, 232] and ever-expanding, and accountability measures are numerous and too diverse [172, 173]. Therefore, measuring accountability or AO objectively and exhaustively is quite impossible. In this context, the definition of perceived or subjective AO offers a practicable alternative to study AO.

The study also indicates that the Principal-Agent framework may not always work to predict accountability relationships. Other theories and concepts such as Stewardship theory are useful to examine the relationship between the accountholder and the accountor. Accountor is not always a self-serving economic man and does not work on maximizing self-interest. Accountor may work as a steward and possess intrinsic motivation and a shared interest with the organization.

For practitioners, the study gives an important message that too much accountability can be counterproductive. There should be a balance between accountability and control and freedom of the employees. Beside accountability requirements, measures for motivation may work better towards employee performance and organizational productivity. AO is

a universal phenomenon and produces similar consequences irrespective of differences in context or culture. The issue of AO is equally sensitive in both individualist and collectivist societies. Therefore, managers from both cultures should attach equal importance to the issues of AO.

The third study examined the effect of EL on AO, which is the first of its kind in public administration literature. Though extant research finds numerous positive outcomes of EL, it has not explored the effect of EL on AO yet. The research on the remedy of AO is even scarcer in existing accountability literature. Therefore, this study offers foundational research on the relationship between AO and EL .

In addition, the study explores the effect of EE on AO and the mediating role of EE on the relationship between EL and AO. The exploration into the relationship among EL, EE, and AO is also new. Numerous scholars emphasize either or both the mediating and moderating role of EL and EE on various organizational outcomes. However, existing studies did investigate their effect on AO. This study fills the research gap considerably. Moreover, this study underscores the reinvestigation into the mediating role of EE. It shows that EE does not always have a mediating influence. It is plausible that an ethical leader creates an ethical environment in the organization, which is why we may not see the impact of EE as a mediator. Future research can investigate further to explore the mediating effect.

The study offers useful findings for practitioners: EL improves ethical and productive environments in the organization. EL significantly reduces AO among employees, and the relationship is direct, not mediated by EE. Therefore, practitioners should focus more on the ethical aspect of leadership irrespective of ethical conditions in the organization. The study also supports the concept that EL enhances EE in the organization. Organizational leaders should demonstrate ethical conduct and take the initiative to transmit it to employees through measures such as training, rewarding ethical behavior, and enforcing ethical codes in the organization. The findings should help mitigate some of the problems faced by both

public and private sectors, such as financial meltdown, corruption, corporate scandals, and dubious ethical standard of leadership.

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