



A grounded theory examination of project managers' accountability

Kelly Mac Donald^{*}, Davar Rezania, Ron Baker

University of Guelph, Canada



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ABSTRACT

26 interviews were conducted with a snowball sample of project managers to explore how project managers were influenced by accountability arrangements and how they responded to accountability demands. Using a grounded theory approach to code the interview data, this study revealed that project managers develop new skills to respond to accountability demands. These effects are facilitated by the interaction of resource-based mechanisms and reflexivity that interact with the contextual factors of the project. The study broadens the understanding of accountability in project management and suggests a model for further empirical examination.

1. Introduction

Accountability in the workplace is a well-researched organizational phenomenon that has been recognized as a fundamental component of successful organizations (Tetlock, 1985). In its simplest form accountability is defined as “being answerable to audiences for performing up to prescribed standards, thereby fulfilling obligations, duties, expectations and other charges” (Schlenker, Britt, Pennington, Murphy, & Doherty, 1994, p. 634). Accountability is mobilized through the use of formal reporting, rewards, incentives and disciplinary mechanisms to hold employees accountable and to align their actions with organizational objectives (Frink & Klimoski, 1998). These formal mechanisms operate alongside informal mechanisms such as group norms, loyalty and corporate cultural norms and individual self-accountability (Schlenker & Weigold, 1989).

The delegation of responsibility and the demand for an account of the execution of that responsibility, establishes an accountability relationship between an actor (such as an employee) and a forum (such as a manager) (Bovens, 2007). There is an obligation on the part of the actor to justify his conduct and there is an opportunity for the forum to pose questions about and pass judgement on that conduct. The actor then faces consequences (either rewards or sanctions) based on their performance. The reporting requirements and the consequences associated with meeting or not meeting expectations can be described as the mechanisms of accountability – that is, these are the tools employed in order to hold one party accountable to another in an accountability relationship. Bovens (2007) further argues that an accountability relationship motivates the actor to ‘learn’. The imposition of consequences for not meeting specific expectations requires actors to continually ‘scan the

environment’ to identify potential shortfalls and this inspires them to search for ‘more intelligent ways’ to achieve desired outcomes (Bovens, 2007). Accountability influences and shapes both the organization and the individual (Roberts, 1991) and effective accountability arrangements can have positive effects on task performance (Yarnold, Mueser, & Lyons, 1988). These positive effects include improved performance on the job (Yarnold et al., 1988), increased compliance (Mitchell, Hopper, Daniels, George-Falvey and Ferris, 1998), increased participation and involvement (Blau & Boal, 1987) and higher job satisfaction (Thoms, Dose, & Scott, 2002). Under conditions of high levels of accountability, Fandt (1986) found that individuals became more vigilant, complex and self-assessing information processors. Frink and Klimoski (1998) found a positive relationship between accountability and influence actions such as impression management and upward influence.

Other research showed a significant relationship between Type A Behaviour Pattern, defined as a behaviour pattern characterized by hostility and excessive striving, felt accountability and outcomes related to performance (Hall, 2005). Yarnold et al. (1988) found that individuals who exhibited Type A Behaviour characteristics and were accountable for a project outcome had higher productivity than others in the project group. They also suggested that intrapersonal (conscientiousness, self-efficacy) and interpersonal (favourable evaluations by others leading to enhanced self-worth) factors can affect the ways in which people feel accountable and how they respond to the accountability demands.

1.1. Accountability in project management

Accountability is especially relevant in project management. “A ‘project’ is an organization, which is established for a limited time period

^{*} Corresponding author. University of Guelph 161 Maple St, Guelph, ON, N1G2G8, Canada.

E-mail address: kmacdo20@uoguelph.ca (K. Mac Donald).

to solve a complex (relatively), unique problem” (Gareis, 1989, p. 243). Project management is the process of planning, organizing and controlling the inputs, resources and outcomes of a project (Lock, 2017). Within the broader organization or through partnering with external participants, the management of projects is characterized by the assignment of responsibility and accountability to a specific project group dedicated to the achievement of specific project outcomes (Leong, 1991). Despite this highly specific process of project management, risks arise in projects and these risks often result in project failure (Lock, 2017). Organizations need to establish accountability regimes in which project managers account for their activities and report regularly to stakeholders. These regimes provide the necessary but not sufficient conditions for successful outcomes in project management (Turner, 2004).

Bound by specific time and budget parameters, project managers are responsible for implementing the processes necessary for the achievement of desired project outcomes. They are accountable to stakeholders for project outcomes and in many cases, they assume the role of a facilitator between groups of stakeholders (Baird, 1991). As a result, the success of a project often depends on their personal skill set and specifically their people management skills, in addition to their expertise in the technical elements of the role (Gareis & Huemann, 2000). Managing accountability arrangements with multiple stakeholders implies a constant interplay between stakeholder needs, contextual factors, and the needs and abilities of the project management team (Baird, 1991; Burga & Rezanian, 2017; Rezanian, Baker, & Nixon, 2019).

The project management process is even referred to as an accountability process (Leong, 1991). Whittington (2006) argues that accountability is an integral part of project management. However, research in project management accountability is limited. A search of the Proquest database revealed only 180 papers in peer reviewed scholarly journals that mentioned both project management and accountability in their abstracts. Among the topics included in the literature were: the lack of accountability and project failure (Ika, 2012; Zhou, Vasconcelos, & Nunes, 2008), the creation of formal project management processes to increase accountability (Kenny, 2003; Maddalena, 2012) and accountability and risk management (Zwikael & Smyrk, 2015; Kwak & Smith, 2009). An extended search to include mechanisms of accountability, however, revealed just 18 articles in the peer reviewed scholarly journals. Of these, only one study explored how project managers interact with and/or are influenced by accountability mechanisms. The objective of this study is to investigate how arrangements of accountability affect project manager perception of accountability and their response to accountability.

In summary, the research suggests that there are potential performance outcomes that are related to accountability but that more research is needed to clarify these outcomes. These studies also indicate that an organization's accountability arrangements and the mechanisms employed to facilitate these arrangements can impact organizational performance and individual behaviours. This impact on the individual behaviour of the project manager can be characterized as the *accountability effect*.

1.2. Grounded theory approach

In this investigation, a grounded theory approach was employed to explore how project managers were influenced by accountability arrangements and how they responded to accountability demands (i.e. the accountability effect). Glaser & Strauss, 1967, in his development of the grounded theory approach, suggested that it is important that the researcher does not begin with preconceived ideas about what the data will show, thus allowing the themes that emerge to do so naturally based on the interviewee's description of their experience. This approach, along with the collection of qualitative data, align with Cicmil, Thomas and Hodgson, (2006) to “generate alternative understandings of what goes on in project practice and how practitioners participate in and manage complex organizational arrangements” (p. 36). The aforementioned

literature on accountability and project management informed the design of the study and directed the inquiry by providing a ‘sensitizing’ review of the literature (Strauss & Corbin, 1990; 1998). Thus, the themes and model derived from the data reflect the experiences of the interviewees as they discussed the role of accountability arrangements on both successful and unsuccessful projects but are indirectly illuminated by the preceding literature on accountability.

2. Methodology

2.1. Participants

Within a broader program of research on accountability in projects, 26 interviews were conducted. All participants were designated or self-described project managers with the common element being, that they managed projects as their primary role. Convenience sampling from the professional network of the researchers was used to identify an initial group of project managers that were recruited for the study. Snowball sampling provided the additional participants for the study. Participants worked in a diverse range of project management environments with representation from government, publishing, IT, construction and advertising with both large companies and SMEs represented in the sample.

2.2. Data collection

Interviews were done using semi-structured open-ended questions which explored the nature of the interviewee's interaction with the accountability arrangements of their projects. The interviews were conducted to explore formal and informal accountability arrangements and each interview was preceded by an explanation of the purpose of the study. The interviewer also clearly defined accountability as it is rendered for this research by saying ‘in this research we will take a narrow definition of accountability as a social relation or mechanism that involves an obligation to explain or justify conduct’. This implies a relationship between an actor, the accountee, and a forum that holds the actor to account for his actions.

All interviewees were asked a consistent set of core questions. The questions were based on the characteristics of accountability as identified by Bovens (2007). Accordingly, participants were asked to describe their accountability relationship, what they were accountable for, to whom they were accountable, how they provided information about their performance, how they were rewarded/sanctioned for their performance. Interviewees were asked to consider these questions for two projects with which they were recently associated: a successful project and an unsuccessful project. The interviewer asked the same questions about each of the two projects identified by the interviewee. These core questions were followed up with open-ended, follow-up questions that encouraged a free flow of information directed by the interviewee. Examples of these questions include: ‘How did you manage multiple demands? And what were the resultant issues that you needed to deal with?’

The interviews were recorded and transcribed for the purpose of the thematic analysis. They were conducted in English and typically lasted one hour. Some were conducted by phone, others in person on location and others in person at the university depending on the wishes of the interviewee.

2.3. Data analysis

Standard techniques of grounded theory, including the coding of data and the development of categories, were used. The data were coded using the three stages identified by Strauss and Corbin (1990). In open coding, the transcribed interviews were analyzed line by line for a simple extraction of what the interviewee is saying and, in some cases, implying or not saying. Open coding requires a detailed reading of the data to comprehend the meaning and context of the interviewee's understanding

of accountability and the role accountability processes played in the management of a particular project. Initially two researchers coded one interview and compared the coding to test the reliability of the coding process. All 26 interviews were coded at this level. The coding of interviews 24–26 did not add any new dimensions to our data. This suggested that data saturation had been reached in this data set.

Whereas open coding disseminates the large amounts of data into smaller homogenous pieces, axial coding, the second stage, is the process where data "...are put back together in new ways after open coding, by making connections between categories. This is done by using a coding paradigm involving conditions, context, action/interactional strategies, and consequences" (Strauss & Corbin, 1990, p. 96). Axial coding explores how these categories connect and interact, which leads to the identification of larger categories that can be used to describe the broader themes which emerged from the data. In this study, the interviews were analyzed line by line with coding that described what the interviewee was saying, thinking or feeling. These results were then grouped into categories of related axial codes. Table 1 gives an example of how the interviewees words were coded into first an open code (Trying to build relationship), then to the axial code (People management skills), then to the broader theme (Accountability Effect).

In this study 21 categories emerged from the classification of the open coding into axial codes. Where there was minimal corroboration by interviewees on specific axial codes, they were eliminated from the study. To be considered as one of the categories, an arbitrary marker of roughly 20% was used to determine the inclusion of categories. This meant that in order to be classified as a category, at least five of the interviewees needed to identify that the issue had significance in how they responded to accountability demands. They may have referred to it in different ways, but it was easily interpretable as the category identified.

Seven of these codes were eliminated for not meeting the established hurdle rate for the number of comments by interviewees. Thus, the remaining 14 categories were used, and these were allocated into 4 themes for discussion purposes (Table 2). The first theme revealed several effects of accountability (Table 2, Column 1). The other three themes suggested resource-based, contextual and reflexivity mechanisms that enabled these accountability effects (Table 2, Column 2,3,4).

2.4. Memo writing

Memo writing throughout the process captured the reflexive thoughts of the researchers during the coding process. These memos were related to the interviews and focused primarily on what the interviewee was communicating about how they felt about their project and the accountability associated with the project. The memos also explored themes that were evident in the words of the interviewees. These included ideas, for example, on self-efficacy, blame, and

Table 1
Sample illustration of coding process in grounded theory.

Interviewee comment	Open coding	Axial coding	Theme
...it's you know, you're trying to bridge relationships to nurture them and keep them positive... ...so they kind of participate in the project whether willingly or unwillingly because I need to get information out of them, so lots of times you have to convince people to be part of it because, you know, they are not directed to be part of it	Trying to build relationships. Persuasion skills	People management skills	Accountability effect

Table 2
4 themes and 14 categories resulting from open coding.

Effects of Accountability	Resources	Contexts	Reflexivity
Facilitation skills	Achievement Orientation	Level of accountability without authority	Reflexivity
People management skills	Experience as a project manager	Level of workplace accountability	
Ability to predict problems in advance	Degree of formal project management process	Degree of support for project by management	
Ability to manage multiple priorities		Level of trust in the workplace	
		Project complexity	
		Imminent failure	

disempowerment. This process also generated inquiries prompted by the interviews. An example of one such inquiry was 'exploring if these mechanisms and effects occur for both successful and failed projects.' Another inquiry that emerged from memo writing was whether 'the project manager is able to foresee the success or failure of the project in advance and change the approach to ensure the success of the project'. This process contributed to the formation of categories and the distinctions between the categories and documented the process of arriving at those categories.

3. Results

The initial questions elicited responses regarding the project manager's interaction with their accountability arrangements and the mechanisms that resulted. After gathering and reviewing the data, 4 themes emerged that clearly indicated the salient presence of a complex group of interactive effects and mechanisms that resulted from these accountability arrangements.

3.1. Evidence of the effects of accountability

In response to the questions regarding accountability, project managers identified four categories (all of them skills) they felt were important for meeting their accountability demands: facilitation, people management, problem prediction and managing multiple priorities. Each participant viewed these capabilities as critical to the management of the project. Since these skills were associated with the questions regarding accountability, the theme that arose from the coding was the effect of accountability regimes on project manager behaviour.

3.1.1. Facilitation skills

When project managers discussed their accountability on projects, they directly referenced their facilitation skills as a critical part of managing their accountability requirements.

"... my job is to facilitate all kind of decisions that need to be taken by those involved in the project."

Project managers are reflexive about their role as facilitators versus being active participants in the project.

"...if a project manager makes decisions then they start taking on ownership of the product as opposed to the process. The project manager is responsible for making sure the project delivers the project content."

Another interviewee describes managing a project as

"...getting into the fire without catching on fire".

In their need to be fully immersed in the project, they risk becoming involved in the product versus the process. Thus, they reflect on the need to remain vigilant on the distinction between the product and process in managing their accountability requirements.

3.1.2. People management skills

When project managers spoke of their accountability in the interviews, they indicated that people management skills were necessary for fulfilling the goals of the project for which they were accountable.

“...but different people need to be managed differently. If you treat everybody the same, you don't get the same results. You've got to let each person work the way they work best. And that's what I think the challenge of managing projects is.”

Progressive improvements in their people management skills become necessary for operating within the challenging contextual environments on projects.

3.1.3. Ability to predict problems in advance

Interviewees implied that being able to anticipate problems is a general ability that develops and that it is not just related to the ability to anticipate a specific problem. This would indicate that, as with many tasks, ongoing experience reduces the number of errors made.

“...you are typically at five years not going to make the mistakes a guy at two years does. A ten-year guy is not going to make the mistakes a five-year guy will make but still might make a couple. The twenty-year guy is not going to make any mistakes.”

One interviewee referred to a process that he called the “two-week look ahead” where an experienced project manager “will do nothing but look ahead at problems that are coming down.” This implies that because the project manager feels accountable, they try to anticipate problems before they occur in order to keep the project on track. Project managers develop these anticipatory problem-solving skills from repeated exposure to the accountability regimes in project management.

3.1.4. Ability to manage complex multiple priorities

Another effect of accountability regimes was the associated ability to manage multiple priorities. Interviewees referred to managing 8–10 projects simultaneously and one had 25 projects going at one time. Each project involved multiple functions, stakeholders, budgets and accountabilities.

“...well probably the biggest problem was resource co-ordination across multiple business units, multiple provinces and multiple brands...so there were times when I would end up sort of shifting the schedule and trying to decide who to pull forward and who I pushed backward...”

“...it's just go, like it's just always putting out fires it seems like, and we run anywhere from four to maybe twelve projects at once so it tends to be really quite intensive...it's a very busy job.”

3.2. Resource-based mechanisms of accountability

In discussing their accountability on projects, the interviewees identified evidence of achievement orientation (Dweck & Leggett, 1988), their experience in the role of a project manager and the degree of formal project management processes as components that determine their ability to successfully manage their accountability requirements on a project. We categorized these three as resource-based mechanisms. These are the building blocks utilized by a project manager that act as mechanisms to enhance/diminish the accountability effects depending on the context of the project.

3.2.1. Achievement orientation

Achievement orientation (McClelland, 1985, 1987) is “the disposition towards performance improvement and achievement under challenging and competitive conditions” (Utsch & Rauch, 2000, p. 47). It depicts how an individual reacts to a task and suggests that an individual will exhibit adaptive or maladaptive responses, with the adaptive ‘mastery’ orientation associated with positive outcomes resulting from the effort and the use of strategies that are designed to fit the situation. Those who are “mastery-oriented exhibit constructive self-instructions and self-monitoring, a positive prognosis, positive affect, and effective problem-solving strategies (Dweck & Leggett, 1988, p. 258)”.

“...it was mostly the personal unhappiness that I had in knowing that I was failing when it came to doing the project well...and I wanted to ensure that instead of that happening, I would do everything I can for [name of client].”

“There's a lot of basic pride...I would argue, people just trying to look good for their colleagues and peers, so they want to do a good job.”

In meeting their accountability demands, project managers anchor their goals to accountability expectations, and utilize appropriate strategies and resources, and personal competencies to meet those demands.

3.2.2. Experience in the role of project manager

Experience in the role of project manager was mentioned repeatedly in our interviews. One of the interviewees referred to it as ‘that specific intelligence’ while others see it as an ability to anticipate where the project is heading.

“I've been a project manager for a very long time. I would always bring it back to, if we don't fix it, this is where it's going. I can point out the wall; I can tell you that you are running at the wall and I can tell you what to do to avoid hitting the wall but if you choose to run into the wall there is nothing I can do about it.”

Project management experience allows the project manager to operate in less than optimal contexts and still fulfill the accountability requirements demanded by the project charter.

3.2.3. Degree of formal project management processes

Based on the interviews, the demands on the project manager increase when formal project management tools are unavailable or not used and the demand for a breadth and depth of personal skill sets becomes more acute.

“Knowing these things [project management tools] exist and knowing that it's going to lead to a successful outcome – what prevents people or organizations like ours from sort of formalizing that just like you can't not fill in a vacation schedule -there's certain things that you just can't not do. How do make project management something that you can't not do?”

The interviewees suggested that formal procedures enabled them to manage the workload and the priorities spawned by the challenges of having multiple projects in their portfolio.

3.3. Reflexivity as a mechanism of accountability

In discussing their accountability for projects, the interviewees described that their day-to-day work involved frequent decision making about actions that would help them meet their performance expectations. Each of these decisions required reasoning and reflexivity. Reflexivity exists as a complex function that occurs in the mind of the project manager as they evaluate the interaction between their accountability requirements, the resource-based factors and the contextual factors on the project.

In our interviews the interviewees spoke of how the reflexivity that was necessary for day-to-day decision making was guided by lessons learned from past projects. Reflexivity on formal and informal lessons

learned became a critical interactive element with the resource-based and contextual inputs on a project. It is through failing and fixing and then reflecting on why it failed and if the fix was the right one, then exploring if the fix was successful, that a project manager executes the details of the project. In this process inexperienced project managers become experienced project managers and acquire the skill sets that are demanded of project managers.

“And you end up managing the content, not the process, so if you look at it from the point when we triage or when we do our lessons learned on these things after the fact - you know, you go down it and it points out that you were too busy focusing on this [problem] and ignoring everything that needed to be done and that's why it failed”.

Ferguson (2003) defines reflexivity “as a competency; as the ability to act in the world and to critically reflect on our actions and in ways that may reconstitute how we act and even reshape the very nature of identity itself (p. 199)”. D’Cruz, Gillingham, and Melendez (2007) suggest that reflexivity involves the ability to “make sense of rapid change and make personal decisions based on some form of risk assessment” (p. 76). Roseneil and Seymour (1999) defined reflexivity as ‘a project of the self’, and the individual ‘as an active and creative participant’. From the action of reflexivity, there emerge new ways of being, thinking and acting.

3.4. Contextual factors

Heider (2013) suggested that “the result of an action is felt to depend on two sets of conditions, namely, factors within the person and factors within the environment (p. 82)”. In discussing their accountability on projects, the interviewees suggested several factors that we categorized as contextual factors because they describe the organizational and relational context affecting the project. References to these contextual factors were particularly salient in the interviews, and every project manager referred to contextual factors as an element that impacted their actions. Contextual factors describe the environment in which a project takes place and these can have a positive or a negative effect on performance. Balachandra and Friar (1997) suggested that contextual factors can determine the ‘appearance or nonappearance’ of some key factors in the outcome of a project. In our study the project manager references to contextual factors were represented in 6 specific categories under the contextual theme (Table 2, Column 3).

All 6 categories related to the organizational and relational environment in which the project manager is operating and thus they were identified as contextual. For example, where a project manager made reference to lack of authority or the inability to accomplish their tasks due to conflicting lines of authority, or frustration in operating outside the established chain of authority, we classified that into the category of accountability without authority. Where the project manager discussed a lack of commitment to projects, incomplete projects, and once salient projects left dormant, we categorized that as the level of workplace accountability. These 6 categories represented environmental factors that required the project manager to ‘step up their game’ personally in order to meet their accountability requirements.

The 6 categories were: the presence of accountability without authority (i.e. the manager is held accountable for work done by people over whom he or she has no formal authority), the degree to which the workplace values accountability, the degree of management support for the project, the level of trust in the environment, the imminent failure of a project and project complexity. When the project manager had a high degree of accountability without authority, and/or where accountability expectations in the workplace were not clear, where there was a low managerial commitment to the project, when there was low trust in the work environment, when the project was failing or when there was high project complexity, project managers needed to respond by utilizing their skills to meet their accountability demands.

3.4.1. Degree of accountability without authority

Participants in our study reflected on the frustration that originated from accountability without the commensurate authority to gain cooperation on project execution. Projects are temporary and often multi-departmental, and as a result, the project manager's authority is constrained by established lines of authority. They also discussed how they react when faced with a problem that stemmed from the lack of authority.

“...it's not formalized but both managers are aware that I am going to have to lean on a couple of employees...so in the absence of a formal RACI they can sabotage your project in a heartbeat because they are unwilling to participate, in which case it is difficult, you have to try and go above them and you just don't want to do that in [company name] where you are going to be working for a while.”

Accountability without authority adds unique challenges to the project management process and it increases the necessity for compensatory personal attributes (accountability effects) of the project manager.

3.4.2. Degree to which the workplace values accountability

Project managers in our study, when discussing accountability, stated that when the workplace was not focused on outcomes of the projects, the project managers found it difficult to gain support for their requirements. This lack of accountability in the workplace is related to the concept of accountability without authority. Our interviewees found that when the workplace was lax in accountability, the critical external contributors to the project were challenging to work with. There were indications of constantly changing metrics in evaluating projects that are indicative of low accountability environments.

“...and the reality is that we always go off track and we never spend what we say we are going to spend, and we never usually achieve all of the outcomes that we hope to...as soon as you have a mechanism in place or a structure for reporting on those things, it sees that people or bodies change and then you've got to go back and start all over again...they decide those measures are no longer useful for anything and they were yesterday's news kind of thing.”

3.4.3. Degree of management support for the project

Our interviewees, in discussing their accountability for projects, expressed their frustration with the level of organizational support overall. They also iterated the need for upper management support in the coordination of projects.

“...how important it is for them [upper management] to support the work. It is of the utmost importance that they are involved, you know at a pretty deep level...and that it fits with the organizational culture and its aligned with the goals of the organization”

Further our interviewees suggested that the project needs to fit with the corporate strategy to be viable and reach closure.

“...this was one of the reasons why it was not a successful project because this wasn't you know corporate strategy. So, I think whatever you do needs to be aligned with corporate strategy, the corporate direction, the corporate eye or you know, the work loses its – it just doesn't have the meat behind it.”

The project managers in our study suggested that management support created a roadmap for the project that demanded execution and reporting, and without that roadmap, the risk of project derailment was higher.

3.4.4. Degree of trust in the working environment

Our interviewees repeatedly mentioned an environment of trust as a critical element determining their ability to fulfill their obligation of accountability.

“...in this case the client was very trusting. We were the trusted advisors and they relied on us to provide a lot of potential solutions...”

“...you don't want to break that trust, or you don't want to discount the relationship in order to do that...”

“...well there's a matter of trust on a project...”

They suggested that trust in the workplace context implied that people would do what they said they would do, and that a project manager relies on this very basic premise to respond to accountability demands.

3.4.5. Difficulty or complexity of the project

When a project is difficult or complex, it demands that a project manager is able to manage the often-conflicting objectives of multiple stakeholders. Project complexity often means that there are more stakeholders inputting into the project, and this exponentially increases the demands for accountability and challenges the project manager's ability to control all the facets of the project.

“...this environment is so complex...this is a place where people die [hospital]. And so, it is multifaceted what the issues are. There are so many layers to the onion...it's all about complexity and sort of understanding what you need to peel away...to get to what the issues are.”

3.4.6. Imminent failure

Our interviewees cited that they often recognized in advance that the project was failing and either they changed what they were doing, or for a series of reasons often beyond their control, they let the project fail. The ability for a project manager to be reflexive interacts with imminent failure and determines the project outcome.

“I mean in the case where there is a lack of success overall, the worst option is we cut ties and end [project name]. Which, I briefly went over in my head but then I chatted with my team and decided that's not a good response...that's just being a quitter...tough situations can turn into great things when both sides feel ownership and care about the other side.”

On a failing project *...it's easy to pass the buck, right? It's easy when you are doing specifically large projects to say 'oh this team didn't get it done on time, so we didn't get our stuff done on time...we struggle if this group makes the rest of the groups not happen what do we do about it...but I think you are always accountable’*

The threat of imminent failure becomes a context where project managers practice reflexivity and it enables them to fulfil their accountability requirements.

4. Discussion

Cicmil, Thomas & Hodgson (2006) called for “more project management research grounded in the lived experience of the project participants (p. 682).” This study was initiated to investigate how project managers work with accountability regimes on projects. Specifically, this research revealed several effects of accountability and elaborated on several contextual, resource-based, and reasoning (reflexivity) factors that enable these effects of accountability in project management.

Accountability is intended to influence behavior and to enforce norms and social order. Organizations establish formal systems to guide and enforce accountability, but person to-person accountability happens between individuals who are interacting in specific roles with one another (Lerner & Tetlock, 1999). The literature acknowledges that organizational accountability and interpersonal accountability are important for maintaining social order. The principal (forum)-agent (actor) relationship suggests a hierarchical relationship in the workplace where

subordinates account to superiors. But accountability can be “down” (e.g., accountability to subordinates), “within” (e.g., accountability to professional expectations) and “out” to the larger public (Burke, 2005). Our study contributes to the understanding of accountability in project management by suggesting that, in addition to these basic tenets, the interaction of contextual factors, resources and reflexivity in project management reveal the intricacy in how project managers manage their accountability obligations. Instead of a simple reciprocal, transactional accountability based on the obligation of the project manager and the expectations of project stakeholders, the project managers in this study referenced several nuanced interactions between contextual factors and resources that influenced their behavior.

More research is needed, but it is evident that the relationship between the mechanisms and the effects of accountability is not a one-on-one simple causal link. Fig. 1 presents the interaction of the mechanisms. The analysis of the project managers' narrative of accountability revealed four effects of accountability that had not been previously identified in project management research. When the interviewees spoke of their interaction with accountability regimes, they spoke of the enhancement of facilitation skills, people management skills, the ability to predict problems in advance and the ability to manage multiple priorities that developed in response to contexts that were challenging and non-supportive (see Fig. 2).

4.1. Interaction of resources and contextual factors

The results also identified three mechanisms (resources, reflexivity, and contextual factors) for facilitating these effects. These results are novel but consistent with other studies. In responding to accountability regimes, project managers utilize available resources and personal competencies to manage day-to-day activities and mitigate risk. They challenge themselves to do so, because they are being held accountable. The Hawthorne effect (Landsberger, 1958) supports this idea, and proposes that when individuals are being watched, they will often perform significantly better than when they are not.

There is support for the link between stress and learning. The literature indicates that increased stress (examination stress) can result in improvements in fundamental technical skills (Le Blanc, Woodrow, Sidhu & Dubrowski, 2008). Perrewe, Ferris, Frink and Anthony (2000) suggested that in interactions where there is a high degree of conflict, rehearsing mentally and developing responses can enhance political skills specific to that situation and in general. This suggests that in response to high conflict scenarios individuals utilize their skills, competencies and reasoning to develop skills necessary to respond to the demands of the role.

Within the contextual factors and to meet the day-to-day accountability requirements for their projects, they utilize a series of interdependent mechanisms to meet the demands, facilitating a positive work environment rather than emphasizing control. Fig. 1 presents this interdependence.

Pawson and Tilley (1997) suggested that mechanisms are activated only under the right conditions and their model showed that the context plus the mechanism gives us an effect. Dalkin, Greenhalgh, Jones, Cunningham, and Lhussier (2015) identified challenges in this model, specifically in distinguishing contextual factors from mechanisms and suggested that it is not always possible to map complex transformations onto the basic Pawson and Tilley (1997) model. In our study the challenge of distinguishing contextual factors from mechanisms was similar. The results of our analysis are aligned with the general model introduced by the Dalkin et al. (2015) research that disaggregates the resource-based mechanisms and contextual factors from each other and from reasoning. In line with their model, we observe a mechanism as the interaction between resources and reflexivity in specific contexts. The results of this study indicate that project managers enact their accountability by utilizing resources and reflexivity, as the mechanisms, and that these interact with the contextual factors to produce the effects.

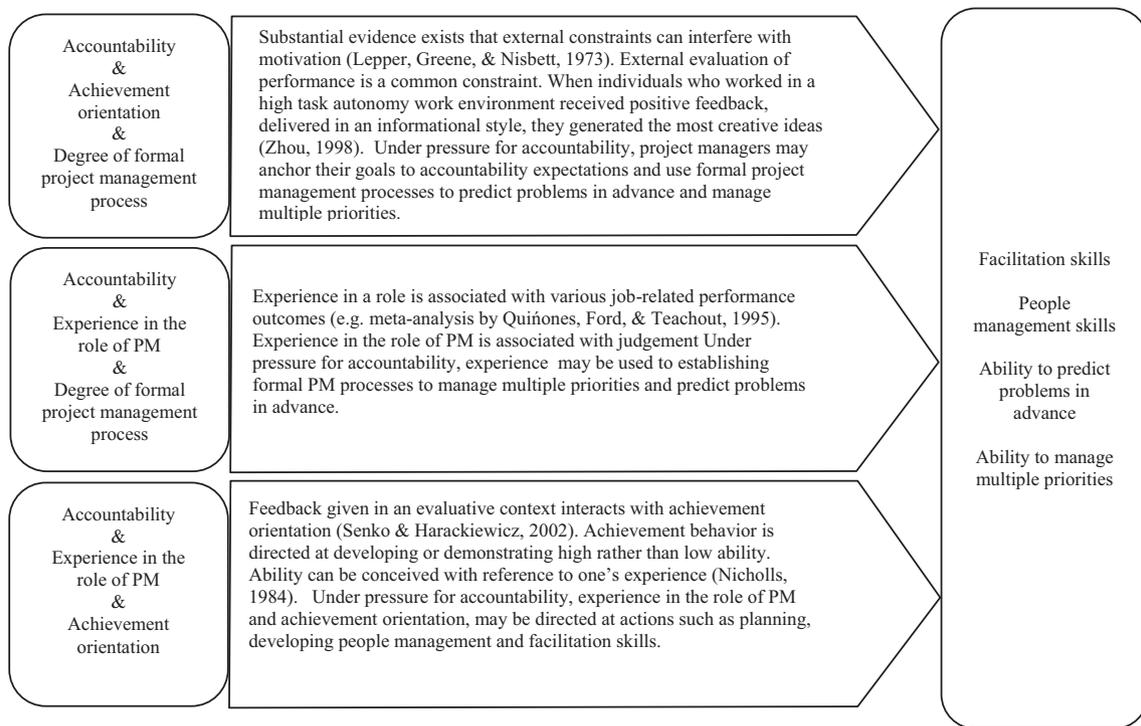


Fig. 1. Interdependence of mechanisms.

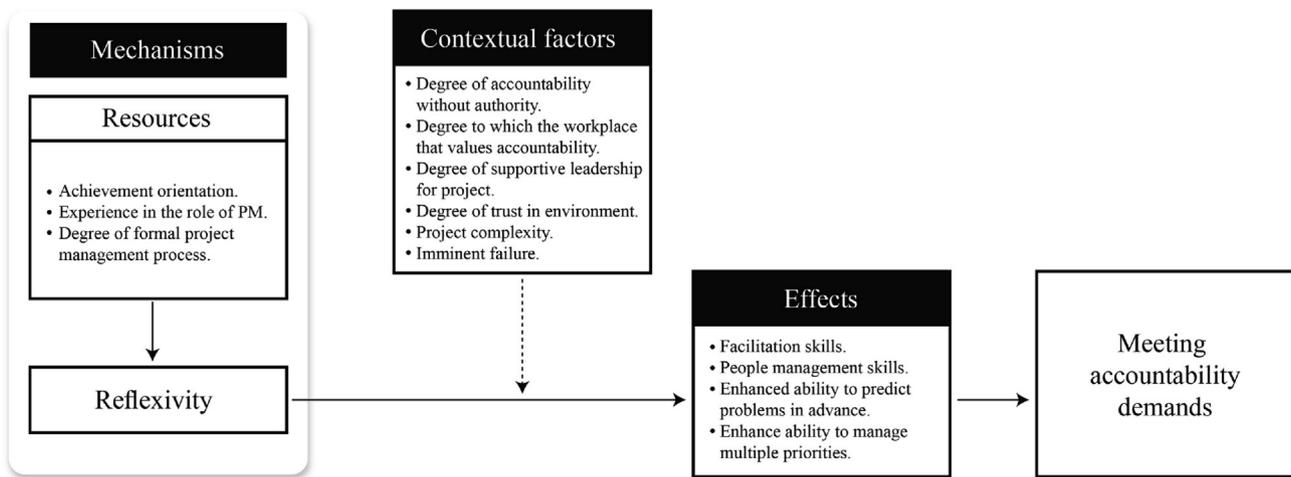


Fig. 2. Context-Mechanisms-Effects Model of project managers exercising agency to meet accountability demands.

When we synthesize the mechanisms and effects from this study onto the new model, a clearer, more nuanced understanding of the data emerges. Resources and reflexivity comprise the mechanisms in the model. Thus, the *resources* when used in the *context*, and processed by the *reflexivity* of the project manager result in the *accountability effects* in the model below. Dalkin et al. (2015) suggested that the element of reasoning (reflexivity) is seldom an on/off function but rather that given the resources, enabled in the extant contextual conditions, reasoning (reflexivity) “operates along a continuum similar to the light created by a dimmer switch, where intensity varies in line with an ever-evolving context” (p. 5).

4.2. Implications

This application of grounded theory has resulted in a preliminary conceptual model that describes the effects of accountability and

identifies a series of resource-based and contextual factors that interact with each other and the reflexivity of the project manager, to produce these effects. Mechanisms represent the “fundamental processes involved in or responsible for an action, reaction or other natural phenomenon” (Mechanism, 2018). The mechanisms of these accountability effects are resource and reasoning factors which interact with contextual factors to result in the accountability effects specified above. Hall (2005) alluded to mechanisms of accountability in her research. Frink and Klimoski (1998) suggested that the organization of work (locus of control, work values) can affect levels of accountability as can corporate culture (level of hierarchy, strength of accountability signals). Our study adds to this literature by illuminating how these resource-based mechanisms and contexts catalyze change in the project managers themselves when they are accountable for a project. Although the part of the mechanism described as reasoning by Dalkin et al. (2015) remains a black box, we have disaggregated the resource-based element of the mechanism and

separated the contextual factors that drive the effects.

This research contributes in a substantial way to the advancement of the theory of accountability in project management. A model of accountability in project management, and its effects, mechanisms and contexts, is proposed based on these ‘lived experiences’ of accountability. It suggests that the effects, mechanisms and contexts of accountability may be unique in the project management environment as a result of the ‘accountability without authority’ that permeates the work done on projects. Lerner and Tetlock (1999) concluded that accountability is not a ‘unitary phenomenon’ but rather, that it is a multifaceted construct and our research supports their implication of the nuanced complexity of the phenomenon of accountability in project management. This study agrees with and extends the extant research on accountability outcomes and expands on the identification of resource-based mechanisms and contexts that result in the effects of accountability in project management.

Specifically, the results have three implications. First, this research identifies the expanded requirements of the resources and context to support project managers’ growth and ability in overseeing projects. Secondly, it identifies a list of resources and contextual parameters that can be empirically tested to enhance the breadth of the accountability literature in project management. Thirdly, it identifies the interaction between the initial resources on the project, the critical contextual factors and the reflexivity that can facilitate/disrupt the project goals and the project manager’s ability to fulfil their accountability requirements. Future research can test the conceptual model empirically to determine the strength of these resource-based mechanisms and contextual factors and their relationships to the effects of accountability. Future research could also look at the interactive effects that the mechanisms, contextual factors and reasoning can have on each other. Finally, future research could explore the possibility that the enhanced skills (effects) become resources to future projects creating a circular model of accountability in project management.

4.3. Limitations

Grounded theory recognizes “the embeddedness of the researcher and thus obscures the researcher’s considerable agency in data construction and interpretation” (Bryant & Charmaz, 2007, p. 200). In the absence of standardized categories, it was necessary to let the categories emerge from the data. When doing so there is a potential for bias on the part of the researchers and the interpretation of the words of the interviewees is influenced by the researcher.

Another source of potential bias is in the allocation of the effects, resource-based mechanisms and contexts that emerged into their categorizations within the model. Future research could explore alternative arrangements of the emergent concepts and potentially provide complementary insights in doing so.

4.4. Practical implications

Companies who hire project managers can benefit when they can identify and manipulate the resource mechanisms and contextual factors to mitigate or maximize their impact and in doing so optimize their success on projects through these mechanisms’ effects. Accountability, however, is a dual edged sword and too much accountability can negate outcomes of accountability (Lerner & Tetlock, 1999) and reciprocally affect project success. Below the surface, the effects of accountability and the mechanisms and contexts that influence those effects play a significant role in clarifying the theoretical path between accountability and project success.

Declaration of Interests

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