

# THE INTERNATIONAL JOURNAL OF BUSINESS & MANAGEMENT

## Creating a Culture of Adaptive Accountability in an Organization

**Abu-Hussain Jamal**

Vice President, Al-Qasemi Academic College of Education, Baqa El-Gharbieh, Israel

**Oleg Tilchin**

Professor, Department of Computer sciences, Al-Qasemi Academic College of Education,  
Baqa El-Gharbieh, Israel

### **Abstract:**

*The three-step method for creating a culture of adaptive accountability in an organization is proposed. It is aimed to promote adaptation of taking accountability of employees for the changes in a work environment. The changes are engendered by variability of the organization's objectives. The dynamic work environment is formed in the first step. It includes determination of the needed actions corresponding with the current objective of the organization, the action structure, and the actions-relevant skills, the difficulties in performance of the actions, and the extents of accountability for the actions that are correlated with the actions' difficulties. Adaptation of taking accountability of employees for the actions to their aspiration and readiness to perform the actions is realized through a coordinated self-evaluation process in the second step. The employees evaluate their aspiration and readiness to perform the actions by examination of individual skills and the work environment. Aspiration of the employee to perform the action is induced by the condition implying more compensation for the action having the more extent of accountability. Readiness of the employee to perform the action is evaluated on the basis of the degree of difference between employee skills and the action-relevant skills. Adjustment of the employees' compensations to their accountability for the actions is fulfilled by taking into consideration the extents of accountability for the actions in the third step.*

**Keywords:** Adaptive accountability, a culture of accountability

### **1. Introduction**

Survival of an organization in a modern dynamic and competitive environment drives continuous improvement of organizational activity. It requires building a productive and realistic plan; aligning employees with organizational objectives and a leadership strategy; providing high level of required performance; developing employees to be accountable performers (Samuel, 2001). Motivation of employees is needed for effective performance of the actions in order to attain the organizational goal through improvement of organizational processes and result-based decision making (Martins E., & Martins N., 2002; Friedman, 2009; Bergsteiner, 2012; Samuel, 2012).

One of the most constructive factors to induce employees to performance of the actions is accountability (Schlenker, 1997; Evans, 2008). Accountability means that employees can rely on one another to keep performance commitments (Samuel, 2001). Accountability is determined proactively, before the fact.

Accountability of employees for actions is promoted by leadership through development of a culture of accountability (Samuel, 2001). A culture of accountability is an essential element of organizational culture. It promotes taking accountability for the actions by creating and supporting sense of purpose, competitiveness, innovativeness, and motivation of employees (Lawson & Samson, 2001; Jones, 2012; Worraing, 2013; Bustin, 2014).

The culture of accountability encourages forming dynamic collaborative groups of employees unbounded by the organizational structure with reliable interactions between them (Worral, 2013). Group efficiency is characterized by a state of collaboration of the group members. The members of a collaborative group share accountability for the actions (Katzenbach & Smith, 2006; Browning, 2012). It causes attaining a balance between competition and collaboration among employees. Really, if an employee doesn't have needed skills for the action performance, he (she) can't compete with peers for taking the complete accountability for the action, but he (she) can make a decision to share accountability for the action with other employees while collaboration (Kraines, 2011).

Dynamics of organizational objectives genders change a work environment presented by a set of the interconnected actions having different difficulties of their performance. It influence on employees behavior in the work environment as regards taking by them accountability for the actions. Hence, a flexible, adaptive, and receptive to change culture of accountability should be created. It should promote adaptation of an employee' accountability to change in the work environment. In other words, a culture of adaptive accountability should be formed that favors adaptation of taking accountability by employees for the actions to their abilities to perform the actions.

The ability of an employee to perform the action is expressed by his (her) aspiration and readiness. Aspiration of an employee to perform the action can be incited by a motivation mechanism (Samuel & Chiche, 2004). Aspiration is adjusted by readiness of an employee to perform the action. Readiness is an intellectual component of accountability (Bustin, 2014). It characterizes the presence of the employee's skills needed for performance of the action.

This paper is aimed to development of a systematic method for creating the culture of adaptive accountability in an organization.

## 2. Literature Review

The publications that contribute to creation of an adaptive accountability culture in an organization are examined.

Clinton (2017) affirmed the transformative power of accountability isn't used by many leaders of organizations. The author found that this is caused by three reasons: a wrong understanding of accountability, preference of group accountability over personal accountability and lack of a framework that can help employees to achieve the required result. Evans (2008) claimed attaining the organizational goal requires insertion of accountability into strategy of an organization and creation of relationships among group members taking into consideration accountability. Because of this, the employees' performance is enhanced. Chang, et al. (2017) offered to considerate of accountability of employees for both process and result of the action performance.

Ayers (2005) showed the need of creating workplace based on trust in which employees are willing to take personal accountability for their work. Browning (2012) suggested seven ways to build an accountable workplace in an organization. The ways are "clear roles, team leadership and individual ownership; a sense of ownership for team results; freedom, support and control to navigate competing priorities; it's not about punishment; it's about improvement; the expectation of evaluation; integrity counts".

Bergsteiner (2012) created a model that clarifies mutual impact of employees in the accountability process. The author explained the relationship of accountability and organizational culture. Thompson (2018) suggested the model which shapes process of creating the accountability culture in an organization. It induces employees to accountable self-management promoting effective attainment of organizational goals.

Samuel (2001) developed approach to forming the accountability culture in an organization through fulfillment of the successive steps. The steps are determining the required result; setting interdependence of the employees; organizing effective performance due to adjustment, synchronization, interactions, and actions of the employees needed to get the result; removal of habits preventing good performance; providing responsive restoration; the measuring of the results.

Costanza, et al. (2016) affirmed survival of an organization in a dynamic environment should cause adaptation of organizational culture to the dynamic environment. The authors introduced a measure of adaptability of organizational culture and showed influence of adaptive culture on survival of the organization. Nesbit & Lam (2014) analyzed impact of adaptive culture on organizational change and impact of the change on the culture.

The analysis of the above publications shows that the challenges caused by lack of a systematic method for creation of a culture of adaptive accountability in an organization remain. The dynamic work environment that encourages the creating accountability of employees for the organizational objectives has not been presented. Consequently, the extent of accountability for actions, the performance difficulties of which caused by the work environment characteristics, has not been defined. Fitting accountability of employees to the work environment has not been specified. Adaptation of taking accountability of employees for the actions to their aspiration and readiness to perform the actions has not been provided. Adjustment of the employees' compensations to taken accountability for the actions has not been realized.

## 3. The Three-Step Method for Creating the Culture of Adaptive Accountability

The review of research reveals the need to create the adaptive accountability culture so as to promote an effective performance of employees aligned with an organization's objectives. The aim of the proposed method is creating the culture of adaptive accountability of employees for the actions by taking into consideration of the dynamic work environment of the organization.

The intention to induce the employees toward productive activity conducive to the required objective of the organization causes their prior informing about the conditions for compensation. The conditions are: the employees who want to take personal accountability for actions or share accountability for actions gain compensation; the size of compensation fits with the extent of employees' accountability for actions (an employee who takes greater accountability gains a greater compensation).

The three-step method fulfills: forming the dynamic work environment; adaptation of taking accountability of employees for the actions to their ability to perform the actions; adjustment of compensations for employees to taken accountability for the actions.

- Step1: Forming the dynamic work environment

The work environment is formed through revealing a set of the actions, implementation of which is needed to achieve the current objective of an organization; the action-relevant skills (the skills required for action performance); interdependence of the actions; difficulties of the actions; and extent of accountability for the actions. Dynamics of the work environment is caused by dynamics of an organization's objectives.

At first, the actions corresponding with the current objective of an organization and the aggregates of the action-relevant skills are set. Then, an action structure is built due to action dependencies. The action  $z_j$  depends on the action  $z_i$  if the result of performance of the action  $z_i$  is needed for performance of the action  $z_j$ . At last, difficulty in performing the action and extent of accountability for the action is determined. The quantitative assessment of difficulty in performing the action can be determined as a sum of a skill difficulty and a structural difficulty. The skill difficulty in performing the action

is set equal to quantity of skills needed for its performance. The structural difficulty in performing the action is caused by the action structure. It is equal to quantity of the action successors. The extent of accountability for the action is correlated with the action difficulty. Thereby, adaptation of the employees' accountability to difficulty in performing the action is provided.

Example1:

The set of actions corresponding with the current objective of an organization is  $\{z_1, z_2, z_3, z_4, z_5, z_6\}$ .

The actions-relevant skills are

$$s(z_1) = \langle s_1, s_2 \rangle, s(z_2) = \langle s_3, s_4, s_7 \rangle, s(z_3) = \langle s_5, s_6, s_8 \rangle$$

$$s(z_4) = \langle s_5, s_8 \rangle, s(z_5) = \langle s_7, s_6, s_9 \rangle, s(z_6) = \langle s_1, s_4 \rangle$$

(1)

The action structure is presented by Figure1.

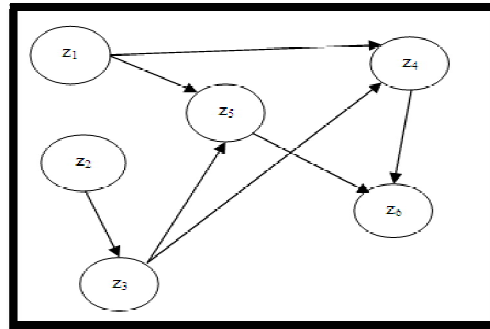


Figure 1: The Action Structure

According to (1), the skill difficulty in performing the action  $z_3$  is equal to 3. The structural difficulty in performing the action  $z_3$  is equal to 2 (Figure1). Then, the difficulty in performing the action  $z_3$  is equal to 5. Thus, the extent of accountability for the action  $z_3$  is equal to 5. The extents of accountability for the rest actions  $z_1, z_2, z_4, z_5,$  and  $z_6$  are equal to 4, 4, 3, 4, and 2, accordingly.

- Step2. Adaptation of taking accountability of the employees for the actions to their abilities to perform the actions  
 Adaptation of taking accountability of the employees for the actions to their abilities to perform the actions is realized through a peer coordinated self-evaluation process with participation of managers. As previously mentioned, the ability of an employee to take accountability for performance of the actions is caused by his (her) aspiration and readiness. The employees should observe limitations while the self-evaluation for attainment of the qualitative and timely performance of the actions. The limitations are an employee may be personal accountable and/or share accountability for the certain quantity of the actions, and an employee should not take and/or share accountability for some actions that will be performed simultaneously in order to avoid over allocation.

Adaptation of taking accountability for the action to the aspiration of an employee to perform the one is resulted by the employee' intention to be accountable for the action having the maximal extent of accountability. The intention is based on analysis of the action structure and the extents of accountability for the actions, and fulfillment of the limitations. The aspiration is stimulated by a condition. It is the more compensation for taking accountability for actions having the more extent of accountability.

The readiness of the employee to perform the actions (hence, to be accountable for the actions) and/or to participate in performance of the actions (hence, to share accountability for the actions) adjusts the employee aspiration. The readiness of some employee to share accountability for the action assumes his (her) intention to complete skills for the employee wishful to be accountable for the action.

The readiness to be accountable for the action is revealed with help the difference degree between the employee skills and the action-relevant skills. The difference degree is understood as:

$$\eta(s(e_i), s(z_j)) = ||s(e_i) \oplus s(z_j)|| = ||(s(e_i) \cup s(z_j)) \setminus (s(e_i) \cap s(z_j))||, \quad (2)$$

where

$s(e_i)$  – the skills of employee  $e_i$ ,

$s(z_j)$  – the action-relevant skills of action  $z_j$ .

As follows from (2), the more difference degree between the employee skills and the action-relevant skills characterizes the less readiness of the employee to take accountability for the action. Hence, adaptation of taking accountability of an employee for the actions to his(her) readiness to perform them assumes existence of the employee skills needed for the action performance. It means compliance with the following condition: the employee skills must differ as less as possible from the action-relevant skills. Furthermore, fulfillment the aforementioned limitations is required.

Example2

There are three employees. The skills of the employees are

$$s(e_1) = \langle s_2, s_5, s_6, s_9 \rangle, s(e_2) = \langle s_1, s_3, s_7, s_{11} \rangle, s(e_3) = \langle s_4, s_8, s_{10}, s_{12} \rangle \quad (3)$$

The differences between employee skills and action-relevant skills are calculated according to (2). The results of calculations are shown in Table1. The row names correspond to the employees' skills (3). The column names correspond to the actions-relevant skills (1). The calculated values of the difference degree between the employee's skills and the action-relevant skills is at the intersection of the row and the column.

	$s(z_1)$	$s(z_2)$	$s(z_3)$	$s(z_4)$	$s(z_5)$	$s(z_6)$
$s(e_1)$	4	7	3	4	3	6
$s(e_2)$	4	3	7	6	5	4
$s(e_3)$	6	5	5	4	7	4

Table 1: The Difference Degree Values

The successors of the actions  $z_1, z_2, z_3, z_4, z_5$  as follows from the action structure (Figure1) are  $z_5, z_3, z_4$  and  $z_5, z_6, z_6$ , accordingly. The employees should observe the limitation: accountability may be taken for not more than the two actions, and accountability may be shared for not more than the three actions.

Adaptation of taking accountability of the employees for the actions to their abilities to perform the actions is realized by the next steps.

At first, guided by the aspiration to take accountability for the actions having the more extents of accountability (Example1) and the requirement to avoid over allocation, employee  $e_1$  selects actions  $z_3$  and  $z_5$ , employee  $e_2$  selects actions  $z_3$  and  $z_5$ , and employee  $e_3$  selects actions  $z_2$  and  $z_3$ . The actions  $z_1, z_4$ , and  $z_6$  are not chosen by the employees.

Then, the employees' aspiration is adjusted by the employees' readiness to take accountability while peer coordination of the self-evaluation with participation of managers. The readiness is caused by the degrees of difference between the employees' skills and the actions-relevant skills (Table1) and the aforementioned limitations. As a result of this, the employees take personal accountabilities for the next actions: employee  $e_1$  for  $z_3$  and  $z_5$ , employee  $e_2$  for  $z_1$  and  $z_6$ , and employee  $e_3$  for  $z_2$  and  $z_4$ .

At last, the employees' readiness to share accountability for the actions is provided by their possibility of the lacking skills supplement. Employee  $e_3$  has the skill  $k_8$ . Hence, he (she) can share accountability for action  $z_3$  with employee  $e_1$  which hasn't skill  $k_8$  needed for performance of the action  $z_3$ . Readiness of other employees to share accountability for actions is determined analogously.

The outcomes of the adaptation process are presented by Table2. The table rows correspond to the employees. The table columns correspond to the actions that should be performed. Intersection of a row and a column indicates taking accountability (A) or sharing accountability (B) of the employee for the action. Thus, employee  $e_1$  is ready to take accountability for the actions  $z_3$  and  $z_5$ , and share accountability for the actions  $z_1$  and  $z_4$ .

	$z_1$	$z_2$	$z_3$	$z_4$	$z_5$	$z_6$
$e_1$	B		A	B	A	
$e_2$	A	B			B	A
$e_3$		A	B	A		B

Table 2: The Adaptation Process Outcomes

- Step3. Adjustment of the employees' compensation to taken accountability for the actions

Adjustment of employees' compensation to taken accountability for the actions is provided through the extents of accountability for actions. Namely, if the employee takes accountability for performance of the action with the bigger extent of accountability, he (she) receives the greater compensation.

The predetermined size of compensation for taken accountability for the action is divided by the manager on parts between the account table employee and the employee (employees) who shares accountability. The compensation of the employees sharing accountability is divided among them in equal parts. An integral personal compensation for the employee is calculated by the summation of his (her) individual compensation.

#### Example3

The set size of the employees' compensation for taking accountability for the actions equals \$1320. There are six actions  $z_1, z_2, \dots, z_6$ . The extents of accountability for actions  $z_1, z_2, z_3, z_4, z_5, z_6$  are equal to 4, 4, 5, 3, 4, 2, accordingly (Example1). Then, compensations for taking accountability for corresponding actions are equal to \$240, \$240, \$300, \$180, \$240, \$120, accordingly. The accountable employee receives 60% and the employee (employees) sharing accountability receives 40% from the compensation for taken accountability for the action.

The employees' compensation for taken accountability for action  $z_1$  equals \$240. According to Table2, the employee  $e_3$  is accountable for this action, and the employee  $e_1$  and the employee  $e_2$  share accountability for the action  $z_1$ . Then, compensation of the employee  $e_3$  equals \$144, and compensation every from the employees  $e_1$  and  $e_2$  equals \$48. The sizes of individual compensations of the employees for taken accountability for the rest actions are calculated similarly.

The results of calculation are presented by Table3. The table rows correspond to the employees. The table columns correspond to the actions. Intersection of a row and a column indicates individual compensation for the employee who takes accountability or shares accountability for the action. The last column of the Table3 contents the total compensations of the employees.

	Z <sub>1</sub>	Z <sub>2</sub>	Z <sub>3</sub>	Z <sub>4</sub>	Z <sub>5</sub>	Z <sub>6</sub>	The Total Compensation
e <sub>1</sub>	\$48		\$180	\$72	\$144		\$444
e <sub>2</sub>	\$48	\$144			\$96	\$72	\$360
e <sub>3</sub>	\$144	\$96	\$120	\$108		\$48	\$516

Table 3: The Employees' Compensation

#### 4. Conclusion

The suggested three-step method promotes creating the adaptive accountability culture in an organization through forming the dynamic work environment, adaptation of taking accountability of employees for the actions to their aspiration and readiness to perform of the actions for attaining a current organizational objective, and adjustment of the employees' compensations to taken accountability for the actions. Dynamics of the work environment depends on dynamics of organizational objectives. The specificity of the work environment consists in determination of the extents of accountability for the actions are correlated with difficulties their performance including the skill and structural difficulties. Thereby, adaptation of accountability to the difficulties of the action performance is provided. The accountability extent and the condition implying more compensation for taking accountability for actions having the more extent of accountability promote adaptation of taking accountability of employees for the actions to their aspirations to perform the actions. The introduced degree of diversity between the employee skills and the action-relevant skills allows evaluating readiness of the employee to perform the actions. It creates a foundation for adaptation of taking accountability of the employee for the actions to his (her) readiness to be accountable.

Adjustment of the employees' compensations to taken accountability for the actions is based on the actions' accountability extents.

The developed method can be used as a leadership tool for creating the adaptive accountability culture in an organization.

#### 5. References

- i. Ayers, K. (2005). Creating a responsible workplace, HR Magazine, 50(2), 1-3  
[http://www.engagementisnotenough.com/pdfs/HR\\_Magazine\\_RBW.pdf](http://www.engagementisnotenough.com/pdfs/HR_Magazine_RBW.pdf)
- ii. Bergsteiner, H. (2012). Accountability Theory Meets Accountability Practice, Emerald Group Publishing Limited
- iii. Browning, H. (2012). Accountability: Taking Ownership of Your Responsibility, Pfeiffer; first edition
- iv. Bustin, G. (2014). Accountability: The Key to Driving a High-Performance Culture, McGraw-Hill; first edition
- v. Chang, W., Atanasov, P., Patil, Sh., Mellers, B.A., Tetlock, Ph., E. (2017). Accountability and adaptive performance under uncertainty: A long-term view, Judgment and Decision Making, 12(6), 610-626  
<http://journal.sjdm.org/17/17630/jdm17630.pdf>
- vi. Clinton, A., Lewis Jr. (2017). Creating a culture of accountability, Leader to Leader, The Frances Hesselbein Leadership Institute, Issue 84, 12-16 DOI: 10.1002/ltl.20285
- vii. Costanza, David, P., Blacksmith, Nikki, Coats, Meredith, R. Severt, Jamie, B., DeCostanza,
- viii. Arwen, H. (2016) The Effect of Adaptive Organizational Culture on Long-Term Survival, Journal of Business and Psychology, 31(3), 361-381
- ix. Evans, Henry, J. (2008). Winning with Accountability: The Secret Language of High-Performing Organizations, Corner Stone Leadership Institute
- x. Jones, T. (2012). On Innovation, Essential Ideas, Inc.
- xi. Katzenbach, J.R., & Smith, D.K. (2006). The Wisdom of Teams: Creating the High-Performance Organization (Collins Business Essentials), Harper Business; Reprint edition
- xii. Kraines, G. (2011). Accountability Leadership: How to Strengthen Productivity Through Sound Managerial Leadership, The Career Press Inc.
- xiii. Lawson, B., & Samson, D. (2001). Developing innovation capability in organizations: A dynamic capabilities approach, International Journal of Innovation Management, 5(3), 377-400
- xiv. Martins, E., & Martins, N. (2002). An Organizational Culture Model to Promote Creativity and Innovation, Journal of Industrial Psychology, 28 (4), 58-65
- xv. Nesbit, Paul, Lester & Lam, Elman (2014) Cultural Adaptability and Organizational Change: A Case Study of a Social Service Organization in Hong Kong, Contemporary Management Research, 10(4), 303-324
- xvi. Samuel, M. (2001). The Accountability Revolution: Achieve Breakthrough Results in Half the Time, Facts On Demand Press; 2<sup>nd</sup> edition
- xvii. Samuel, M. (2012). Making Yourself Indispensable: The Power of Personal Accountability, Portfolio Hardcover; 1<sup>st</sup> edition
- xviii. Samuel, M., & Chiche, S. (2004). The Power of Personal Accountability: Achieve What Matters to You, Xephor Press; 1<sup>st</sup> edition
- xix. Schlenker, B.R. (1997). Personal Responsibility. Applications of the Triangle Model, In Cummings, L. & Staw, B. (eds.) Research in Organizational Behavior, vol.19, 241-301
- xx. Thompson, Yvonne (2018) Creating the Accountability Culture, Business Expert Press
- xxi. Worrall, D. (2013). Accountability Leadership: How Great Leaders Build a High Performance Culture of Accountability and Responsibility, Worrall & Associates; 1.0 edition.