Impact of Accountability on Performance: Role and Measurement of Felt Accountability

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Abstract
Accountability was assumed to positively affect performance for the public sector. However, the relationship between accountability and performance has not been widely explored for public accountability research. Moreover, the performance-oriented accountabilities may not work well for the public sector because public employees would feel uncomfortable to such performance-oriented system and their felt accountability was low. This study purses two aims through Study 1 and Study 2: 1) to produce the quantitative evidence on the impact of accountability on organizational performance for the public sector, especially the context of Human Resource Management (HRM) systems of US federal government, and 2) to develop new measurement scale of felt accountability that is suitable to Korean and US government with desire to develop global measure. The study found in Study 1 that accountability manifested in three major HRM systems-staffing, performance evaluation, and compensation-positively and significantly positively influenced the work unit performance of federal organization, using 2012 Federal Employee Viewpoint Survey (FEVS). However, existing data such as FEVS has limitation in measuring felt accountability whose role can explain the causality between accountability and performance for the public organization. In Study 2, new survey items to measure the felt accountability are created based on literature, interview, and focus group consisting of public officials working in Korean central government and US government. The new scale is expected properly to measure the felt accountability.

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INTRODUCTION

The relationship between accountability and performance has been an important topic in the fields of public administration and public management (e.g., Moynihan & Ingraham, 2003; Dubnick, 2005; Heinrich, 2010). However, there have been no paid enough attention to hypothesis testing and theory development concerning the relationship (Dubnick & Yang, 2010). On the other hand, with advent of New Public Management (NPM) for improving the quality of government service, accountability-centered reforms such as explicit standards and rewards contingent on performance have been assumed as ensuring performance for the public sector. And, they have vigorously expanded to all levels of government under supporters of such assumption. However, with increased attention to the counter-arguments of opponents that too much accountability might negatively affect the performance, to empirically test the assumed relationship and to develop reasonable accountability theory has been much emphasized lately for public accountability research (e.g., Dubnick & Frederickson, 2011).

This study has two aims. The first is to quantitatively test hypothesis that accountability would positively public organizational performance, especially in the context of Human Resource Management (HRM) systems of federal government. Accountability is manifested in various contexts including relationship with school (e.g., Rabovsky, 2012), performance budgeting (Gilmour & Lewis, 2006), and non-profit human service agency (e.g., Kim & Lee, 2009). Accountability is also well manifested through important HRM systems including staffing, performance evaluation, and compensation in organization (e.g., Romzek & Dubnick, 1994; Hall, Frink, Ferris, Hochwarter, Kacmar, & Bowen, 2003). National Performance Review (NPR) aimed to change the unneeded culture (e.g., few rewards on success and failure, tenure regardless of performance, or highly politicized environment) of federal bureaucracy by applying accountability principle to the bureaucracy (Gore, 1993). Through the use of HRM policies, an organization manages and monitors the behaviors of its employees. Previous empirical studies examining the relationship for the public sector have focused on case studies (e.g., Koppell, 2005) while scanty quantitative studies have not covered the accountability in the HRM context of the federal agencies. This study is to contribute to public accountability knowledge by empirically examining the effect of the