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Article:

1 **When can felt accountability promote innovative work behavior? The role of**

2 **transformational leadership**

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Abstract

Purpose: Studies have reported negative effects of felt accountability on employees' extra-role behavior. Deviating from that focus, this study proposes that leadership plays a role in shaping the implications of felt accountability for employees' extra-role behavior. We propose that under high transformational leadership, felt accountability can motivate employees to engage in task-relevant information elaboration and facilitate innovative work behavior, a form of extra-role behavior that seeks to improve the work environment.

Design: We conducted a pilot study to validate measurements of felt accountability and task-relevant information elaboration in a sample of 202 employees. We then conducted the main study using a time-lagged, multisource survey design with a sample of 120 supervisor-employee pairs.

Findings: The results from the main study reveal that the association between felt accountability and task-related information elaboration is positive and stronger when transformational leadership is higher. Furthermore, task-relevant information elaboration positively predicts innovative work behavior. Finally, when transformational leadership is higher, the mediation effect of task-relevant information elaboration on the association between felt accountability and innovative work behavior is stronger.

Originality: Our study indicates that felt accountability can have positive implications for employees' extra-role behavior contingent on leadership styles. In contrast to previous studies that emphasize the negative implications of felt accountability on employees' behavior, our study depicts when and why felt accountability can have positive implications on employees' behavior.

Keywords: felt accountability, information elaboration, transformational leadership, innovation

61　Human resource management (HRM) is essential for organizations, as it not only sustains

62　organizational functioning but also encourages innovation (Jebali and Meschitti, 2021; Adla et

63　al., 2020), which is beneficial for organizations to adapt to rapid economic changes and gain

64　competitive advantage (Bos-Nehles et al., 2017). Of the HRM practices, accountability is one of

65　fundamental mechanisms that is designed and widely implemented in organizations (Hall et al.,

66　2003). Accountability requires different parties and actors in organizations to justify their actions,

67　thus facilitating coordination within organizations and effective organizational operation (Hall et

68　al., 2017). Despite its positive functions for organizations, accountability can reduce employees'

69　extra-role behavior, as they may not be willing to engage in behavior that deviates from what

70　they are expected to do. Empirical studies have reported that employees' felt accountability—

71　defined as an individual's subjective perceptions of his or her own accountability in a given work

72　context (Frink and Klimoski, 1998) or the "perceived expectation that one's decisions or actions

73　will be evaluated by a salient audience and that rewards or sanctions are believed to be

74　contingent on this expected evaluation" (Hall and Ferris, 2011: , p. 134)—can undermine their

75　extra-role behavior (Mitchell et al., 1998; Hall and Ferris, 2011).

76　　While studies have revealed negative effects of felt accountability on employees, based on

77　role theory (Katz and Kahn, 1978), we argue that the impact of felt accountability on employees'

78　work attitude and outcomes is contingent on their supervisors. Role theory specifies "the

79　development of shared role expectations and the acceptance of organizational roles and suggests

80　that the expectations of role senders (e.g., supervisors) influence the behaviors of the target"

81　(Hall et al., 2017: , p. 207). In the work setting, supervisors play a significant role in shaping

82　employees' accountability (Frink and Klimoski, 1998; Katz and Kahn, 1978), as they provide

83　role expectations for employees' conduct and have influence over the distribution of rewards and

84　punishment. In other words, employees high in felt accountability are likely to define their

85 criteria for performance and achievement in accordance with the evaluated expectations of

86 supervisors and to be responsive to supervisors' signals regarding role and behavioral

87 expectations. Accordingly, we argue that felt accountability facilitates employees' extra-role

88 behavior if this behavior is within their supervisors' expectations.

89   To corroborate this hypothesis, in this study, we focus on transformational leadership, a

90 leadership style in which leaders serve as role models and develop, support, and intellectually

91 stimulate employees to strive for a shared vision and expectation of the future (Bass, 1985;

92 Podsakoff et al., 1990; Wang et al., 2011). Previous research suggests that transformational

93 leaders tend to create innovative engagement inertia to reinforce the link between innovation

94 work behavior and its determinants (Knezović and Drkić, 2021). Accordingly, we argue that

95 under transformational leadership, felt accountability can facilitate employees' deliberative

96 thinking when performing their jobs and thus facilitate their innovative work behavior (e.g.,

97 Scott and Bruce, 1994). Innovative work behavior is "the intentional creation, introduction and

98 application of new ideas within a work role, group or organization, in order to benefit role

99 performance, the group, or the organization" (Janssen, 2000: , p. 288). It is a form of extra-role

100 behavior that involves problem recognition and the identification of potential opportunities

101 (Janssen, 2000; Scott and Bruce, 1994) so that employees can generate and implement novel

102 ideas to bring about change (Parker and Collins, 2010). Specifically, we posit that

103 transformational supervisors set employees' expectations to challenge the status quo and to lead

104 to a better future (e.g., Duan et al., 2017). Such role expectations strengthen the association

105 between felt accountability and employees' task-relevant information elaboration (i.e., the levels

106 of thinking and evaluations related to information relevant to one's tasks) (Kearney and Gebert,

107 2009; Van Dick et al., 2008) and therefore facilitate employees' innovative work behavior (see

108 Figure 1).

109   Our research contributes to the literature in three ways. First, in contrast to previous findings

110   that have identified negative consequences of felt accountability on employees' extra-role

111   behavior (e.g., Mitchell et al., 1998; Hall and Ferris, 2011), our study suggests that felt

112   accountability can contribute to employees' innovative work behavior—a positive work

113   behavior—under transformational leadership. Our study highlights that felt accountability does

114   not always bring negative employee outcomes. Second, by identifying the moderation effect of

115   transformational leadership, our study suggests that leadership can play a key role in shaping the

116   effect of felt accountability on employees' thinking and behavior, as leaders with different

117   leadership styles have different expectations of employees. We thus suggest that in the

118   organizational setting, we should consider leadership—or, more broadly, other factors that can

119   shape expectations and evaluation criteria for employees—when studying the impact of felt

120   accountability on employee outcomes. Third, we offer a different view to understand the impact

121   of felt accountability on an individual's information processing. While previous studies suggest

122   that felt accountability may narrow an individual's attention to information related to evaluation

123   criteria (Tetlock, 1983; Schlenker et al., 1994; Tetlock, 1992), our study suggests that felt

124   accountability can be associated with a higher level of information elaboration when an

125   individual is expected to engage in active thinking and to challenge the status quo under

126   transformational leadership. Finally, our study advances the current understanding of HRM-

127   innovation by underpinning the value of the contingent role of supervisors that echoes HRM

128   practices. As the effect of HRM practices on work innovation can be strengthened by

129   supervisors' behaviors, our study suggests that supervisors can convey role expectations via

130   various leadership actions to additionally help HRM practices effectively foster employees'

131   behaviors.

132   ====================

133   Insert Figure 1 here

134   =====================

135   **Theory and hypothesis development**

136   **Role theory and felt accountability**

137   Role theory has been used to explain the essential components and relationships central to

138   accountability in the work context (Frink and Klimoski, 2004; Frink and Klimoski, 1998). Based

139   on an interpersonal approach, role theory specifies how the shared role expectations and the

140   taking of organizational roles between supervisors and employees mutually shape employees'

141   thoughts and actions (Hall et al., 2017). Specifically, since the role expectations are built upon

142   the rules for appropriate behaviors and the allocation of rewards and/or resources, the theory

143   assumes that the role expectations of senders (e.g., supervisors) serve as the stimulus for the

144   focal person (e.g., worker) behaviors (Frink and Klimoski, 1998). Role senders can communicate

145   such expectations to a role taker via various direct or subtle means. Then, the role taker can

146   process and respond to expectations by the ways of thinking and behaving according to his or her

147   own expectations (Frink and Klimoski, 2004).

148   In essence, accountability in organizations involves the core mechanism of role making, and

149   role making, as role theory does, unfolds the development of self-actions–standards perceptions

150   (Schlenker et al., 1994). Accountability refers to "an implicit or explicit expectation that one's

151   decisions or actions will be subject to evaluation by some salient audience(s) with the belief that

152   there exists the potential for one to receive either rewards or sanctions based on this expected

153   evaluation" (Hall and Ferris, 2011: , p. 134). When individuals feel accountable, they are held

154   answerable for their work due to evaluation expectations (Frink and Klimoski, 1998) and have

155   several characteristics. Specifically, accountable individuals expect that what they say or do will

156   have personal consequences for them; anticipate that their performance will be observed and

157   assessed by another salient audience and, thus, that rewards and sanctions are contingent upon on

158   the evaluations of another salient audience; anticipate that they are required to give reasonable

159   explanations for their words and behaviors (Lerner and Tetlock, 1999; Frink et al., 2008).

160   Due to the above characteristics of interpersonal expectations, accountable individuals

161   presumably engage in more effort-demanding and vigilant information processing to pursue

162   satisfactory judgment of them, which not only is associated with rewards determined by salient

163   audiences (Lerner and Tetlock, 1999) but also helps protect their self-image, status, and self-

164   esteem (Tetlock, 1983). Because people inherently seek approval and respect from agents

165   holding them accountable (Tetlock, 1992), those with a strong sense of accountability are more

166   likely to respond based on rules and regulations regarding task responsibilities, acceptable

167   actions, and evaluating audiences (Green et al., 2000). Accordingly, we expect that under

168   transformational leadership—or when supervisors expect their subordinates to challenge the

169   status quo and bring positive change to the work context (Podsakoff et al., 1990; Bass, 1999)—

170   higher felt accountability motivates employees to elaborate on work-related information, which

171   in turn promotes their innovative behavior at work.

172   **Felt accountability and task-relevant information elaboration: A moderation effect of**

173   **transformational leadership**

174   Grounded in role theory, we argue that felt accountability can enhance task-relevant

175   information elaboration, or the extent to which employees think about, analyze, and integrate

176   personal task-relevant knowledge, ideas, and insights (cf. van Knippenberg et al., 2004). First,

177   felt accountability implies that individuals are expected and required to answer for their actions

178   and decisions, which are subject to rewards or sanctions (Hall et al., 2017; Frink et al., 2008). In

179   this regard, employees with higher felt accountability pay more attention to task responsibility

180   and thus collect and analyze information relevant to their work duties to ensure that their work

181   behaviors and decisions are correct and adequate. Second, as people are driven to form, maintain,

182   and protect their self-image and status (Schlenker et al., 1991), employees are likely to respond

183   to the perception of accountable demands by increasing their cognitive vigilance, such as by

184   analyzing the pros and cons of potential options of action (Lerner and Tetlock, 1999). Third,

185   individuals tend to seek respect and approval from respective audiences to build group identity

186   and fulfill their need for belongingness (Baumeister and Leary, 1995). As such, felt

187   accountability motivates employees to exhibit their competence and value to gain approval from

188   agents holding them accountable (Tetlock, 1992).

189   This impact of felt accountability on information elaboration can be more prominent when

190   employees work with transformational leaders. This is because transformational leaders, or those

191   who emphasize a change-oriented vision and stimulate employees' intellectual thinking (Bass,

192   1985; MacKenzie et al., 2001), expect employees to challenge existing work assumptions rather

193   than being cognitive misers (Arnold, 2017). Under such a leadership style, individuals with

194   higher felt accountability are likely to pay attention to work-related information and analyze

195   received information actively instead of simply following rules and routines (Tetlock, 1983;

196   Schlenker et al., 1994). In addition, as employees with a higher sense of felt accountability tend

197   to view their supervisor as an important figure of role expectations, they are likely to see

198   transformational leaders as role models (Wang et al., 2011; Bass, 1985) and use transformational

199   leaders' perspectives, beliefs, values, and conduct as criteria to understand their work role (Duan

200   et al., 2017). Because transformational leaders are active in thinking and finding alternatives to

201   bring constructive change, employees higher in felt accountability are likely to perform in the

202   same way and devote more time to thinking about challenges and opportunities at work.

203   Moreover, transformational leaders demonstrate individualized consideration and are willing

204   to listen to followers' concerns, spend time coaching and developing their followers' skills, and

205 flexibly match the needs of specific individuals (Arnold, 2017). As transformational leaders can

206 perform individualized consideration when needed, they can be regarded as secure attachment

207 figures supporting accountable individuals in questioning the current work conditions (Popper et

208 al., 2000). Transformational leaders not only empower employees to challenge the status quo but

209 also cultivate confidence and intrinsic value in the abilities of employees (Hoch et al., 2018;

210 Wang et al., 2011). The increased autonomy and competence of employees are beneficial by

211 helping accountable employees build and maintain their self-image, status, and self-esteem

212 (Tetlock, 1983). Therefore, under transformational leadership, employees high in felt

213 accountability are willing to seek work-related information and think actively.

214 H1: Transformational leadership moderates the association between felt accountability and task-

215 related information elaboration such that the association is positive and stronger when

216 transformational leadership is higher.

217 **Task-relevant information elaboration and innovative work behavior**

218 We next propose a positive relationship between task-relevant information elaboration and

219 innovative work behavior. Task-relevant information elaboration can contribute to innovative

220 work behavior for three reasons.

221 First, people who engage in higher task-relevant information elaboration are more likely to

222 integrate and associate different task-relevant knowledge and information (Koestler, 1964),

223 which helps them identify opportunities and generate new ideas to improve the work

224 environment. Second, employees with higher levels of task-relevant information elaboration are

225 more likely to observe the complexity of issues at work and to take different perspectives to

226 understand their work, which can help them find new angles and approaches to do their work

227 (Grant and Berry, 2011). Third, employees who engage in higher levels of task-relevant

228 information elaboration are likely to be more confident about their thoughts (Petty et al., 2002),

229 and thus, they are more likely to take actions to implement their ideas.

230 H2: Task-related information elaboration is positively associated with innovative work behavior.

231 **Moderated mediation model**

232 Drawing from role theory, we propose a moderated mediation model in which felt

233 accountability, under transformational leadership, motivates employees to engage in higher task-

234 relevant information elaboration, which in turn promotes employees' innovative work behavior.

235 To formally examine the moderated mediation effect, we propose the following hypothesis:

236 H3: Transformational leadership moderates the mediation effect of task-relevant information

237 elaboration on the association between felt accountability and innovative work behavior such

238 that the mediation effect is stronger when transformational leadership is higher.

239   **Methods**

240 **Sample and procedures**

241 We conducted two waves of data collection at a one-month interval in public fitness centers

242 in Taipei, Taiwan. This design helped reduce common method variance among research

243 variables (Podsakoff et al., 2003). We focus on the employees of a public fitness center in this

244 study. As their work is to provide sports service, they are required to make contact with

245 customers and find new ways to meet customers' demands, such as developing personal training

246 programs or offering different packages of sport services. We initially contacted the CEOs to

247 receive permission for the time-lagged design. Afterward, the employees and their supervisors

248 were invited and voluntarily participated in this study. Each participant read and signed the

249 informed consent form. In the first-wave survey, employees were asked to rate their felt

250 accountability and transformational leadership and to provide information about their

251 demographics and proactive personality for controls. One month later, in the second-wave survey,

252 employees were asked to complete questionnaires regarding their task-relevant information

253 elaboration at work. At the same time, their supervisors were asked to rate employees'

254 innovative work behavior. A total of 292 employees were available, and they and their direct

255 supervisors were invited to participate in this study. After deleting incomplete dyads, we finally

256 retained 120 employees and 33 supervisors, yielding a response rate of 49%. Seven supervisors

257 rated only one employee's innovative work behavior, and the remaining supervisors rated up to

258 nine employees. Of the employees, 50% were female, the average age was 32.47 (SD=12.13)

259 years, and the average organizational tenure was 5.88 (SD=7.15) years. In terms of their

260 education, 26.7% had below a bachelor's degree, and 73.3% of them held a bachelor's degree or

261 above. Among the 33 supervisors, 42.4% were female, the average age was 37.33 (SD=9.93)

262 years, and the average organizational tenure was 13.06 (SD=9.99) years.

263 **Measures**

264 We used a back-translation approach to prepare our measurements in Chinese (Brislin,

265 1970). A 7-point Likert scale ranging from 1 ("strongly disagree") to 7 ("strongly agree") was

266 used for all measures. Prior to testing our main hypotheses, we conducted a pilot study to

267 examine the psychometric properties of the felt accountability and task-relevant information

268 elaboration measurements using confirmatory factor analysis, as these two concepts, to our

269 knowledge, have not been examined in Chinese samples[1].

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[1] A total of 202 employees from eight companies in China or Taiwan responded to items of felt accountability and task-relevant information elaboration. The eight companies were approached by different authors based on convenient sampling. Employees were invited by their human resources departments to voluntarily complete an anonymous survey and return it in an envelope. In this sample, 133 respondents were female. The average age was 31.60 (SD = 7.88) years, and the average organizational tenure was 4.71 (SD = 5.41) years. Most of them had a college or university degree (57.4%) or higher (12.4%). We estimated a confirmatory two-factor model in which felt accountability and task-relevant information elaboration were indicated by their own items. The model fit is acceptable (chi-square = 107.38, df = 43, p < .001; comparative fit index (CFI) = .91; Tucker-Lewis Index (TLI) = .89; standardized root mean square residual (SRMR) = .06; root mean square error of approximation (RMSEA) = .09. The correlation between the two factors was .52 (p < .05). Furthermore, all items' standardized factor loadings were higher than .40.

270   **Felt accountability.** The employee accountability construct was assessed by an eight-item,

271   unidimensional scale developed by Hochwarter et al. (2007). Previous research has reported

272   good reliability of this scale (Lanivich et al., 2010). The sample items included "I often have to

273   explain why I do certain things at work" and "Top management holds me accountable for all of

274   my decisions". Cronbach's alpha for the scale was .80.

275   **Transformational leadership.** Following Detert and Burris (2007), we used a short scale to

276   measure transformational leadership to assess the extent to which employees perceive their

277   supervisors' transformational leadership behaviors. The scale contains three items for

278   individualized consideration and three items for idealized influence/inspirational motivation

279   from Rafferty and Griffin's (2004) subscale. Sample items included "My supervisor considers

280   my personal feelings before acting" and "My supervisor encourages people to see changing

281   environments as situations full of opportunities". Cronbach's alpha for the scale was .94.

282   **Task-relevant information elaboration.** We used three items to measure employees' task-

283   relevant information elaboration: "I often think deeply about things about my job", "At work, I

284   carefully consider all perspectives in an effort to generate optimal solutions", and "At work, I

285   carefully consider different information". The items were adapted from scales for assessing task-

286   relevant information elaboration in a team context (Kearney and Gebert, 2009; Van Dick et al.,

287   2008) to measure an individual's task-relevant information elaboration at work in general.

288   Cronbach's alpha was .92.

289   **Innovative work behavior.** We measured innovative work behavior using a scale from De

290   Jong and Den Hartog (2010) including eight items covering the exploration, generation,

291   championing and implementation of ideas at work (two items for each subdimension). For

292   subscales with three items, we used only the two items with the highest factor loadings in the

293   CFA results reported by De Jong and Den Hartog (2010). Sample items included "This employee

294   wonders how things can be improved", "This employee searches out new working methods,

295   techniques or instruments", "This employee finds new approaches to execute tasks", "This

296   employee attempts to convince people to support an innovative idea", and "This employee

297   contributes to the implementation of new ideas". Cronbach's alpha was .96. As multiple

298   employees' behaviors were rated by the same supervisors, we found higher ICC (1) values of

299   innovative work behavior (.27), rendering a need to control for the effect of supervisors' ratings

300   in the following analysis.

301   **Control variables.** In addition to including employees' gender, age, education, and

302   organizational tenure, we included their proactive personality. We controlled for proactive

303   personality, or an individual's tendency to take action to influence their environments (Bateman

304   and Crant, 1993), because people high in this trait tend to engage in innovative work behavior

305   (e.g., Wu et al., 2014; Wu and Parker, 2017). A four-item measure of proactive personality

306   (Cronbach's alpha=.81) (e.g., Wu et al., 2018) derived from a proactive personality scale

307   (Bateman and Crant, 1993) was used. A sample item is "No matter what the odds, if I believe in

308   something I will make it happen".

309   <div align="center">**Results**</div>

310   **Descriptive statistics**

311   Table 1 presents the means, standard deviations, and correlations of the variables. As shown

312   in the table, felt accountability was positively related to task-relevant information elaboration

313   (r=.36, $p < .01$) and transformational leadership (r=.31, $p < .01$). In addition, task-relevant

314   information elaboration was positively correlated with innovative work behavior (r=.22, $p < .05$).

315   <div align="center">=====================</div>

316   <div align="center">Insert Table 1 here</div>

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318 **Hypothesis testing**

319   Given the nonindependent data structure, we adopted a mixed regression model with

320 maximum likelihood estimation to test our hypotheses. Specifically, we conducted two-level

321 random intercept models in our hypothesis tests using the mixed models procedure in SPSS. In

322 the following analysis, we used grand-mean-centered felt accountability and transformational

323 leadership and their interaction term. By considering the potential variance in supervisor ratings

324 of innovative work behavior, a random effect was introduced for the level-2 intercept to control

325 the effect of supervisors' ratings (Bryk and Raudenbush, 1992). The results are presented in

326 Table 2.

327   We first tested Hypothesis 1 considering the moderation effect of transformational

328 leadership on the association between felt accountability and task-relevant information

329 elaboration. We performed a regression model (Model 1) to examine the direct association

330 between felt accountability and task-relevant information elaboration. We found that their

331 association was not significant ($b = .23$, *ns*) while controlling for gender, age, organizational

332 tenure, and proactive personality. Next, we additionally included the interaction term of felt

333 accountability and transformational leadership to predict task-relevant information elaboration

334 (Model 2). The results of Model 2 indicated that felt accountability and transformational

335 leadership had a significant interaction effect in predicting task-relevant information elaboration

336 ($b = .19$, $p < .05$). Figure 2 depicts the pattern of this interaction plot with high (1 SD above the

337 mean) and low (1 SD below the mean) levels of transformational leadership. The plot shows that

338 felt accountability had a significant positive association with task-relevant information

339 elaboration when transformational leadership was high (simple slope $= .40$, $p < .01$). There was

340 no significant association between felt accountability and task-relevant information elaboration

341   when transformational leadership was low (simple slope = -.04, *ns*). The findings support

342   Hypothesis 1.

343   Next, we tested Hypothesis 2 considering the effect of task-relevant information elaboration

344   on innovative work behavior (Model 3). We found a significant positive association between

345   task-relevant information elaboration and innovative work behavior (b = .20, p < .05) while

346   controlling for demographic variables, proactive personality, felt accountability, and

347   transformational leadership. Hypothesis 2 is thus supported.

348   Finally, we tested Hypothesis 3 with the nested-equation path analytic approach (Preacher et

349   al., 2007; Edwards and Lambert, 2007) and used the coefficients obtained in Model 1, Model 2,

350   and Model 3 to test conditional indirect effects of task-relevant information elaboration on the

351   association between felt accountability and innovative work behavior when transformational

352   leadership was high or low. We estimated the conditional indirect effects and their confidence

353   levels using the Monte Carlo method (Selig and Preacher, 2008). The results indicated that the

354   indirect effect was positive and significant when transformational leadership was high

355   (conditional indirect effect=.08, 95% CI = .003 to .192), and the indirect effect was not

356   significant when transformational leadership was low (conditional indirect effect = -.01, 95% CI

357   = -.091 to .066), supporting Hypothesis 3.

358   ======================

359   Insert Table 2, Figure 2 here

360   ======================

361   **Discussion**

362   In this study, we found that under high transformational leadership, higher felt

363   accountability can motivate employees to engage in task-relevant information elaboration, which

364   in turn facilitates their innovative work behavior. This finding suggests that the effect of felt

365   accountability on higher task-relevant information elaboration among employees is context

366   dependent. It should be noted that in the pilot measurement study[1], we found that higher felt

367   accountability was associated with higher task-relevant information elaboration, but we only

368   observed this positive relationship under high transformational leadership in the main study. A

369   potential reason for this difference could be that participants in the pilot study were

370   heterogeneous, as they were from different work contexts, and participants in the main study

371   were homogeneous, as they were from public fitness centers under the Taipei city government.

372   As employees in the main study shared the same governance regulations and polices, the

373   association between their felt accountability and higher task-relevant information elaboration in

374   the sample could have been constrained by the organizational context, which was not the case in

375   the pilot sample. While more studies are needed to further examine this association, the

376   difference between the two studies does not undermine the interpretation or value of the

377   moderation effect of transformational leadership that we found in the main study.

378   **Implications**

379   Our study contributes to the accountability literature by identifying innovative work

380   behavior that expands the scope of the consequences of felt accountability. As we mentioned

381   earlier, felt accountability could be negatively related to extra-role behavior (Mitchell et al., 1998;

382   Hall and Ferris, 2011). In addition, felt accountability has been understood as a work stressor for

383   employees, as it brings social pressures to employees and provokes anxiety (Siegel-Jacobs and

384   Yates, 1996; Hall et al., 2006). For example, employees' felt accountability has been associated

385   with a higher level of job tension (Hall et al., 2006) and negative behavioral outcomes such as

386   escalation behavior (Lerner and Tetlock, 1999; Wolff and Klauss, 2008), decision avoidance

387   (Green et al., 2000), and poor performance (Tan et al., 2002). These findings suggest that felt

388   accountability, though aims to facilitate organizational operation, can bring negative implications

389 on individual performance. In contrast, our findings indicate that felt accountability can interact

390 with transformational leadership to promote employees' active thinking and innovative work

391 behavior. The findings suggest that being accountable can also have positive implications for

392 employee outcomes. This understanding provides new insight in response to the call by Hall et al.

393 (2017) to investigate the positive outcomes of felt accountability.

394 Our study also provides implications for employee innovation and proactivity research. As

395 innovation work behavior can be regarded as a type of proactive work behavior (Parker and

396 Collins, 2010) or behavior aiming to make constructive change to improve the work situation,

397 our study suggests that felt accountability can be an antecedent of employee proactivity. By

398 showing that felt accountability, under transformational leadership, can spur employees'

399 innovation and make them to be proactive, our study is consistent with Full et al.'s (2006)

400 finding that employees are likely to engage in proactive work behaviors when they feel

401 personally accountable for constructive change at work. Nevertheless, more studies are needed to

402 understand how and when accountability practices or felt accountability can promote employees'

403 proactivity at work. Future studies can extend our work by examining different types of

404 proactive work behavior, such as proactivity for individual career development (Parker and

405 Collins, 2010). For example, following the same logic of our theorizing based on role theory, we

406 speculate that felt accountability, again under transformational leadership, could be an intrinsic

407 reason (Parker et al., 2010) that motivates employees to proactively learn skills and acquire

408 knowledge to better serve their work role. In other words, under transformational leadership,

409 employees higher in felt accountability may not only be innovative in performing their work but

410 also be motivated to advance their skills and knowledge.

411 By identifying the contingent effect of transformational leadership in our study, we found

412 that felt accountability can increase task-relevant information elaboration and thus innovative

413　work behavior only at a high level of transformational leadership. This suggests that leadership

414　can play a key role in shaping the effect of felt accountability on employees' thinking and

415　behavior. As leaders exhibiting different leadership styles convey different expectations to

416　employees, future studies should examine the role of different leadership styles in driving the

417　impact of felt accountability on employee outcomes. For example, felt accountability may lead

418　employees to concentrate on details and procedures under an authoritarian leadership style, as

419　authoritarian leaders tend to provide specific instructions and do not allow employees to have

420　input in decision making. As leaders are accountable figures in the workplace, their leadership

421　styles shape the direction of focus and therefore the impact of felt accountability on employees'

422　outcomes. To date, leadership has rarely been discussed in felt accountability research, which we

423　believe is an important avenue for future studies.

424　　　Our investigation also offers an alternative perspective for understanding the influence of

425　felt accountability on an individual's information processing. While prior studies indicate that

426　felt accountability may direct individuals merely to process information relevant to evaluation

427　criteria (Tetlock, 1983; Schlenker et al., 1994; Tetlock, 1992) and motivate individuals to pay

428　attention to task-irrelevant information in an effort to avoid criticism from the anticipated

429　audience (i.e., dilution effect) (Tetlock et al., 1996), our study suggests that transformational

430　leaders can direct subordinates to focus and even elaborate on information that is relevant to the

431　generation of innovative ideas. Our findings highlight the importance of more thorough

432　considerations of the role of audience characteristics in the relationship between felt

433　accountability and information processing. This perspective is supported by a handful of past

434　studies. For example, Lerner and Tetlock (1999) reported that participants in a condition of pre-

435　decisional accountability to an unknown audience report had increased cognitive complexity and

436　improved judgment. Tetlock et al. (1989) found that participants were likely to align their

437   positions on a controversial issue in accordance with the positions they thought the audience held.

438   Our study adds nuance to this view by directly examining how specific leader expectations (i.e.,

439   transformational leadership) moderate the influence of felt accountability on information

440   processing. That is, employees do not "blindly" elaborate on task-relevant information. They

441   know their supervisors' preference or position from their leadership style, which is open to

442   innovative ideas. In addition, our finding suggests that employees' conformance to leaders'

443   preferences does not mean that they are merely cognitive misers, as their elaboration is enhanced

444   when their leaders prefer transformational leadership.

445   Finally, our study offers implications for the literature on HRM and innovation work

446   behavior by supporting the value of using the role of supervisors' actions to understand the

447   relationship between HRM practices (i.e., accountability) and innovation work behavior.

448   Accountability in HRM practices has been recognized as a critical mechanism for shaping

449   employees' innovation work behavior (see Bos-Nehles et al., 2017). However, our findings are

450   not only consistent with past studies but also specify the role of supervisor behaviors, which has

451   been underpinned by past studies. For example, previous research demonstrated that increased

452   obligation to innovate by HRM practices was positively associated with innovation work

453   behavior (e.g., Ramamoorthy et al., 2005) and that this association could be stronger when

454   supervisors exhibited feedback and coaching behaviors (e.g., Chang et al., 2013). Our findings

455   highlight that supervisors' actions or, more specifically, leadership styles can play a critical role

456   in helping HRM practices prominently and clearly transmit role expectations to encourage

457   employees' appropriate behaviors. This notion indeed echoes the perspective of expectancy

458   clarity that underlines in the HRM literature (Bysted and Hansen, 2015).

459   Several practical implications are worth noting. Our findings reveal that greater

460   transformational leadership matters most for employees with higher felt accountability. As such,

461   the primary way to encourage innovative work behavior is to increase employees' felt

462   accountability, which can be achieved through HRM practices (Hall et al., 2003). For example,

463   managers may build an innovation-oriented performance evaluation and reward (including

464   compensation) system to promote employees' felt accountability to innovate (Bos-Nehles et al.,

465   2017). Moreover, our study also provides practical implications for managers in terms of using

466   transformational leadership to encourage employee innovative work behavior. Because

467   employees with higher felt accountability generally seek and conform to rules/standards and role

468   expectations set by the audience to which they are accountable, managers may articulate a

469   change-oriented expectation and build a safe and supportive environment for stimulating,

470   encouraging, and empowering employees to engage in intellectual thinking (Bass, 1985;

471   MacKenzie et al., 2001) and to try to challenge existing work assumptions (Arnold, 2017). In

472   addition, as employees high in felt accountability tend to view their supervisor as an important

473   figure with respect to role expectations, a direct approach for managers is to serve as role models

474   in their innovative work perspectives, beliefs, values, and conduct as criteria for employees to

475   follow. Based on those managerial practices, employees with higher felt accountability are likely

476   to devote more attention to thinking about work-related information and actively analyzing

477   received information, thereby producing alternative and constructive ideas at work.

478   **Limitations and future research**

479   Despite the strengths of the current study, there are several limitations that should be

480   acknowledged. First, the relatively small sample size in our study might be a limitation, even

481   though the findings are reliable in support of our hypotheses. Second, although we examined the

482   directional relationship between felt accountability and innovative work behavior, using a time-

483   lagged design in this study was insufficient to support a strong causal inference between felt

484   accountability and innovative work behavior. A field study with a longitudinal design or

485   laboratory experimental study is recommended to further test our hypotheses in the future. Third,

486   task-relevant information elaboration and innovative work behavior were assessed at the same

487   time (Time 2), which might increase the threat of common method variance. However, as these

488   two variables were collected from different sources (i.e., task-relevant information elaboration

489   was reported by employees and innovative work behavior was reported by supervisors), we

490   believe that the demonstrated association is robust and is not inflated by common method

491   variance. Fourth, we collected our research data in the Chinese context, which might involve

492   issues regarding the generalizability of our research findings. Because accountability might be

493   culture dependent, people in a collectivistic culture might display more cooperative behaviors,

494   impression management behaviors, or nuanced negotiation construal (Gelfand and Realo, 1999).

495   Moreover, behaviors in relation to challenging the status quo are not encouraged in a

496   collectivistic culture, where people emphasize social harmony (Chen and Miller, 2011).

497   Therefore, future studies are needed to cross-validate the current findings by recruiting

498   participants in countries with individualistic cultures.

499

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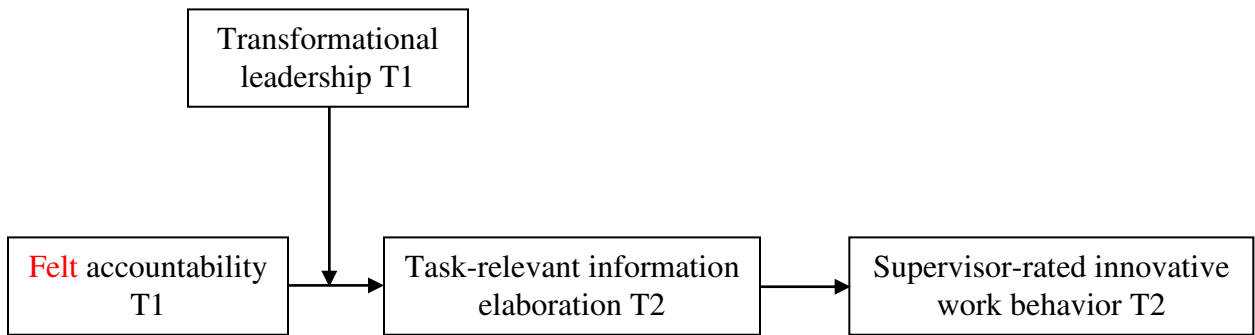
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          ┌─────────────────────┐
          │   Transformational  │
          │   leadership T1     │
          └──────────┬──────────┘
                     │
                     ▼
┌────────────────────┐   ┌────────────────────────┐   ┌─────────────────────────┐
│ Felt accountability│──▶│ Task-relevant information│──▶│ Supervisor-rated innovative│
│        T1          │   │    elaboration T2       │   │    work behavior T2     │
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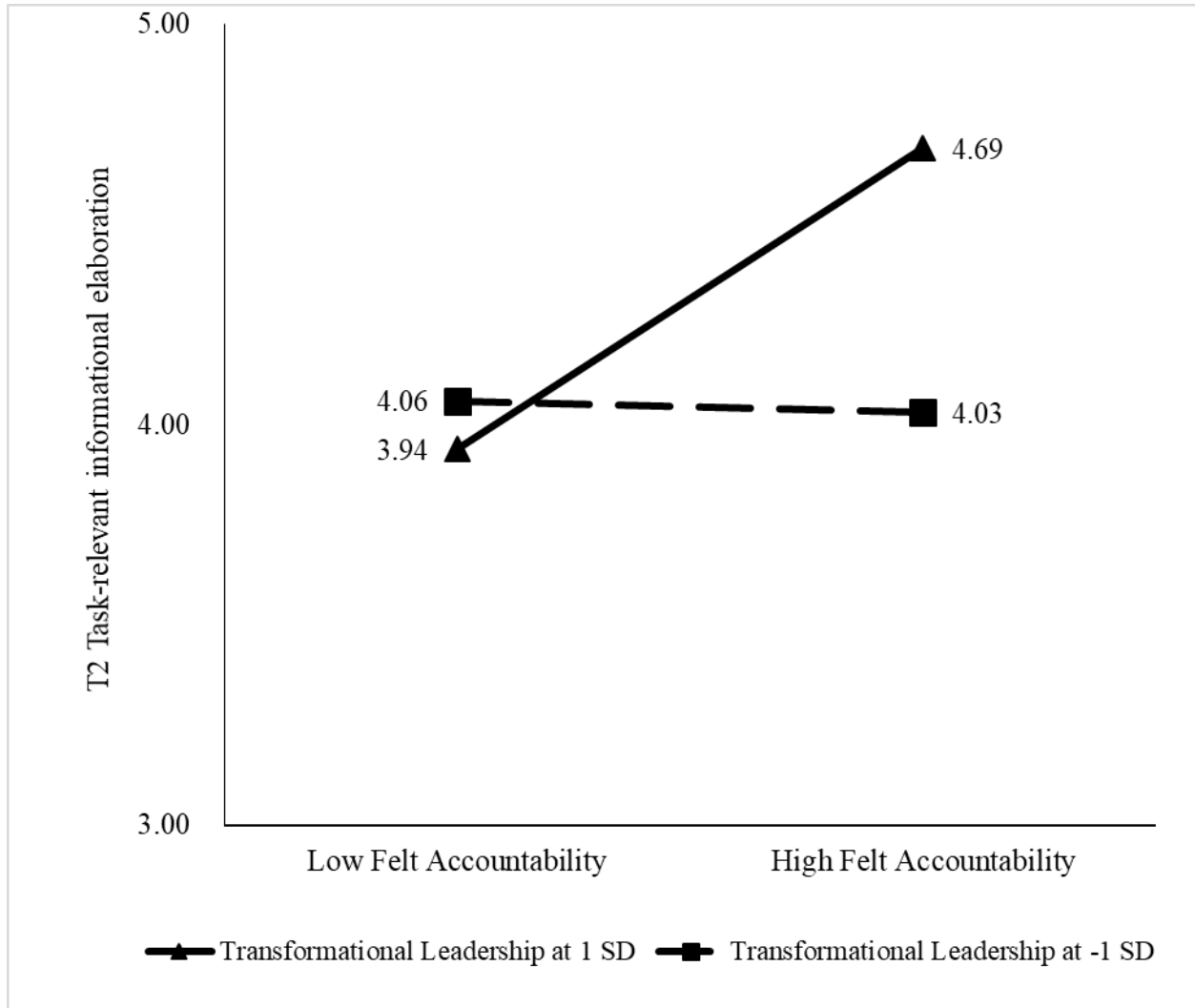
653   *Figure 1.* The research model

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657 *Figure 2.* Interactive effects of felt accountability and transformational leadership on task-
658 relevant information elaboration at Time 2

659 *Table 1*

660 *Descriptive statistics of research variables (n=120)*

	M	SD	1	2	3	4	5	6	7	8
						Correlations				
1. Gender	-	-	-							
2. Age	32.47	12.13	.09							
3. Education	-	-	-.11	-.55**						
4. Organizational tenure	5.88	7.15	.07	.53**	-.12					
5. Proactive personality	4.97	0.92	-.36**	-.05	-.02	.02				
6. Felt accountability	4.91	0.79	-.23*	.02	.01	.12	.44**			
7. Transformational leadership	4.71	1.15	-.15	-.09	.01	.08	.22*	.31**		
8. Task-relevant informational elaboration	4.97	1.07	-.16	.14	.02	.19*	.38**	.36**	.27**	
9. Innovation work behavior	4.37	1.03	-.02	.11	-.11	.11	.05	.06	-.02	.22*

661 $^*p < .05,$ $^{**}p < .01.$

662 *Table 2*

663 *Results of mixed models (B/S.E.) (n=120)*

Predictors/Outcome	Model 1 Task-relevant information elaboration	Model 2 Task-relevant information elaboration	Model 3 Innovative work behavior
Intercept	4.25(.49)**	4.18(.48)**	4.90(.52)**
Gender	-.03(.18)	-.06(.18)	.04(.19)
Age	.02(.01)	.02(.01)*	-.01(.01)
Education	.26(.17)	.28(.17)	-.19(.18)
Organizational tenure	.01(.01)	.01(.01)	.01(.01)
Proactive personality	.30(.11)**	.31(.10)**	-.09(.11)
Felt accountability	.23(.12)	.18(.12)	.01(.13)
Transformational leadership	.15(.08)	.13(.08)	-.04(.09)
Felt accountability × Transformational leadership		.19(.09)*	
Task-relevant information elaboration			.20(.10)*
-2 restricted log likelihood	318.07	313.59	322.32
Residual	0.77	0.77	0.75
Intercept (variance of residual error for leader)	0.07	0.03	0.21

664 *Note.* Unstandardized coefficients are reported.

665 * $p < .05$, ** $p < .01$.