Culture and accountability in organizations: Variations in forms of social control across cultures

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Abstract

In this article, we advance a cultural perspective on accountability in organizations. We seek to demonstrate that societal culture forces for accountability are found at multiple levels in organizations—from the individual, to the interpersonal and group context, and to the organization at large, which collectively form a loosely coupled accountability web or system [Frink & Klimoski, *Res. Pers. Hum. Resour. Manage.* 16 (1998) 1]. We first describe fundamental elements of accountability webs that are found in any social system or are universal (or etic). We then discuss three aspects of culture, namely, individualism–collectivism, cultural tightness–looseness, and hierarchy–egalitarianism (power distance), and their specific linkages to the components of accountability webs. We argue that these three cultural components, in combination, produce unique cultural configurations of accountability in organizations that vary considerably in the nature and consequences. We then describe four specific cultural accountability webs and their manifestations at different levels of analysis in organizations. Theoretical and practical implications of this perspective are discussed.
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1. Introduction

Dating to ancient times, scholars and practitioners alike have noted the importance of accountability for the survival of social systems. For example, Greek philosophers, such as Aristotle, Plato, and Zeno, discussed accountability in the context of justice, punishment, and social control (Schlenker, Britt, Pennington, Murphy, & Doherty, 1994). In modern science, accountability has been the subject of discussions in numerous disciplines including law (Stenning, 1995), politics (Anderson, 1981), education (Beneviste, 1985), health care (Emanuel & Emanuel, 1996), and psychology and organizational behavior (Frink & Klimoski, 1998; Schlenker et al., 1994; Tetlock, 1992). Indeed, within the study

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of organizations, accountability has been linked to numerous phenomena including judgment and decision-making (Simonson & Nye, 1992; Tetlock, 1992), performance appraisal (Klimoski & Inks, 1990; Mero & Motowidlo, 1995; Wayne & Kacmar, 1991), negotiation (Adams, 1976; Benton & Druckman, 1973; Carnevale, 1985; Gelfand & Realo, 1999), human resource management (Ferris, Hochwater, Buckley, Harrell-Cook, & Frink, 1999), influence tactics (Ferris et al., 1997), risk taking (Weigold & Schlenker, 1991), safety (Frink & Klimoski, 1998), and motivation (Schoenrade, Batson, Brandt, & Loud, 1986; Tetlock, Skitka, & Boettger, 1989). The central link of accountability to the effective functioning of organizations is perhaps not surprising. As noted by Katz and Kahn (1966), "much of the energy of organizations must be fed into devices of control to reduce the variability of human behavior and to produce stable patterns of activity" (p. 38). As such, the burgeoning amount of research on accountability in organizations is consistent with organizational realities.

What is perhaps surprising, however, is the limited attention that has been paid to the sociocultural basis of accountability in organizations. To date, much of the theory and research has been focused almost exclusively on the individual level of analysis (see Frink & Klimoski, 1998, for a notable exception) and has been conducted almost exclusively in Western contexts such as the United States and Western Europe (Gelfand & Realo, 1999). We believe that a cultural perspective on accountability in organizations is critical for both theoretical and practical reasons. Theoretically, as described below, we argue that one of the basic ways in which cultures vary is the nature of their accountability systems. Thus, a cultural perspective on accountability both illuminates basic aspects of culture and, at the same time, illustrates the culture-specific aspects of organizational functioning. Second, a cultural perspective on accountability is important in this increasing era of globalization, wherein there is a great deal of interdependence between organizations and individuals from different cultures. In this respect, illuminating cultural differences in accountability can help those who are traversing cultural boundaries, such as expatriates, diplomats, and even travelers, to understand the unique cultural configurations of accountability to which they must adapt.

In this paper, we advance a cultural perspective on accountability in organizations. We seek to demonstrate that cultural forces for accountability are found at multiple levels in organizations—from the individual, to the interpersonal and group context, and to the organization at large, which collectively form a loosely coupled accountability web or system (cf. Frink & Klimoski, 1998). In what follows, we first introduce the fundamental elements and the logic of accountability webs that we believe are basic to any social system and, thus, are universal (or etic.) We then discuss three aspects of culture, namely, individualism–collectivism, cultural tightness–looseness, and hierarchy–egalitarianism (power distance), and their specific linkages to the components of accountability webs. We argue that in combination, these three cultural components produce unique cultural configurations of accountability webs that vary considerably in the nature and consequences of accountability. We then describe a number of prototypical accountability webs that are found in different cultural systems and discuss their proposed manifestations at multiple levels of analysis in organizations. Lastly, we note some theoretical and practical implications of our theory.

2. Culture and accountability

Accountability is a fundamental norm enforcement mechanism (Tetlock, 1992) that is essential to the maintenance of any social system. As noted by Schlenker, Weigold, & Doherty (1991), "any collective,

ranging from a dyad to a civilization, must resolve how coordination and cooperation can emerge from a collection of individuals with diverse goals and interests (p. 97)." Importantly, accountability provides the mechanism through which common expectations and such coordination can occur. In other words, to maintain order and coordination between individuals, social systems create a multitude of standards to which individuals and groups are answerable, and to which these entities are judged and sanctioned (Schlenker & Weigold, 1989). Such standards, and audiences who judge compliance with standards, are found within multiple layers in social systems, ranging from the self, to the dyad, to the group, to the organization, to the society as a whole (Frink & Klimoski, 1998). As such, we define accountability as *the perception of being answerable for actions or decisions, in accordance with interpersonal, social, and structural contingencies, all of which are embedded in particular sociocultural contexts*. We emphasize the perceptual aspect of accountability because standards themselves, and violations to standards, are socially constructed; that is, they are informed by sensemaking processes that lend meaning to such events (Frink & Klimoski, 1998; Weick, 1995).

From a cultural perspective, we argue that although all cultures have accountability systems to create predictability, order, and control, the nature of accountability systems is highly culture specific (Gelfand & Realo, 1999). Individuals in different cultures are educated to understand the unique expectations that exist at different levels in the social system, the strength of these expectations, and the consequences for deviations from these expectations. As indicated above, individuals do not just develop expectations for other individuals; they also develop expectations for groups, organizations, and other collectivities. In turn, these groups, organizations, and collectivities also impose expectations through formal and informal mechanisms. Thus, we argue that as individuals are enculturated through socialization in a particular sociocultural context, they develop cognitive maps of how various individuals, groups, and organizations are answerable or accountable to one another. We call such a cognitive map, which specifies the expectations and obligations among elements (i.e., individuals, groups, or organizations), an accountability web (cf. Frink & Klimoski, 1998), and we argue that such webs vary accross cultures. Before describing cultural influences on accountability webs, we first turn to some of the fundamental elements of accountability webs in organizations.

3. Basic properties of accountability webs

There are two main questions that arise when describing the characteristics of an accountability web. First, one must determine who is involved, or the entities that are connected in the accountability web. Second, to understand the systems of accountability that exist in organizations, one must determine how these elements are interrelated and, in particular, the direction of the connection and the strength of the connection between entities.

3.1. The elements: Who is accountable?

Within an accountability web, there are many elements (or parties) that are possibly answerable to each other. These parties are the individuals, dyads, groups, units, divisions, the organization, or any other social collective that exists, and that the party perceives as being part of his or her system of accountability. In other words, the elements in an accountability web are the individuals or social collectives with whom an individual perceives an accountability relationship. Fig. 1 demonstrates the
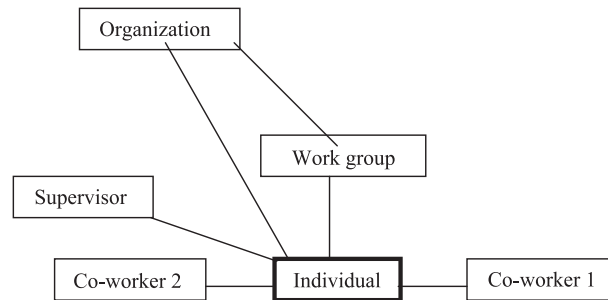
Fig. 1. Elements in a sample accountability web.

elements in a simplified accountability web. This figure shows the case where an individual perceives him or herself to be directly accountable to the supervisor, the organization, the work group, and two coworkers. In addition, the individual perceives that the group itself is accountable to the organization.

While it may seem logical to state that an individual or work group can be answerable to a division or to the organization as a whole, most work on accountability has not considered such multi- and cross-level relationships (see Ferris et al., 1997, and Tetlock, 1992, for exceptions). Indeed, this single-level focus is not limited to the accountability literature. Many organizational theorists have asserted that organizations are multilevel systems (Emery & Trist, 1960; Homans, 1950; Likert, 1961; Katz & Kahn, 1966; Lewin, 1951; Thompson, 1967); yet, historically, much organizational theory and research has focused upon a single level of analysis. As noted by Kozlowski and Klein (2000), "the organization may be an integrated system, but organizational science is not" (p. 3). As will be discussed in more detail below, this individual-level focus is likely a reflection of the locus of accountability in a particular cultural context, primarily the United States, where much research on accountability has been conducted. However, by adopting a cultural perspective on accountability in organizations, the importance of groups and relationships with larger social collectives will become even more apparent. In sum, elements within an individual's accountability web may exist at multiple levels in the organization.

Within this perspective, one of the ways in which accountability webs differ in different social systems is on the type of cross-level relationships that are found in accountability webs. For example, as seen in Fig. 2a, an individual might perceive that she is directly answerable to her group as a whole, and also directly answerable to the organization as a whole. However, a different individual might perceive that he is directly answerable to his group as a whole, and that the group is answerable to the organization as a whole, as seen in Fig. 2b. In this manner, the employee perceives himself to be accountable to the organization only through his relationship with his immediate work group. These connections—between individuals and groups, individuals and organizations, or groups and organizations—are all cross-level connections. In this example, the number of cross-level connections is the same, yet, the type of cross-level connection is quite different in these two cases. Later in the paper, we will argue that individualism and collectivism is related to the *type* of cross-level connections that exist in accountability webs in different sociocultural contexts.

In addition to differences in the types of cross-level connections, accountability webs may differ with respect to the *number* of cross-level connections. For example, an accountability web may have several
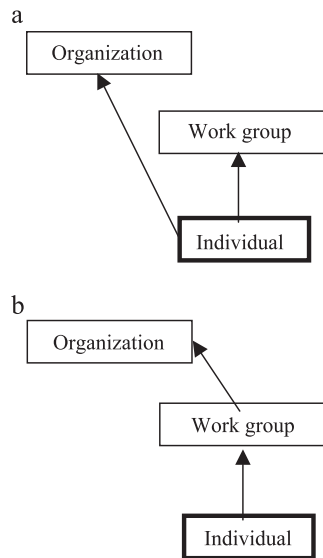
Fig. 2. (a) Accountability to both work group and organization, with independent paths and (b) accountability to the organization through the group.

connections between individuals and their groups, and also have connections between these groups and the organization as a whole. However, another accountability web may only have connections between individuals and their immediate coworkers and supervisors. As will be discussed at more length below, we also posit that one of the basic ways in which individualistic and collectivistic cultures are differentiated is on the number of cross-level connections in accountability webs.

3.2. The connections: How are the elements are connected?

To understand accountability relationships in an organization, it is necessary to have knowledge about the ways in which the entities are connected within the accountability web and, specifically, the direction of the connections and strength.

3.2.1. Direction of the connection

The direction of the connection within an accountability web specifies who is accountable to whom. Some accountability scholars have conceptualized one party as the agent (Adelberg & Batson, 1978; Cummings & Anton, 1990), whose actions and decisions are being monitored, and the other party as the principal (Cummings & Anton, 1990), who observes and evaluates the agent. However, this conceptualization does not recognize the potential for mutual accountability and influence processes. In the perspective proposed here, we draw upon the role-based theory of Frink and Klimoski (1998) and suggest that accountability can involve mutual influence processes. Thus, the linkages between parties in an accountability web can be either unidirectional or bidirectional. For example, one work group member may perceive herself to be accountable to the group supervisor, without the supervisor being accountable to her (i.e., unidirectional connection). This situation is visually represented in Fig. 3a. At the same time, she may perceive that she is accountable to her coworker and also believe that this
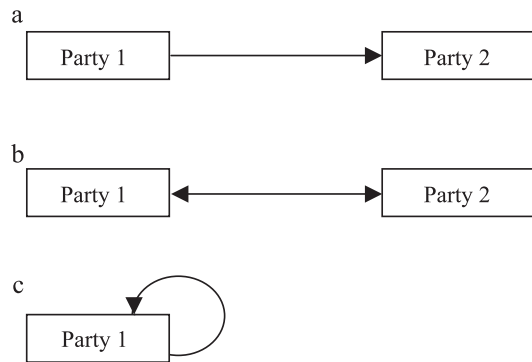
a

b

c

Fig. 3. (a) Unidirectional connection where Party 1 is accountable to Party 2. (b) Bidirectional connection where Party 1 and Party 2 are mutually accountable. (c) Self-accountability where Party 1 is accountable to itself.

coworker is mutually accountable to her as well (i.e., bidirectional connection), as seen in Fig. 3b. As will be discussed below, we believe that power distance, as a cultural dimension, is related to the *direction* of connections in accountability webs.

In addition to the interrelationships between different parties, an individual may be accountable to him or herself (Schlenker & Weigold, 1989; Schlenker et al., 1994). In this case, the connection in the web is directed internally, wherein one evaluates one's own actions or decisions and compares them with some internal standard. The self-accountability situation is depicted in Fig. 2c, with a circular arrow originating from and directed back to the individual. In later sections, we will elaborate on our proposition that individualism is associated with greater emphasis on self-accountability.

3.2.2. Strength of the connection

A second descriptor of how elements are connected in an accountability web deals with the strength of the connection between elements. By strength, we are referring to both the clarity and pervasiveness of the connections between entities. First, a connection between two parties can be considered strong with respect to the *clarity of the standards* and expectations that are expressed. In this case, the norms, expectations, and obligations that bind the parties together are very clearly stated and understood by both parties, and there is little room for deviation from expectations. Thus, a strong connection arising from high clarity will restrict the possibility that the individual can negotiate the terms of the relationship through role episodes (Frink & Klimoski, 1998). On the other hand, a weak connection due to little clarity in role expectations may permit one or both parties to negotiate the terms of the relationship, and, thus, the nature of the accountability relationship may be changeable.

Second, connection strength is also a function of the pervasiveness of the connection between two entities. In essence, this aspect of strength specifies the *number of rules* and obligations that one entity has to the other. For instance, an individual may perceive that he is connected to his supervisor through a very large number of standards, regarding, for example, the manner in which projects should be completed, expectations regarding schedules, interpersonal communication norms, and any other number of processes through which social control is enacted. The connection between this subordinate and his supervisor is very strong or pervasive by virtue of the amount of expectations that bind the two entities. On the other hand, another individual may perceive that he only has a connection with his division's comptroller due to the fact that he must submit a monthly budget. This individual perceives

that he is only accountable to the comptroller for this one item, and the only expectation that surrounds this obligation is that it must be turned in on time. In this latter case, the connection between the subordinate and the comptroller is weak with respect to pervasiveness, by virtue of the few expectations that bind the entities. In the sections below, we will discuss how the strength of accountability webs in organizations, both in terms of clarity and pervasiveness, is related to the dimension of cultural tightness and looseness (Gelfand, 1999; Gelfand, Nishii, Raver, & Lim, 2000).

3.3. Alignment in accountability webs

Another important component of accountability webs that logically derives from our former discussion is alignment, or the consistency of the accountability webs within an organizational system. We distinguish between two different types of alignment that can occur. The first is structural alignment, which is the extent to which the standards and expectations that are explicated in formal organizational policies, rules, and procedures in organizations are actually perceived by individuals and groups in the organization (cf. Frink & Klimoski, this special issue). As people respond according to their subjective perceptions about some reality rather than to any reality per se (Lewin, 1936; Weick, 1995), it is thus important to examine the alignment between subjective perceptions of accountability (i.e., one's perception of accountability webs) and the structural conditions that exist in the environment. For example, in an organization with high structural alignment, the accountability webs of individuals and groups (in the aggregate), namely, who is accountable to whom, with what direction, and with what strength, would be perfectly consistent with expectations that are enacted in organizational policies. On the other hand, in an organization with low structural alignment, expectations of accountability that are dictated in formal mechanisms will not necessarily reflect the perceptions of individuals and/or groups.

We would posit that to the extent that human resource management practices are bundled and are themselves aligned (Wright & McMahan, 1992) that structural accountability alignment will be high in organizations. For example, structural alignment should be higher in organizations where recruitment, selection, training, mentoring, and performance appraisal systems all communicate similar expectations regarding the formal accountability system to individuals and groups. On the other hand, when HR systems are treated individually and in idiosyncratic ways in organizations, structural accountability alignment is expected to be lower. As we will discuss in more detail below, we also expect that a certain cultural dimension, namely, cultural tightness and looseness, is associated with more or less structural alignment, respectively.

A related form of alignment in organizations is web alignment, or the extent to which the accountability webs held by individuals and groups are similar to each other. This type of alignment is relevant to numerous levels of analysis, as can be seen in Fig. 4. For example, at the most microlevel of analysis, individual web alignment refers to the extent to which an individual's accountability web (i.e., perceptions of who is accountable to whom, and with what direction and strength) is consistent with others with whom he or she interacts. This alignment could be for an individual with another one of his or her peers (horizontal alignment, or what is labeled I1) or could be for an individual with his or her supervisor (vertical alignment, G1). Importantly, we expect that conflicts and confusion will arise when accountability webs are misaligned between individuals (cf. Frink & Klimoski, this special issue). Likewise, within groups, we may examine the extent to which any individual accountability web is aligned with the aggregate web of the group (G2), or the extent to which all of the members of a group
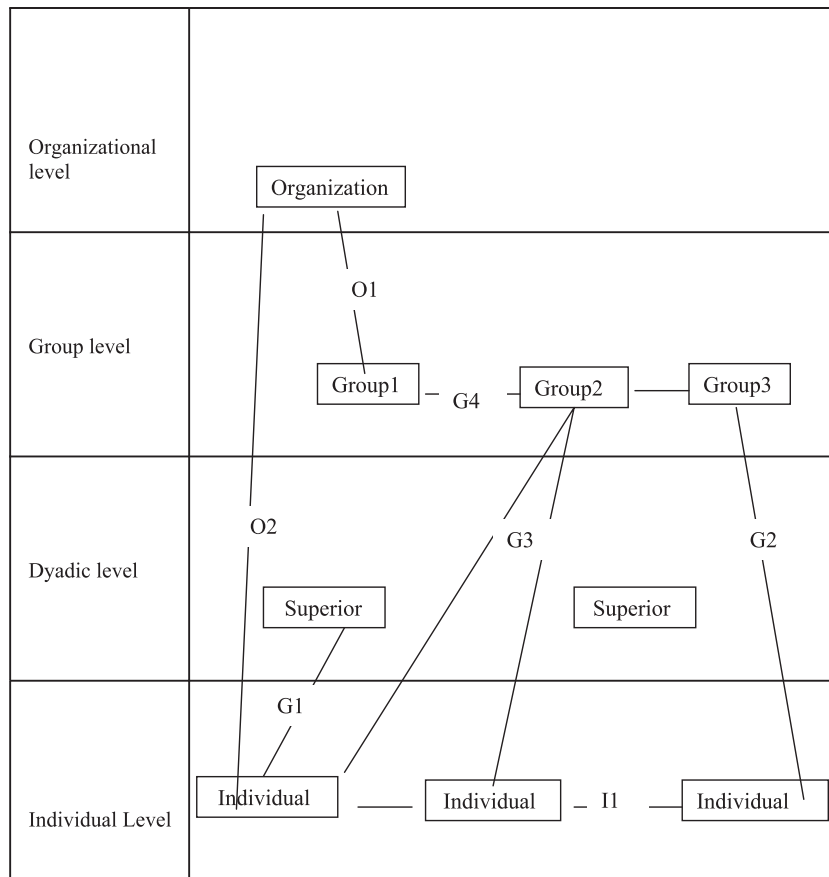
Fig. 4. Different forms of alignment in accountability webs.

perceive similar accountability webs (or within-group alignment, G3). In addition, at the group level, we may also examine the extent to which groups within the organization have similar accountability webs (between-group alignment, or G4). As with the individual level, there are likely to be distinct consequences of alignment at the group level. Within-group alignment is expected to be important for effective group functioning. To the extent that group members have different perceptions of accountability webs, group coordination and cohesion are expected to suffer. Likewise, to the extent that groups across the organization are not aligned, intergroup coordination and cohesion are likely to suffer. This is especially the case when individuals in groups, or groups within organizations, are highly interdependent with respect to their tasks. At the same time, when accountability webs are very highly aligned, this could also have some detriments in organizations. For example, it is possible that there will be reduced flexibility and less ability to adapt to major changes in the system when alignment is very high among individuals (cf. Wright & Snell, 1998).

Finally, we can examine alignment at the organizational level. At the organizational level, an accountability web is the collective perception of who is accountable to whom and with what strength in the organization. It may be of interest to examine the congruity between this collective perception with other entities in the organization (e.g., groups, O1) and even with individuals in the organization (O2).

Below, we will elaborate upon the expectation that cultural tightness and looseness are associated with more or less web alignment in organizations, respectively. Additionally, we will advance the notion that certain kinds of alignment (e.g., alignment with one's supervisor, G1, or alignment within groups, G3) will be more or less important for organizational functioning in particular cultural contexts (e.g., individualistic vs. collectivistic cultures, respectively).

3.4. Summary

In summary, accountability webs reflect parties' perceptions of who is accountable to whom in an organization. Accountability webs also reflect the direction of the connection between parties, as well as both the clarity and pervasiveness of the prescriptions that bind the parties. Finally, accountability webs can be characterized in terms of their alignment, including the structural alignment that may exist between formal organizational systems and parties' perceptions, and the web alignment that may exist between individuals, groups, or other entities.

4. Culture and the structure of accountability webs

In the previous section, we explicated the concept of the accountability web and also the characteristics associated with the connections and the web. Below, we put forward a number of hypotheses linking three cultural dimensions, namely, individualism–collectivism, cultural tightness–looseness, and hierarchy–egalitarianism (power distance) to the abovementioned characteristics. While there are numerous cultural dimensions that could also be subjected to analysis, we focus on these particular aspects of culture given that they are considered to be primary cultural dimensions (Triandis, 2001). After describing some basic linkages between each of these dimensions and specific aspects of accountability webs, we then discuss specific cultural configurations that are based on all of these dimensions in combination.

4.1. Individualism and collectivism

To date, there has been extensive discussion of individualism and collectivism in sociology (e.g., Durkheim, 1933; Parsons, 1949; Riesman, Denney & Glazer, 1950), anthropology, (Mead, 1961; Kluckhohn & Strodtbeck, 1961; Redfield, 1956), and psychology (Chinese Culture Connection, 1987; Hofstede, 1980; Schwartz, 1994; Triandis, 1995). Across each of these disciplines, scholars have been concerned with the nature of the relationship between the individual and the group, which is broadly referred to as individualism and collectivism. This theme has also been referred to as self-emphasis and collectivity (Parsons, 1949), Gesellschaft and Gemeinschaft (Toennies, 1957), mechanical and organic solidarity (Durkheim, 1933) individualism and collaterality (Kluckhohn & Strodtbeck, 1961), and agency and community (Bakan, 1966), all of which relate to a theme which contrasts the extent to which people are autonomous individuals or embedded in their groups (Hofstede, 1980; Schwartz, 1994; Triandis, 1989).

Although individualism and collectivism is highly multidimensional and also has unique culture-specific elements (Gelfand, Bhawuk, Nishii & Bechtold, 2004; Triandis, 1995), we argue that there are some fundamental ways in which accountability webs vary in most individualistic and collectivistic

cultures. As noted in Table 1, in individualistic cultures, accountability generally rests with specific individuals, both for organizational successes and failures, whereas in collectivistic cultures, accountability generally rests with entire groups. That is, in collectivist cultures, individuals primarily have connections to an entire group, which provide much of the expectations and monitoring for norm compliance. These groups, in turn, are entities that are accountable to the organization. In other words, in these organizations, it is the group that is primarily culpable, and individuals are not necessarily identified (Chen, Chen, & Meindl, 1998).

Indeed, cultural differences in group versus individual accountability can be seen in the extant literature on organizational design. For example, in Japan, which tends to be collectivistic, organizations tend to assign functional roles to work groups, which are responsible for achieving major organizational objectives (Kashima & Callan, 1994). As a result, individuals tend not to have very clear job descriptions, as responsibilities are associated with the work group as an entity. Not surprisingly, group-based evaluations of performance are preferred in this system (Kashima & Callan, 1994). By contrast, in individualistic cultures, such as the United States, functional roles tend to be assigned to individuals, who are responsible for achieving specific objectives associated with their particular expertise. As a result, job descriptions tend to be highly specific in terms of the tasks that individuals need to accomplish, and individual-based performance appraisals are the norm. These differences in organizational environments are reinforced and supported by practices in other cultural institutions. In Japan, for example, students tend to be in highly integrated workgroups in the classroom, whereas in the United States, students are mostly evaluated as individuals (Kashima & Callan, 1994). In sum, we expect that accountability webs will vary across cultures, with accountability resting with groups in collectivistic cultures and individuals in individualistic cultures.

Furthermore, we expect that there will be different types of cross-level connections in accountability webs in collectivistic and individualistic cultures. In collectivistic cultures, we posit that individuals are

Table 1
Culture and components of accountability webs

Cultural components	Characteristics of accountability webs
Individualism versus collectivism	• Related to the *type* and *number of cross-level connections*. The locus of accountability forces will be at the group versus the individual level in collectivistic and individualistic cultures, respectively. Additionally, there will be more cross-level connections in the accountability web in collectivist cultures. • Related to the whether standards are implicit (collectivism) or explicit (individualism).
Cultural tightness versus looseness	• Is related to the *strength* of the connections in the accountability web. Social standards in tight cultures are clearly specified and are pervasive, hence, the connections are strong. On the hand, accountability connections are not as well defined in loose cultures (i.e., they are more open to negotiations by the individuals involved) and there are fewer standards connecting entities in loose cultures, hence, the connections are weaker. • Is related to the *alignment* of the connections within organizations. This includes structural alignment (alignment between the standards in the formal structure of the organization as they are perceived by individuals and groups), as well as web alignment, or the similarity of accountability webs across individuals (vertical and horizontal), and within and between groups (within and between group alignment).
Hierarchy versus egalitarianism	• Affects the number of *bidirectional* connections versus *unidirectional* connections. In general, there will be more bidirectional accountability connections in cultures high on egalitarianism and more unidirectional accountability connections in cultures high on hierarchy.

connected to the organization primarily through their connection to the group. In other words, the group mediates the connection to the organization for the individual. In addition, in collectivistic cultures, we also expect that there will be more *extraorganizational sources* of accountability that are highly salient, including expectations from family members and the society at large. Wasti (2000), for example, demonstrated that in Turkey, a collectivist culture, expectations of family members had a large influence on the employees' level of organizational commitment and intentions to stay in the organization. Such extraorganizational sources had little predictive value among individualists. Likewise, in their analysis of Chinese state-owned firms, Xin, Tsui, Wang, Zheng, and Cheng (2001) argued that Chinese organizational culture promotes the notion that employees are not only accountable to their own firm, but also to the Chinese society at large. At a different level of analysis, Chung and Lee (1989) note that in Japan and Korea, organizations, as a whole, are highly accountable to the government as well as other organizations (e.g., Chaebols in Korea). Such cross-level sources of accountability are consistent with Confucian philosophy, which stresses the importance of obligations that individuals have within their family, within the nation, and within the world at large.

By contrast, it is expected that there will be different types of cross-level connections in accountability webs in organizations in individualistic cultures. In such cultures, individuals primarily have connections to their immediate supervisors through rational contracts specifying particular expectations. While individuals may also work in teams, they are generally speaking not expected to have as strong an accountability connection (in terms of clarity and pervasiveness) with their teams, nor are these teams expected to be as strongly connected to the organization or the society at large, as is the case in collectivistic cultures. In this spirit, we also generally expect that there will be fewer cross-level connections in individualistic cultures, as compared with collectivistic cultures. Furthermore, although extraorganizational sources of accountability exist in individualistic cultures (e.g., the family, customers, government institutions), they are not expected to be as salient as they are in collectivistic cultures. At the same time, we would posit that self-accountability will be even more salient in individualistic as compared with collectivistic cultures. Over time, with the emphasis on individual standards that is cultivated in socialization and education in individualistic cultures (e.g., "be all you can be"; "God helps those who help themselves"), coupled with the lack of contextual standards (e.g., group standards), individuals are attuned to evaluate their own actions and deviations from their own standards.

Another important way in which accountability in individualistic and collectivistic cultures is expected to differ relates to the means by which standards are communicated and perpetuated and, thus, how standards become integrated into individual accountability webs. In individualistic cultures, which tend to have direct communication (Hall, 1976), standards are generally formalized and are made explicit in symbolic forms in the social context (e.g., in manuals, written communication, regulations, job analyses). By contrast, in collectivist cultures, which tend to have indirect communication (Hall, 1976), standards are informal and are tend to be implicit in the social context (e.g., in roles, duties, group norms, etc.) Thus, even if the same standard is applied within collectivist and individualistic cultures, the way in which it would be communicated would vary. Importantly, both ways of communicating standards can be equally clear and understandable to individuals; however, they differ in how much understanding of the social context is required for the comprehension of the standards.

Finally, reactions to violations are expected to vary across these differing cultural systems given the aforementioned differences in accountability webs. In collectivistic cultures, breaches of conduct are

generally evaluated in terms of contextual forces, such as one's group membership (cf. Miller, 1984; Morris & Peng, 1994). By contrast, in individualistic cultures, breaches of conduct are evaluated in terms of individuals' responsibility and their freedom to choose, and, as such, individuals are more often held accountable for breaches of conduct (Bersoff & Miller, 1993; Miller, 1994). From an accountability web perspective, this is due to differences in the perceptions of the nature of connections in organizations. Because individuals are seen as accountable to groups, and these groups are accountable as entities in collectivist cultures, group membership is a salient indicator when judging responsibility for actions or decisions. Indeed, in these contexts, groups, not individuals, may be held culpable for violations of standards. This is also consistent with Confucian philosophy, where responsibility has traditionally been embedded in relationships such that there can be a negation of the individual (Adler, 1998; Fangtong, Songjie, & McLean, 1997). By contrast, in Greek philosophy, which forms the philosophical basis for many individualist cultures, the Stoic philosophers held that obligations are due to universal, enduring principles, and no differences in responsibility were accorded due to differences in social position (Daniels, 1997). Thus, in individualistic cultures, individuals are held responsible for violations from expectations, regardless of group membership. Indeed, this further facilitates the development of self-accountability in individualist culture.

In sum, collectivist and individualist cultures are differentiated on a number of aspects of accountability, including the types of connections in accountability webs (individual or group) and the number of cross-level connections in accountability webs. In addition, these cultures also vary on the mechanism that is used to communicate standards (implicit vs. explicit) and on the nature of reactions to breaches of conduct.

4.2. Cultural tightness and looseness

Cultural tightness and looseness refer to contrasting cultural systems that vary on the degree to which norms are clearly defined and reliably imposed (Chan, Gelfand, Triandis, & Tzeng, 1996; Gelfand, 1999; Gelfand et al., 2000). Theoretical formulations of the notion of tightness and looseness date back to Pelto (1968), an anthropologist, who found that traditional societies varied on their expression and adherence to societal norms. Pelto identified the Pueblo Indians and the Hutterites as tight cultures, arguing that both were rigorously formal, disciplined, and had a high compliance to norms. By contrast, Pelto identified the Skolt Lapps of Northern Finland and the Thais as loose cultures, in which norms were expressed through a wide variety of alternative channels and there was a lack of discipline. In his landmark study of modern nations, Hofstede (1980) also stressed the importance of cultural tightness and argued that the dimension of uncertainty avoidance may provide an initial operationalization of the construct.

More recently, Gelfand (1999) and Gelfand et al. (2000) proposed that cultural tightness and looseness has a number of interrelated components: the clarity and pervasiveness of social norms (many vs. few), the range of tolerable behavior in situations (large vs. small), and tolerance for deviance for norms (low vs. high). Tight cultural systems generally have many clear social norms, in which there is a limited range of expected and acceptable behavior across social situations, and there is very little individual discretion in deciding how to behave. In such cultural systems, norms are strictly enforced and there is little tolerance for deviance. By contrast, loose cultural systems generally have fewer social norms, which are less clearly defined. There is a greater range of behaviors that are seen as acceptable or permissible across social situations, and there is a lot of individual discretion in deciding how to behave.

Norms are not strictly enforced (there is less compliance), and there is much tolerance for deviance from norms. Gelfand et al. link this aspect of societal culture to the greater need for predictability and order due to ecocultural and historical factors such as high population density, a scarcity of resources, and a history of external threat (see also Triandis, 1994).

Most pertinent to our discussion, as seen in Table 1, tight and loose cultures are expected to be differentiated on the nature of their accountability webs in organizations by virtue of the strength, as well as the degree of alignment, of the accountability system itself (e.g., the clarity and number of standards). Specifically, consistent with a cultural concern for predictability and order, organizations in tight cultures are expected to create accountability systems that are strong and that allow for more predictability, order, and control. Thus, generally speaking, organizations in tight cultures will have accountability webs that have many standards, which will be very clear. As a result, organizations in tight cultures will have more monitoring of standards and more severe consequences for deviance. By contrast, in loose cultures, there will be fewer standards, and standards will be less clear, engendering less monitoring of standards, and less severe consequences for deviance from such standards in organizations.

Although there is little research that directly bears on cultural tightness and accountability webs, there is indirect evidence to support some of its tenets. For example, research has shown that there are more social norms in tight cultures, such as Japan, as compared with loose cultures such as the United States (Osamu, 1991). Likewise, individuals in tight cultures expect to be monitored and to monitor others, are more concerned with norm violations, and comply more with standards than individuals in a loose cultural system will (Kobayashi, 1998; Greenberger, Chen, Beam, Whang, & Dong, 2000). For example, Kobayashi (1998) found that as compared with American employees, Japanese employees perceived greater threats of shame and embarrassment, as well as greater expectations of sanctions from the management for occupationally deviant behavior. Likewise, Gelfand, Triandis, Chan, and Nishii (1998) found that across 20 different situations, there was a higher perceived compliance with situational norms and more severe emotional reactions to norm violations among Japanese as compared with Americans. Such differences in attitudes toward norms are socialized from an early age. Greenberger et al. (2000) found that children in the United States, a loose culture (Gelfand, 1999), perceived less sanctions for misconduct and engaged in more misconduct, as compared with their Chinese and Korean counterparts. This was also found in comparisons of American and Malaysian students: Barone (1999) found that American children scored much lower on personality measures of norm compliance as compared with their Malaysians counterparts. From an accountability web perspective, such attributes of individuals (e.g., personality, expectations, etc.) are cultivated in different cultures to help individuals fit into, and to perpetuate, the strength of the accountability webs that exist in the larger cultural context.

We also posit that tight and loose cultural systems are distinguishable on the degree to which there is alignment in accountability webs within organizations. We expect that there will be more structural alignment, as well as more alignment in accountability webs across individuals and groups in tight versus loose cultures. First, because order and predictability are more important in tight as compared with loose cultures, organizations in tight cultures are more likely to enact processes that ensure that expectations that are delineated in formal policies, practices, and procedures are that perceived in veridical ways by individuals and groups (either through explicit mechanisms—in individualistic cultures or implicit mechanisms—in collectivistic cultures). Indeed, in Japan, generally a tight and collectivistic cultural context, individuals receive much informal training to help fit into the norms and standards in organizations, even in high school, wherein individuals partake in senpai–kohai relation-

ships similar with those found in organizations (Kashima & Callan, 1994). Likewise, intense training programs, as well as morning exercises and other activities, offsite of the organization, are used to help instill an understanding of the standards that employees are expected to uphold (Kashima & Callan, 1994).

Second, tight cultural systems are generally expected to have more alignment in accountability webs among individuals and their peers (horizontal alignment), individuals and their supervisors (vertical alignment), as well as for individuals within and between groups (group alignment). In tight cultural systems, standards for behavior are pervasive and are "imposed and received," rather than "proposed and interpreted (Boldt, 1978)." Individuals are socialized to attend to the nature of who is accountable to whom, as well as to expect (and fear) sanctions that result from noncompliance. Put differently, because standards are so strong and clear in tight cultures, individuals within such cultures develop more shared understandings of accountability. Alternatively, because standards are fewer and more ambiguous in loose cultures, individuals have more varied and idiosyncratic experiences, and, thus, their under-standings of accountability are more likely to diverge. More generally, the greater the alignment between individuals and groups with respect to accountability webs, the greater the predictability and order in the organization. Thus, aspects of the organizational context in tight cultures reinforce and sustain the larger societal cultural context.

Some indirect evidence for the notion of greater alignment in perceptions of accountability in tight versus loose cultures can be found in Gelfand et al. (1998), who illustrated that there is lower variability in the perception of the importance of situational norms in Japan as compared with the United States. Likewise, Chan et al. (1996) found that there was greater agreement in concepts related to accountability, including sanctions, norms, and punishment, in Japan as compared with the United States.

In sum, tight and loose cultures are differentiated on a number of aspects of accountability, including the strength of the connections between entities in organizations (e.g., the number of clarity of standards) as well as the degree to which there is alignment within and across the levels in the organization.

4.3. Hierarchy versus egalitarianism (power distance)

Lastly, we expect that the cultural dimension of hierarchy versus egalitarianism is related to the direction of connections that are found within accountability webs (unidirectional or bidirectional connections). More specifically, research has consistently shown that cultures can be differentiated on hierarchy versus egalitarianism, or the importance placed on fixed (i.e., ascribed) hierarchical roles in structuring interactions and allocating resources versus the importance of voluntary associations that are bases on equal power between individuals (Hofstede, 1980; Schwartz, 1994). From an accountability perspective, these cultural systems vary on the direction of connections between individuals. Standards in hierarchical cultures are predetermined and are based on ascribed status. People in high-power positions generally set standards that are to be obeyed by those in subordinate positions. For example, standards set by seniors in Korean organizations are expected to be obeyed unconditionally by subordinates (Kim & Kim, 1989; also, see Kashima & Callan, 1994, for similar notions in Japan). In return for this obedience, seniors are expected to take care of and protect the subordinates. By contrast, standards in egalitarian commitment cultures are based on abstract principles that are mutually adhered to among all individuals, regardless of status (Schwartz, 1994). As such, we would expect that individuals in this type of culture are likely to engage in mutual influence processes and to change the nature of expectations through role episodes (Frink & Klimoski, 1998). In sum, we expect that there

is more unidirectional accountability in hierarchical cultures and more mutual accountability in egalitarian commitment cultures.

5. A cultural typology of accountability webs

Although we have dimensionalized cultures for the purpose of explicating linkages of culture to accountability webs, actual cultural systems have elements of all of the aforementioned cultural components that must be considered simultaneously to understand and predict behavior in organizations. Considering the three cultural components in combination (individualism–collectivism, cultural tightness–looseness, hierarchy–egalitarianism), a typology of eight accountability webs can be discerned for analysis and empirical research.

Specifically, as seen in Fig. 5, we can locate eight different prototype configurations based on these three dimensions. To be sure, in reality, there are numerous forms of accountability webs that can exist within any culture. However, we posit that there will be a preponderance of a particular accountability configuration that is created from a combination of the three cultural dimensions in a particular culture. It is important to note, however, that to fully understand accountability in organizations, there are also additional culture-specific, or emic, elements, as well as additional cultural dimensions, that are necessary to take into account. Due to space limitations, below, we elaborate upon four accountability configurations and their implications for phenomena at the organizational, group, and individual level of analysis. These include (1) an individualistic, loose, and egalitarian configuration, (2) a collectivistic, tight, and hierarchical configuration, (3) an individualistic, tight, and hierarchical configuration, and (4) a collectivistic, loose, and egalitarian configuration. A summary of our discussion below can be found in Table 2.

5.1. Individualistic, loose, and egalitarian cultures

The first configuration that is described is expected to be prototypic in a culture that is individualistic, loose, and egalitarian. Based on existing research and theory on these cultural dimensions (Hofstede, 1980; Schwartz, 1994; Triandis, 1995), the United States is expected to generally fall in this category.
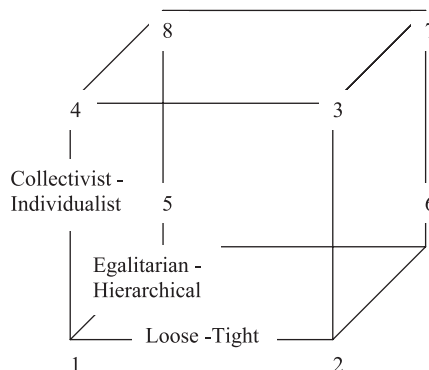

Fig. 5. Cultural accountability configurations.

Table 2
Cultural accountability configurations—implications at multiple levels

Organizational level

Example cultural configurations	Locus of most accountability forces	Standards (explicit or implicit)	Number of cross-level connections	Strength of accountability webs			Overall alignment within the organizational system
				Number of standards	Clarity of standards	Degree of monitoring	
Individualistic, loose, egalitarian	The self and peers/ Supervisor	Explicit	Low	Comparatively fewer	Low	Low	Low
Collectivistic, tight, hierarchical	The immediate supervisor, group, the organization, and entities outside of the organization (families)	Implicit	High	Comparatively more	High	High	High
Individualistic, tight, hierarchical	Self, supervisor, and the organization	Explicit	Moderate	Comparatively more	High	High	High
Collectivistic, loose, egalitarian	The group and entities outside of the organization (e.g., families)	Implicit	Moderate	Comparatively fewer	Low	Low	Low

Interpersonal/group context and individual level

Example cultural configurations	Amount of role sending	Nature of role episodes	Degree of role conflict	Felt responsibility to external standards	Amount of self-accountability (internal standards)	Strength of reactions to violations of standards
Individualistic, loose, egalitarian	High	Greater role making	High	Low	High	Low
Collectivistic, tight, hierarchical	Low	Greater role taking	Low	High	Low	High
Individualistic, tight, hierarchical	Low	Greater role taking	Low	Moderate	High	Moderate
Collectivistic, loose, egalitarian	High	Greater role making	High	Moderate	Low	Moderate

Noteworthy elements of accountability webs in this cultural configuration are the following: (1) Individuals are accountable primarily to themselves (i.e., there is high self-accountability) and to those individuals who have control over their outcomes (e.g., supervisors, in some cases, customers). Such standards are explicitly communicated to individuals (e.g., through formal job analyses, written documents, etc.); (2) Comparatively, connections in accountability webs are expected to be weaker (i.e., there are fewer standards and they are less clear), and there is less alignment within and across levels; and (3) Mutual accountability exists between individuals and superiors (more bidirectional connections), and there is more negotiation of standards between individuals.

This configuration of accountability has manifestations at different levels of analysis. At the organizational level, policies and practices are generally designed with reference to individuals. Work is often carried out by individuals, and performance appraisal systems are individual based. While individuals perceive that they are connected to others (and thus answerable to other people), they are most attuned to themselves and to others who have direct control over their personal outcomes (e.g., their supervisors). In this respect, to impose control and ensure predictability in these cultures, alignment between individuals and their supervisors is especially important. Put differently, because the locus of accountability forces in individualistic, loose, and egalitarian cultures is at the individual and dyadic level, alignment between the accountability webs of individuals and supervisors is important for organizational functioning.

In the interpersonal or group context in this cultural system, it is expected that employees will engage in a large amount of role sending with their superiors and peers and often attempt to influence the creation of their own roles (i.e., role making), relative to simply accepting roles that are communicated to them (i.e., role taking; Frink & Klimoski, 1998). Because there is a lot of room for negotiation, it is expected that there will be less alignment across the accountability webs for dyads and groups within such cultures. Likewise, because the locus of accountability is at the individual and dyadic levels, individuals within this type of cultural system may perceive different standards than that of the formal structure of the organization (i.e., there is lower structural alignment). Thus, as compared with other cultures, it is likely that there will be less predictability in this system. Concomitantly, it is expected that people working within an individualistic, loose, and egalitarian culture may experience a great deal of role conflict due to potential conflicting demands and expectations across parties. However, it is worthwhile to note that because there is less overall alignment in such cultures, there may be higher creativity, innovation, and flexibility in such cultures as compared with others.

At the individual level, because of the looseness of the cultural context, as compared with other cultural configurations, individuals are not expected to be as cognitively attuned and motivated by external standards, and furthermore, are not likely to perceive violations of standards as extremely negative. As such, there should be lower felt responsibility to external standards in these cultures as compared with other cultures. At the same time, it is expected that there will be much self-accountability in this configuration, such that individuals are most concerned about their own internal standards and are highly attentive to violations of these self-standards. In this respect, guilt may be a highly accessible emotion in these cultures when standards are violated.

5.2. Collectivistic, tight, and hierarchical cultures

The second configuration should be prototypic in a culture that is collectivistic, tight, and hierarchical. Based on theory and research on culture (Hofstede, 1980; Triandis, 1994), we would posit that Japan and

Singapore are general examples of this configuration. We would also expect that many military organizations, regardless of national culture, may have this prototypical configuration. Noteworthy elements of this accountability configuration are the following: (1) Individuals are accountable to their groups, and the group, in turn, is accountable to the organization; it is also likely that extraorganizational sources of accountability may be highly salient as well (the family, the society); (2) Comparatively, individuals in these cultures are answerable to many more standards, which are of high clarity. Such standards are largely implicit and informally communicated (e.g., through group norms, symbols in the organization, etc.). Because accountability is less open to negotiation and is more imposed than improvised, and because there are many clear standards and mutual monitoring, this enables entities in the organization to perceive similar contingencies in the environment. In other words, as compared with other cultures, accountability is expected to be aligned within (e.g., group members have similar accountability webs) and across levels (e.g., superior and subordinates) in collectivistic, tight, and hierarchical cultures. Likewise, because groups are expected to be attuned to the organizational rules and standards to a much greater degree, there should also be greater structural alignment in these cultures as well; (3) Lastly, the emphasis on hierarchy in these cultures is also reflected in the one way, which is nonmutual accountability connections between entities. For instance, individuals are held accountable to their superior or group but not vice versa.

At the organizational level, in these cultures, we expect that policies and practices are designed largely with reference to groups or teams and not individuals. For instance, work is often carried out in workgroups, and performance appraisal systems are often team based. Thus, unlike Configuration 1, workgroups or project teams are held accountable to the organization rather than to the individual, and strategies to improve performance are targeted at the group as a whole (e.g., there will be more team training, Earley, 1994). Moreover, it is expected that there will be many clear standards for the groups, which are implicitly communicated and highly monitored in such cultures. Inasmuch as the locus of accountability forces is at the group level, the alignment between an individual and his or her group, between individuals within a group, as well as between groups and organizations, are all expected to be important in collectivist, tight, and hierarchical cultures.

At the interpersonal level, there should be little role sending and role making between individuals; rather, a greater emphasis on role taking is expected, which is aligned with the formal structure of the organization. Because individual compliance with the formal structure is expected, there should also be less variance within and across groups in terms of their accountability webs. Overall, because it is expected that there will be consistency in the perception of accountability in such cultures, there should be less role conflict and confusion over expectations. However, it is also possible that because accountability webs are strong, there may be less innovation and flexibility in times of change in such cultures. When innovation becomes important, it is likely to be created through existing rules and standards. It may be interesting to note, for example, that in Singapore, creativity is being taught as a form of skill in formal education, which can be evaluated through performance standards that are created. In this way, it is imposed rather than improvised.

At the individual level, individuals are likely to be highly motivated and cognitively attuned to external standards because violations of standards often invite strong reactions from others. While self-accountability may be also operative, we expect that many internal standards will be closely aligned with external standards, or, in circumstances when they are not congruent, external standards will be the focus of the individuals' attention. In this respect, shame (rather than guilt) is expected to be a highly accessible emotion in these cultures.

5.3. Individualistic, tight, and hierarchical cultures

The third accountability web configuration is one that is prototypical in an individualistic, tight, and hierarchical culture. We would posit that Germany and Austria are, generally speaking, examples of this configuration. Noteworthy elements of this accountability configuration are the following: (1) Individuals are accountable to themselves (i.e., high self-accountability) and their supervisors, based on individualism; yet, they are also highly accountable to the organization's rules directly (i.e., the formal structure of the organization), given the tightness of the cultural context. Standards in this system are explicitly communicated to individuals (e.g., through formal job analyses, written documents, etc.); (2) Comparatively, individuals in these cultures are answerable to more standards, which are often of high clarity. These numerous and clear standards, coupled with high mutual monitoring, often enable webs of accountability to be highly aligned within (e.g., group members have similar accountability webs) and across levels (e.g., superior and subordinates have similar accountability webs). Likewise, because individuals are attuned to the organizational rules and standards to a much greater degree, there should also be greater structural alignment in these cultures as well. In this respect, accountability is less open to negotiation; and, lastly, (3) The emphasis on hierarchy in these cultures is also reflected in the one way corrections, which is nonmutual accountability connections between entities, such that individuals do not engage in mutual influence processes for determining the aspects of the accountability relationship.

At the organizational level in individualistic, tight, and hierarchical cultures, policies and practices are expected to be designed with reference to the individuals, which is evident in many HR functions (e.g., selection, training, performance appraisal). However, unlike the first configuration described above (i.e., individualistic, loose, and egalitarian), it is expected that there will be many clear standards for individuals, which are explicitly communicated within the formal structure of the organization (e.g., through job analyses, written documents), as well as through one's superior, in these cultures. Thus, the locus of accountability rests within a number of entities including the self, one's superior, as well as the organization. As such, we expect that the alignment between individuals and superiors, as well as between individuals and the organization, is especially important in these cultural systems.

At the group and interpersonal levels, there should be less role sending and role making between individuals (e.g., between subordinates or between superior and subordinate), as compared with other cultural systems, and, instead, more role taking (through standards communicated by superiors or the organization). Furthermore, because it is expected that individuals will comply with the formal structure (i.e., high structural alignment), there should be less variance within and across individuals and groups in terms of their accountability webs. As with other tight cultures, there should be less role conflict, yet, less focus on innovation. When innovation becomes a priority, it is likely that it will be implemented through the existing rules and standards. Finally, at the individual level, individuals are expected to focus on their own self-standards (due to individualism), yet, are also highly motivated and cognitive attuned to external standards given the risk of violations and subsequent censuring (due to tightness). Because individuals attend to such standards, felt responsibility is expected to be high. Individuals are expected to experience stress when others violate rules and standards and to actively engage in social sanctions within the organization. In this respect, because of the dual emphasis on internal and external standards, both guilt and shame are expected to be accessible emotions in individualistic, tight, and hierarchical cultures.

5.4. Collectivistic, loose, and egalitarian cultures

Lastly, a fourth accountability web configuration that we will describe should be prototypic in cultures that are individualistic, loose, and egalitarian. Although there is little existing data on this combination, we would expect that Poland may generally fall in this category. Noteworthy elements of this accountability configuration are the following: (1) Individuals in these cultures are accountable to their groups, and their accountability to the organization is mediated through these entities; the extraorganizational sources of accountability may be highly salient as well (the family, the society); (2) Comparatively, connections in accountability webs are expected to be weaker (i.e., there are fewer standards and they are less clear), and there is less alignment within and across levels. Standards are largely implicit and informally communicated (e.g., through group norms, symbols in the organization, etc.); and, finally, (3) there exists mutual accountability between individuals and superiors (more bidirectional connections), and there are more negotiation of standards.

In a collectivist, loose, and egalitarian culture, policies and practices are designed with reference to groups or teams, and on not individuals, at the organizational level. Like Configuration 2 (i.e. collectivist, tight, hierarchical), then, work is often carried out in groups and performance appraisal systems are often team based (i.e., workgroups are held accountable to the organization rather than the individual). However, unlike Configuration 2, employees within the groups are expected to engage in a large amount of role sending and role making rather than role taking, or in other words, the work relationships within and between work groups are subject to negotiation. As such, as compared with Configuration 2, the alignment between the group accountability webs and the formal structure of the organization (structural alignment) may be lower. Likewise, alignment between groups may be lower in other cultures, given that work group accountability can be separately negotiated, which may result in more intergroup conflict in this system. Like Configuration 1 (i.e. individualistic, loose, egalitarian), a higher level of creativity is expected, but, unlike Configuration 1, the creativity is manifested at the group level and not at the individual level. Finally, at the individual level, individuals are highly motivated and cognitively attuned to group standards but much less to other standards outside the boundary of the group.

6. Conclusion

In this article, we advanced a cultural perspective of accountability. We discussed the notion of accountability webs, which are perceptions of the expectations and obligations that exist among entities, the direction of these connections, and their strength. The elements of accountability webs are expected to be universal; however, the aspects of culture are intricately related to elements of accountability webs and, in combination, create unique cultural accountability configurations that have multilevel manifestations in organizations. In the following paragraphs, we outline several theoretical and practical implications of this perspective.

6.1. Theoretical implications

This perspective has a number of theoretical and practical implications for organizations. Theoretically, our perspective offers a parsimonious way of understanding the nature of accountability in

organizations, namely, through the notion of an accountability web. The accountability web is a cognitive conceptualization: It emphasizes the sensemaking processes involved in accountability and highlights the individuals' cognitive representations of the direction and strength of their accountability vis-à-vis their supervisors, coworkers, groups, and the organization as a whole. The accountability web is also a cultural conceptualization: It emphasizes that one cannot understand the nature of accountability forces in organizations without taking into account how factors such as individualism–collectivism, cultural tightness–looseness, and power distance all interact to affect the elements in the web. More generally, our perspective highlights that one of the basic aspects by which cultures are differentiated is on the ways in which they construct accountability webs. At the same time, because the elements of such webs are basic to all cultures, this perspective allows a common metric to compare accountability across cultures.

We believe that this perspective has the potential to stimulate research on culture and accountability, a much needed endeavor in the science of psychology and organizational behavior. As noted previously, the vast majority of work on accountability has been conducted within Western contexts and has focused on questions at the individual level of analysis (e.g., individuals' levels of felt responsibility, Cummings & Anton, 1990; judgments of responsibility, Schlenker et al., 1994; individuals' decision-making processes, Lerner and Tetlock, 1999). It is perhaps not surprising that the predominance of questions about accountability resides at the individual level of analysis, given that Western cultures view individuals as self-contained and generally deemphasize the role of the contextual factors in behavior (Erez & Earley, 1993).

Our discussion of a number of unique cultural configurations of accountability, however, illustrates that the locus of accountability forces may not be at the individual level in other cultures, and that we need to ask additional questions to understand the nature of accountability in other cultures. For example, to understand accountability in Japan, a collectivistic culture, research may examine the nature of group accountability to organizations or how extraorganizational sources of accountability (e.g., family obligations and expectations) influence behavior in organizations. Likewise, our perspective highlights that the psychological consequences of accountability may vary across cultures. In Singapore, a tight culture, individuals may experience stress and evaluation apprehension given that mutual monitoring is a pervasive aspect of organizational life. By contrast, in loose cultures, such as the United States, individuals may be more likely to experience conflicts, given that accountability is negotiated and there may be less socially shared cognition. Likewise, our perspective highlights that predictors of felt responsibility may vary depending on the cultural context. We argued that individuals in collectivistic, tight, and hierarchical cultural systems would have high levels of felt responsibility to standards that are externally imposed; yet, individuals in individualistic, loose, and egalitarian cultures will have high levels of felt responsibility to standards that are internally imposed. Our perspective also highlights the need to examine the mechanisms through which individuals come to understand accountability in organizations and how they vary across cultures. For example, we expect that standards are largely implicit and informally communicated (e.g., through group norms, symbols in the organization, etc.) in collectivistic cultures versus largely explicit and formally communicated (e.g., through manuals, memos, etc.) in individualistic cultures. This may help to explain, for example, why job analysis, as a science and practice, is so popular in the United States, a highly individualistic culture.

Our exposition of the various forms of alignment of accountability forces also has implications for theory and research. We argue that it is important for scholars to examine structural alignment or the alignment that exists between the organizations' formal systems of control and the individuals'

informal perceptions of the systems of accountability that exist (Frink & Klimoski, this special issue). We expect that when there is less structural alignment, there will be less adherence to policies and practices (which we expect to be more characteristic of loose cultures). We also posit that there are other distinct consequences for the lack of web alignment among entities in organizations. For example, to the extent that one's accountability web is not aligned with one's superior, one's group, or the organization, an individual may experience confusions and frustrations, and a loss of productivity and group/organizational commitment may result. Alternatively, at the group level, we expect that a lack of alignment between individuals within groups can affect cohesion and group performance, whereas a lack of alignment between groups can affect intergroup coordination and conflict. At the same time, high alignment may also reduce flexibility and innovation within organizations (cf. Wright & Snell, 1998). Thus, there are advantages and disadvantages within any cultural accountability configuration.

While the accountability web is a conceptual tool, it will be important to measure cognitive maps of accountability in future research. To facilitate empirical research, more work is needed to develop appropriate methodologies for the operationalization of the accountability web notion. There are numerous methodologies currently being used in other areas in the field that may be useful for this purpose. For example, pathfinder, multidimensional scaling (MDS), and cognitive mapping have been frequently used to derive shared cognitive structures in team research (Mohammed, Klimoski, and Rentsch, 2000). These techniques can be applied to the current conceptualization at multiple levels to examine the nature of accountability webs in organizations.

6.2. Practical implications

From a practical point of view, our perspective highlights why cross-cultural transitions are often difficult, namely, that expatriates must adjust to a different accountability system than they are accustomed to operating within. Along with other aspects of culture shock, expatriates must decode a new system of rules for who is accountable to whom and the direction and strength of accountability in such relationships. In this respect, we expect that it is perhaps most difficult for individuals going from a highly individualistic, loose, and egalitarian system to one that is collectivistic, tight, and hierarchical, given that the number of sources to which one is accountable and the strength (clarity and number of standards) of the accountability itself are much higher. In addition, individuals moving from an individualistic to a collectivistic culture may have difficulty discerning the standards to which they should abide due to the high-context communication through which such standards are communicated. In this case, individuals from individualistic and loose cultures may find themselves in situations where multiple other parties have very clear expectations for behavior and where they are monitored very closely, yet, where they cannot decode the high-context communication and thus fail to understand the expectations. In addition, we expect that when one moves from an individualistic, loose, and egalitarian to a collectivist, tight, and hierarchical culture, the number of critical forms of alignment increases (given that both structural and web alignments are important in tight cultures), which will make the adjustment process even more difficult.

We would note, however, that individuals going in the reverse direction, namely from a collectivistic, tight and hierarchical to an individualistic, loose, egalitarian culture, are also likely to experience a great deal of stress, as they search for the standards to which they are supposed to comply, and they begin to experience a variance in expectations and a lack of alignment in the system. In such

individualistic, loose, and egalitarian cultures, it is likely that an alignment between individuals and their supervisors is especially important, given that this is a main locus of accountability forces. However, individuals coming from collectivistic, tight, and hierarchical cultures are likely to expect that accountability forces are also found at the group and organizational level, creating confusion and difficulty for adjustment.

More generally, our perspective suggests that training programs for expatriates need to convey a deeper knowledge of the shared cognitive structures of individuals in other cultures, such as accountability webs, to help expatriates adjust to another culture. An understanding of the differences in accountability webs across cultures will not only provide general prescriptions regarding the fundamental aspects of organizational functioning in other cultures, it will also help to reduce the stress and frustration arising from the transition process.

7. Concluding remarks

In conclusion, although all cultures have accountability systems to create predictability, order, and control, the nature of accountability systems can vary considerably accross culture. In the increasingly global business environment, understanding this culture specificity will not only expand the boundaries of our theories and research, but will also inform our practice.

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