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Dissecting multiple accountabilities: A problem of multiple forums or of conflicting demands?

Marija Aleksovska | Thomas Schillemans

Utrecht University School of Governance, Utrecht, The Netherlands

Correspondence
Marija Aleksovska, Bijlhouwerstraat 6, 3511 ZC Utrecht, The Netherlands.
Email: m.aleksovska@uu.nl

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Abstract

The necessity for public sector actors to manage multiple accountabilities in their work has been linked to a number of problems and failures, yet we lack an understanding of how multiple accountabilities affect the decision-making behavior of civil servants. Here we argue that the main issue is not only the existence of multiple forums as such but the presence of conflicting demands between multiple forums or within a single forum. Drawing on sociopsychological research, we develop hypotheses regarding two types of behavioral strategies (high-effort and low-effort) to cope with accountability pressures. We test this using a realistic vignette experiment on a sample of 270 Dutch regulators. Results show that both the multiplicity of forums and the conflict of demands affect the likelihood that regulators seek help and procrastinate. The main issue is the conflicting demands that have a stronger effect on behavior than forum multiplicity.

1 | INTRODUCTION

Public sector actors are said to operate within webs of accountability (Scott, 2000). They continuously and simultaneously respond to a multitude of legitimate claims coming from a number of different stakeholders, also referred to as accountability "forums" (Bovens, 2010). This has been frequently discussed in the literature under the theme of *multiple accountabilities*. The presence of multiple accountabilities, however, is usually seen in a rather negative light (Koppell, 2005; Romzek & Dubnick, 1987; Schillemans & Bovens, 2011). Large-scale tragedies like the space shuttle

Challenger disaster (Romzek & Dubnick, 1987), failures of agencies to act consistently (Koppell, 2005), blame games, opportunity costs, and purely symbolic accountability (Schillemans & Bovens, 2011) have all been attributed to it. Yet, from the extant literature it remains unclear through which mechanisms multiple accountabilities create these problems, and, thus, how these problems come about (Yang, 2012).

An important hindrance to the systematic empirical examination of the problem of multiple accountabilities, and consequently to deeper understanding of its effects, is its lack of conceptual clarity. Scholars have often evaded defining the concept in clear terms, and have referred to different, yet related phenomena in its discussion. Thus, when talking about the problem of multiple accountabilities, scholars have referred to the multitude of accountability forums (Caseley, 2006; Voorn et al., 2019), the potential conflict that can arise from the presence of multiple demands (Hwang & Han, 2017; Koppell, 2005), or most commonly, a combination of the two (Bagley, 2010; Thomann et al., 2018). In order to be able to empirically examine the problem of multiple accountabilities and its consequences, and thus advance its understanding, we propose drawing a conceptual distinction between the necessity to give account to multiple accountability forums, and resolving conflicts in accountability demands. Through the means of a vignette experiment, we then investigate the independent effects of these two dimensions of the problem on the decision-making behavior of civil servants.

Multiple accountability pressures are of particular relevance to public sector decision-makers with some discretion, such as executives (Schillemans, 2015), street-level bureaucrats (Ewert, 2018; Hupe & Hill, 2007; Hwang & Han, 2017), and independent regulatory professionals (Lieberherr & Thomann, 2019; Thomann et al., 2018). Our investigation looks into the decision-making behavior of regulatory professionals. As regulators pass judgments regarding the compliance with prescribed norms, which have immediate and potentially severe consequences for the regulatees, investigating their decision-making behavior is of high relevance. By focusing our attention solely on regulators, we are also able to account for the specificities of both the accountability and the decision-making context in which they operate.

Decision-making behavior here refers to the behavior regulators display when making a decision, such as the time and effort spent on the task, asking for help, or gathering information. We focus on micro-level behaviors in order to provide the basis for understanding of some of the large-scale effects that multiple accountability pressures produce in the public sector (Aleksovska et al., 2019; Han & Perry, 2020; Overman et al., 2020). Building on theoretical and empirical insights from social psychology, in combination with public administration literatures on multiple accountabilities, we investigate a number of coping strategies regulators could employ to deal with the accountability pressure. Specifically, we look into "high-effort" coping strategies, or the increased investment of effort into the decision-making process in terms of time, cognitive effort and information search, as well as "low-effort" coping strategies, or the attempts to reduce the accountability pressure through buck-passing, procrastination, and help-seeking (Green et al., 2000; Tetlock & Boettger, 1994). The usage of both types of coping strategies could signal potential meso and macro problems in the operating of public sector organizations, such as disproportionally large resources allocated to particular tasks (Klingner et al., 2002; Romzek & Dubnick, 1987), decision stalling (Butterfield et al., 2005, p. 339; Murphy & Skillen, 2015, p. 636; Schillemans, 2015, p. 437), and responsibility avoidance (Gilad & Yogev, 2012; Schillemans & Bovens, 2011). Thus, in this study, we set to investigate the following question:

> **RQ1.** *How does the number of accountability forums and the alignment of their demands affect the decision-making behavior of regulatory professionals?*

In what follows, we first present the discussions of the "problem" of multiple accountabilities in the literature, its components of forum multiplicity and conflicting demands, and their potential effects on decision-making behavior. We then describe our experimental research strategy, and present the results of our investigation. Finally, we outline the implications of our study in the discussion section.

2 | THE MULTIPLE ACCOUNTABILITIES PROBLEM IN THE LITERATURE

Public accountability, as a concept, captures the obligation of public sector actors to explain or justify their conduct to a significant other (Bovens, 2007). The other is perceived as significant due to its legitimate claim to demand an account, arising from task delegation, or by being directly or indirectly affected by the conduct of the public sector actor. Public accountability is thus a relationship between a public sector actor and an accountee, defined as an *accountability forum* by Bovens (2007, 2010). Besides demanding an account, accountability forums can pass judgments as well as impose formal and informal sanctions (Bovens, 2010; Mulgan, 2003; Thomann et al., 2018).

A number of external actors can have a legitimate claim to demand an account from a public sector actor. Thus, public sector actors commonly face a multitude of accountability forums, who often exert simultaneous pressures, and put forward different demands. The necessity to manage this multitude of expectations and forums has featured in many scholarly discussions on public accountability, often under the theme of *multiple accountabilities*. It has, however, developed a fairly negative reputation, as multiple accountability pressures have been associated with a number of problems and failures (Koppell, 2005; Romzek & Dubnick, 1987; Schillemans & Bovens, 2011; Thomann et al., 2018). Two prominent studies support this pessimistic view of multiple accountabilities. The first one is the seminal analysis of the 1986 Challenger tragedy, which Romzek and Dubnick (1987) attribute to the unfortunate triumph of political over expert accountability demands. The second one is the case study of the Internet Corporation for Assigned Names and Numbers, whose apparently erratic behavior is explained as the agency's misguided attempt to satisfy all of its accountability demands at once, which Koppell (2005) ominously named multiple accountabilities disorder (MAD). These two studies signify what many other theoretical and empirical studies argue: multiple accountability introduces complex demands on individuals in the public sector and is said to lead to numerous problematic outcomes (Bagley, 2010; Schillemans & Bovens, 2011; Thomann et al., 2018).

This critical view on multiple accountabilities in the public sector, however, might be overstated. Other accounts suggest that multiple accountability pressures are accepted as a fact of life by public sector professionals, and that they are often handled in a fairly routinized fashion, using well-developed and tested strategic coping mechanisms. Analyses of the work of executive public managers in the Netherlands (Schillemans, 2015) and public caseworkers in the United States (Hwang & Han, 2017) have found that these actors routinely use the strategies of transparency, anticipation, information gathering, consultations, and building rapport, among others, in their management of multiple accountabilities. Thus, while the multiple accountability pressures might bring some frustrations, they are generally not perceived as insurmountable problems. In addition, scholars have argued that the simultaneous operation of multiple accountabilities has positive effects on the governance regime as a whole, as it enhances the possibilities to hold power to account (Caseley, 2006; Willems & Van Dooren, 2012). Thus, the literature paints a fairly disjointed picture as to the effects and consequences of multiple accountabilities.

One of the reasons for these disparate findings could be the lack of clear and common conceptualization of the problem of multiple accountabilities. Multiple accountabilities have been commonly conceptualized as a problem of *multiple accountability forums* (Caseley, 2006; Voorn et al., 2019), a problem of *conflicting demands* (Hwang & Han, 2017; Koppell, 2005), or a combination of the two (Bagley, 2010; Thomann et al., 2018). We argue that disentangling and clearly stating these two dimensions of the concept is necessary for rigorous analysis and deeper understanding of the problem and its associated consequences. Especially so, since, as we argue, the complexities that arise from the multitude of accountability forums and conflicts in accountability demands follow distinct paths, and present challenges of different degrees to regulatory decision-making.

3 | DISENTANGLING THE ELEMENTS OF THE CONCEPT OF MULTIPLE ACCOUNTABILITIES AND THEIR EFFECTS

Sociopsychological research shows that the pressure of accountability leads individual decision-makers to think more carefully about the justifiability of their decisions. This is, according to the well-known *social contingency model of*

judgment and choice, due to the decision-makers' motivation to gain approval of the audiences they consider as important (Tetlock, 1999), as a means of avoiding negative consequences, building esteem, and gaining power (Tetlock, 1992). This is seen as a fundamental psychological drive operating beneath specific contextual factors such as hierarchy or legal requirements. While considering the defensibility of a decision is a particularly useful consequence of accountability mechanisms in contexts where careful decision-making is expected—such as in many domains of the public sector, like regulation—it can also make decision-making considerably more difficult (Tetlock & Boettger, 1994). This is particularly the case when accountability pressures multiply (Bagley, 2010; Green et al., 2000). As previously discussed, the complexities arising from the simultaneous operation of multiple accountabilities are commonly seen as due to the increase in the number of accountability forums to whom regulators are accountable, or due to the conflicting nature of the accountability demands regulators face. We examine the effect of each of these dimensions of the problem of multiple accountabilities in turn.

3.1 | The effect of many forums

The hierarchical structure of governments at face value suggests clear lines of accountability to one salient accountability forum at a time. However, research on regulation in public administration suggests that regulatory professionals in practice are often confronted with many accountability forums representing numerous political, economic, and societal actors (Biela & Papadopoulos, 2014; Busuioc & Lodge, 2017). These different actors often hold different interests, and are guided by divergent logics and motivations (Schillemans, 2015; Thomann et al., 2018). The necessity to manage the expectations of these multiple different actors requires that the regulator take in consideration their goals, interests, and the logics according to which they operate. By carefully considering where the expectations of the forums are coming from, and incorporating those considerations in the crafting of its response, the regulator will have a better chance of eliciting approval from the forums (Tetlock, 1999). Such approval is crucial for maintaining its positive reputation, and, by extension, legitimacy (Busuioc & Lodge, 2017; Carpenter, 2010).

Taking the perspective of multiple actors simultaneously, however, can be fairly complex. In order to be able to respond to the various accountability forums they are faced with, public sector professionals have reported the necessity to continuously shift roles (Ewert, 2018). They therefore have to adapt the information they provide, as well as the manner in which they provide it, to show understanding and acceptance of the forums' perspective, and formulate an adequate response to it. Thus, we argue that even if the accountability expectations are largely identical, the addition of distinct accountability forums creates complexities for decision-makers. The perspectives and values that every additional accountability forum brings increase the considerations that need to be factored in when formulating the response to the accountability pressure. Therefore, we expect that the mere increase in the number of accountability forums will have an effect on the decision-making behavior of regulators.

3.2 | The effect of conflicting demands

Beyond the different values and interests that the different accountability forums embody, they can communicate specific demands and expectations of the regulator. These can be reasonably compatible, due to their similarities or their non-overlapping domain, or can stand in direct conflict. The conflicting nature of such demands has often been associated with failures and difficulties in the public domain (Koppell, 2005; Romzek & Dubnick, 1987; Thomann et al., 2018).

But how do the complexities stemming from the clash of demands differ from the ones stemming from the different logics that the accountability forums follow? First, a concrete expectation or demand from an accountability forum presents a clearer benchmark of expected behavior. It is, thus, not only about what information is communicated and in which manner, but also about which concrete actions are taken. Such clarity of expectations imposes

stricter constraints on the range of actions available to the regulator (Green et al., 2000). This is particularly the case when the conflicting expectations are communicated publicly, which draws increased attention to the behavior of the regulator. Second, when accountability expectations clash, the regulator has the option to fulfill all of them, and go MAD (Koppell, 2005); fulfill some of them, and evidently prioritize some over the others; attempt to reconcile them, and thus fulfill them only partially; or fulfill none of them, and build a justification for a completely different course of action. All of these scenarios are less than optimal, and can impose significant costs to the regulator. One part of the costs will consist in the efforts invested to formulate an adequate defendable response (Tetlock, 1999), while another will consist in reputational loses the regulator is likely to suffer (Busuioc & Lodge, 2017).

We consider these complexities as different and more burdensome than the complexities introduced by the need to give account to multiple different accountabilities forums simultaneously. Thus, we expect that both the necessity to give account to more than one forum and the conflicting nature of the expectations will create complexities in the decision-making of the regulators. However, the need to manage conflicting expectations will present a greater challenge, and thus lead to greater effects on the regulator's decision-making behavior.

> **H1.** *Differences in the alignment of accountability demands (compatible versus conflicting) are likely to bring about greater changes in decision-making behavior than differences in the number of accountability forums (single versus multiple).*

4 | DECISION-MAKING STRATEGIES TO COPE WITH MULTIPLE ACCOUNTABILITIES PRESSURES

In order to cope with the increased complexities arising from the multiplicity of accountability forums and their potentially conflicting demands, regulators can employ a number of strategies. One way to deal with the mounting pressure is to dedicate more time and energy into the task: complex situations require careful reasoning and crafting of responses. Another way is to attempt to minimize the pressure and reduce the personal responsibility in the situation. Thus, here we discuss and analyze two types of coping strategies: high-effort and low-effort ones.

These two types of strategies have been derived from sociopsychological experimental research on accountability (Green et al., 2000; Tetlock & Boettger, 1994), and adapted to the decision-making context of regulators. Social psychology has a long tradition of investigating the effects of accountability on decision-making behavior in individuals (Aleksovska et al., 2019; Hall et al., 2017; Lerner & Tetlock, 1999), and yet this research has rarely been put into service of aiding the understanding of the decision-making behavior of public sector professionals.

4.1 | High-effort strategies

The guiding motivation of individuals, following the social contingency model of judgment and choice, ceteris paribus, is to gain the approval of relevant audiences (Tetlock, 1992). Thus, individuals will invest sufficient efforts to reach an acceptable and defensible decision, considering the audiences' expectations (Tetlock, 1999). Complex situations, however, will require more effort investment than less complex ones (Green et al., 2000; Tetlock, 1992). As we argued above, increased numbers of accountability forums and incompatibility in expectations present complexities that regulators face. Their presence may thus prompt them to resort to high-effort coping strategies to adequately address them (Green et al., 2000). Here we discuss three such indicators of high-effort investment: decision-making time, decision-making complexity, and information search.

4.1.1 | Decision-making time

Civil servants will try to "do their best" (Hwang & Han, 2017, p. 4) to manage the situation at hand. This implies the investment of scarce resources such as time to problems that are characterized with greater complexity. In the behavioral literature on accountability, the time one takes to make a decision has been strongly linked to the effort invested in the given task (Aleksovska et al., 2019), and is considered as indicative of deeper and more complex information processing (DeZoort et al., 2006; Kassin et al., 1991; Siegel-Jacobs & Yates, 1996).

4.1.2 | Information search

Behavioral research on accountability shows a consistent relationship between the pressure to justify one's decision and information search in the decision-making process (Huber et al., 2009; Ten Velden et al., 2010). It has been argued that this link is due to the fact that more information improves the chances of building better decision justifiability (Tetlock, 1999). This coping strategy has been identified in public administration research on accountability as well, among public caseworkers facing situations characterized with high complexity (Hwang & Han, 2017, p. 5).

4.1.3 | Decision-making complexity

Complex situations require complex reasoning about them. Thus, the different arguments and perspectives brought about by the different forums and their diverging demands need to be considered, contrasted or combined in order to arrive at an adequate response to them. As sociopsychological research shows, this triggers more sophisticated cognitive processes, and thus heightens the complexity displayed in the decision-making process (Green et al., 2000; Schillemans, 2016).

Following this discussion, we expect that the increased complexity introduced by the increasing number of accountability forums and conflicting nature of their demands is likely to be met with greater effort investment by regulators in the decision-making process.

> **H2a.** *Decision-makers are more likely to use high-effort coping strategies when faced with conflictual accountability demands than when faced with compatible accountability demands.*

> **H2b.** *Decision-makers are more likely to use high-effort coping strategies when faced with multiple accountability forums as opposed to a single one.*

4.2 | Low-effort strategies

Dealing with multiple accountability demands simultaneously, particularly when they come from different accountability forums and/or are incompatible, can be very taxing. When expectations clash, finding a solution that will be well-received by all parties is especially challenging, and in many cases impossible. These types of situations, thus, can be experienced as very unpleasant and stressful by decision-makers (Bagley, 2010; Green et al., 2000). Instead of confronting the challenging situation directly, they might cave under the pressure and resort to strategies that could reduce the burden of decision-making and their individual responsibility in the situation (Anderson, 2003; Tetlock, 1999). Here we discuss three such strategies: buck-passing, procrastination, and looking for help.

4.2.1 | Buck-passing

Shifting the burden of making a decision to someone else is the most straightforward way of avoiding accountability. When it becomes apparent that any decision is likely to leave some accountability forums dissatisfied, the opportunity to pass the buck could seem particularly attractive. The high prospect for negative feedback, or even public backlash, could push the regulator to seek escape from the uncomfortable position, and use the opportunity to transfer the case to someone else.

Sociopsychological research has found that when facing complex situations and cross-pressures from multiple accountability forums, decision-makers' likelihood to attempt to pass the buck to someone else increases (Green et al., 2000; Tetlock & Boettger, 1994). This however, is a very extreme form of decision and responsibility avoidance, and might carry significant esteem costs to a professional, such as a regulator. Thus, buck-passing might be regarded as a last-resort strategy of easing the burden of responsibility, and employed only in extreme situations.

4.2.2 | Procrastination

A milder form of decision avoidance is mere postponing of taking an action, as opposed to avoiding taking one altogether. By procrastinating, the regulator temporarily avoids the accountability pressure and alleviates the stress of the situation. Procrastinating also provides an opportunity to better prepare for the potential backlash of the decision, which is reasonably likely in the presence of multiple and competing expectations.

Like in the case of buck-passing, previous sociopsychological research has found that perceptions of decision-difficulty and riskiness, as well as simultaneous pressures of accountability forums with opposing views, are more likely to lead to procrastination (Green et al., 2000; Tetlock & Boettger, 1994). In addition, this tactic for coping with accountability pressures has been identified in the work of both street-level bureaucrats and managers (Butterfield et al., 2005, p. 339; Murphy & Skillen, 2015, p. 636).

Although this decision avoidance strategy could be seen as much lighter than buck-passing, it could still bear significant weight in a professional context. This is particularly the case in time-sensitive situations, where prolonging taking an action could lead to missed opportunities or worsening of the state of affairs (Anderson, 2003).

4.2.3 | Looking for help

The last and perhaps the mildest form of responsibility alleviation we look into is asking for help from someone else. By asking for help from a colleague or a superior, the regulator can validate his or hers thought process, obtain additional arguments and perspectives to defend a prospective decision, or just attempt to share the burden of decision-making by involving more people in the process (Gilad & Yogev, 2012; Hwang & Han, 2017). When the decision-maker receives help from others, the responsibility for the decision is no longer centered in a single individual, but diffuses among all individuals involved in the decision-making process. It therefore creates opportunities for avoiding responsibility by hiding behind the group (Kroon et al., 1991) and blame-shifting (Schillemans & Bovens, 2011).

Behavioral experimental research has found that accountability pressures increase cautiousness (Weigold & Schlenker, 1991), and decrease risk-taking (Huber et al., 2009; Kroon et al., 1991) of decision-makers. It is therefore logical that they would ask for a helping hand before making a decision, especially when they are aware that one or more stakeholders are paying particular attention to their actions. In addition, discussions with colleagues and superiors have been identified as one of the crucial coping strategies of social caseworkers in the United States facing conflicting accountability demands (Hwang & Han, 2017, pp. 4–5).

It should be noted, however, that even though we place looking for help under low-effort strategies, we acknowledge that it can also be treated as a high-effort one. Specifically, when decision-makers ask for advice and

engage in a thorough discussion with others in order to determine the best course of action given the situation at hand, they invest both time and effort into the decision. Looking for help is only a low-effort strategy when responsibility and effort are actually shifted toward others, relieving the decision-makers from the burden of making a decision.

Following this discussion, we expect that the increasing decision-difficulty, due to increasing number of accountability forums and/or incompatibility of their demands, will increase the likelihood that regulators pass the buck, procrastinate, or look for help.

H3a. *Decision-makers are more likely to use low-effort coping strategies when faced with conflictual accountability demands than when faced with compatible accountability demands.*

H3b. *Decision-makers are more likely to use low-effort coping strategies when faced with multiple accountability forums as opposed to a single one.*

5 | THE ACCOUNTABILITY OF REGULATORS

We investigate the case of decision-making by regulators, as they are both a prevalent and relevant case of public sector actors taking important decisions under the pressures of accountability from many forums. Regulators appear as actors on both sides of the accountability relationship: they are simultaneously both account-holders and account-givers (Dudley & Xie, 2019). In their role as account-holders they monitor and enforce the implementation of prescribed rules and standards. To effectively do so, they are vested with powers and resources, which allow them to demand information and impose sanctions onto regulatees (Bovens, 2010). Simultaneously, they take up a role of account-givers, as their activities are performed in the name of public interest. Their work is, thus, monitored and evaluated by a range of external actors, including the central government and its relevant ministries, the regulatees, a number of societal and economic actors who bear the direct or indirect consequences of the work of the regulators, as well as the broader public (Biela & Papadopoulos, 2014).

The range of actions that regulators can take is constrained by the law, as well as by the expectations of their accountability forums. Despite these constraints, regulators enjoy considerable discretionary powers, which allow them to make independent decisions. This is precisely why they can be meaningfully held accountable, as only actors who have the possibility to autonomously make authoritative decisions can be actors in accountability relationships (Lindberg, 2013). It is not expected, nor desirable, for regulators to be directly responsive to the wishes of the various accountability forums, as such responsiveness is in direct contradiction with the much-valued regulators' independence. They, nevertheless, cannot be completely deaf to the demands and expectations of the various accountability forums, since they draw their legitimacy from the wide approval and the perceived value of their function (Carpenter, 2010). Thus, while the expectations of the accountability forums should not be mindlessly followed, they nevertheless need to be heard and managed (Busuioc & Lodge, 2017; Gilad & Yogev, 2012).

6 | EXPERIMENTAL DESIGN AND PARTICIPANTS

6.1 | Design

In order to investigate the effect of multiple accountabilities on decision-making behavior, we designed an online vignette experiment. The vignette presented a scenario in which a potentially problematic, but ambiguous situation was presented, to which the respondents were asked to respond in their professional capacity as regulators. The scenario described that the situation received some public traction, and that relevant stakeholders have expressed

explicit demands and opinions regarding it. The number of stakeholders (one or two) and the alignment of the demands (compatible or conflictual) were manipulated between participants, making a 2 × 2 experimental design.[1]

After receiving the information about the case and the views of the accountability forum(s), the participants were asked to explain how they would respond to the situation, and were simultaneously provided the option to seek additional information before doing so. They were subsequently asked several questions about their behavioral intentions as well as background information. The experimental flow (Figure A1 in the Appendix) had a fixed order as we saw that as the only natural order in which the questions can be asked. We acknowledge that this might give rise to order effects, even though we consider the possibility of the high-effort measures to influence the low-effort ones through priming as relatively low, as they are captured using an open-ended question and direct observation of behavior.

The experimental study was modeled after previous sociopsychological studies investigating the behavioral effects of accountability (Green et al., 2000; Tetlock & Boettger, 1994). These model studies, however, have generally captured situations of social accountability pressures in which students have taken the roles of accountability actors (Aleksovska et al., 2019; Lerner & Tetlock, 1999). Thus, in order to investigate the behavioral responses to multiple accountability pressures of regulators, a significant adaptation of the original studies was required, so as to capture the complexities of the context in which regulators work. To that goal, the experiment was designed in close collaboration with the Dutch Health and Youth Care Inspectorate (IGJ) on whose regulatory work it was modeled. It was further developed together with organizations playing a key role in the professional training for Dutch regulators, the Regulation Academy (Academie voor toezicht), its Knowledge Platform, and the Netherlands School of Public Administration (NSOB). The experimental scenario is provided in Tables A6 and A7 in the Appendix.

Our aim was to achieve a high degree of (mundane) realism in our experiment, so that the participants respond to a realistic situation that they (could) face in their professional environment, and thereby elicit responses from their role as professionals, as opposed to an abstract decision-making task, which is more likely to prompt universal responses (Bozeman & Scott, 1992). To investigate whether we have achieved this, we asked our respondents the degree to which they recognize the problem of multiple accountability demands outlined in the scenario (Table A5 in Appendix). All respondents recognized the problem outlined in the scenario, while over 90% of them indicated that they face multiple accountability demands in their work regularly or sometimes. The study's hypotheses were preregistered before any part of the analysis was performed.[2]

6.2 | Measurements

Seven indicators are used to capture our dependent variables of interest: three capturing the high-effort coping strategies, and four capturing the low-effort coping strategies.

6.2.1 | High-effort strategies

Decision-making time

We adopt the measure of decision-making time to denote the effort our respondents put into responding to the situation provided to them (Kassin et al., 1991; Siegel-Jacobs & Yates, 1996). This is measured as the total time the respondents take to complete the task, from reading the instructions to submitting their written strategy for addressing the situation.

Decision-making complexity

In order to measure decision complexity, we employ the commonly used indicator of integrative complexity. This measure indicates to what extent the respondent incorporates different perspectives in the decision-making process,

and attempts to integrate them into one final decision (Tetlock, 1983). Integrative complexity consists of two dimensions: *differentiation* and *integration*. Differentiation refers to the number of individual characteristics or dimensions of the problem taken into account, while integration refers to the degree to which those are linked (Tetlock, 1983).

Integrative complexity is measured through manual or automatic coding of the explanations provided by decision-makers to justify their decision. In our study, we ask respondents to explain the decision they took in an open-ended question. Their responses were then translated in English and coded using an automated integrative complexity software: AutoIC[3] (Conway et al., 2014).

Information search

Our respondents were presented with the opportunity to look at additional information before making their decision (Huber et al., 2009; Ten Velden et al., 2010). Here we measure whether they took that opportunity. To see additional information, respondents were advised to tick a box. The additional information provided was a list of measures the inspectorate can implement, and the degree of escalation that each of the measures present. The respondents were informed what the additional information contained, before they decided whether they want to access it.

6.2.2 | Low-effort strategies

Looking for help

We ask our respondents whether they would ask for help in the given situation using two survey questions (Hwang & Han, 2017). In the first the source of potential help is a colleague, while in the second it is the boss of the civil servant.

Procrastination

With procrastination, we aim to capture the likelihood that the civil servant postpones or delays taking an action in the given situation (Green et al., 2000; Tetlock & Boettger, 1994). We measure procrastination by directly asking our participants how likely they are to drop everything for two full days and help a colleague who asks for urgent help. Due to the urgency of the situation in their own case, deciding to help a colleague before taking an action in their own case would imply tolerating risks to the well-being of a vulnerable group, as well as to the organizational reputation.

Buck-passing

We measure buck-passing by directly asking our participants if they had the opportunity to transfer the case to a colleague, whether they would do so (Green et al., 2000; Tetlock & Boettger, 1994).

Further information on the measures used is provided in Tables A1 and A2 in the Appendix.

6.3 | Participants

The participants of our study are 270 Dutch regulators from over 30 different organizations who responded positively to the invitation to participate in our study in February and March 2020. In collaboration with the Regulation Academy, the NSOB, a closed LinkedIn network for regulators, and the IGJ, we invited regulators to take part in the study, using five different survey distribution channels. Our aim was to reach as many regulatory professionals in the Netherlands as possible, working in different organizations and domains. Information about the distribution of the survey and the respondents' characteristics is provided in Tables A3 and A4 respectively in the Appendix.

7 | ANALYSIS AND RESULTS

7.1 | Manipulation checks

The experimental manipulations were checked by first asking participants how many stakeholders were discussed in the scenario, and second, whether they perceived the stakeholder demands to be contradictory or compatible. The participants in the multiple stakeholder groups did note a higher number of stakeholders than the participants in the single stakeholder groups, although not universally (X^2 (1, $N = 270$) = 66.09, $p < 0.01$), and the participants in the conflicting demands groups did perceive the stakeholder demands to be more conflictual and less compatible than the participants in the compatible stakeholder demands group (F(1, 267) = 32.50, $p < 0.01$). Thus, our participants perceived our treatments as intended.

7.2 | High-effort strategies

We first examine the high-effort strategies and thus the evidence for H2a and H2b. Table 1 presents the descriptive statistics of the three measures—decision-making time, integrative complexity, and information search—and the results of their statistical analysis. In terms of decision-making time, the participants spent approximately 7 min responding to the problem in the scenario.[4] The average time the individuals within the different experimental groups took to take their decision does not significantly differ. Similarly, the level of integrative complexity does not significantly differ between the experimental groups either. Unlike for the decision-making time, the data for integrative complexity do however display a trend in line with H2a and H2b: integrative complexity increases with the arising of conflict between the accountability demands and with the increase of the number of accountability forums. Finally, we see relatively high degree of information search in all experimental groups, but no statistically significant differences or meaningful patterns. All in all, we do not find support that conflictual accountability demands (H2a) nor multiple accountability forums (H2b) trigger significantly more high-effort strategies.

7.3 | Low-effort strategies

Here we examine the low-effort strategies and the evidence our results provide for H3a and H3b. The descriptives of the four measures and their statistical analyses are presented in Table 2. The results indicate that facing conflictual demands, as opposed to compatible, and facing multiple accountability forums, as opposed to one, both increase the likelihood of asking for help from a colleague or boss, which is in line with our expectations outlined in H3a and H3b, respectively. The likelihood to procrastinate is also affected by the number of accountability forums and the demand alignment. The effect, however, is contrary to our expectations: facing multiple accountability forums, as opposed to one, and facing conflicting expectations, as opposed to compatible ones, reduces the likelihood to procrastinate. The likelihood to buck-pass was generally reported as relatively low in all groups, and not significantly different. Thus, the results provide some support for H3a and H3b, notably when considering the findings regarding asking for help, but also some evidence against the two hypotheses, when considering the findings with regards to procrastination.

Lastly, we examine the evidence in relation to H1. To do so, we look into the effect sizes (η^2) of demand compatibility and the number of accountability forms on our indicators of decision-making behavior. For all of the indicators where the two dimensions of multiple accountabilities were found to have an effect, namely, asking for help from a colleague, asking for help from a boss, and procrastination, the effect of demand compatibility was larger than the effect of the number of accountability forums. Thus, the conflict of accountability demands is more consequential for the behavior of public sector actors than the multiplicity of accountability forums, which is in line with H1. We reflect on these findings and their implications in the discussion.

TABLE 1 High-effort strategies results from two-way analysis of variance and chi-squared analysis

		Mean	SD	*N*	df	*F*	*p*	η^2
Time to make decision								
Number of forums	Single	6 min 52 s	5 m 21 s	115	1	0.18	0.67	0.00
	Multiple	6 min 57 s	5 m 33 s	150				
Demand compatibility	Compatible	6 min 53 s	5 m 25 s	142	1	0.01	0.92	0.00
	Conflicting	6 min 57 s	5 m 31 s	123				
Residuals					262			
Integrative complexity								
Number of forums	Single	2.26	1.25	117	1	0.94	0.33	0.00
	Multiple	2.42	1.41	153				
Demand compatibility	Compatible	2.27	1.26	144	1	1.21	0.27	0.00
	Conflicting	2.45	1.43	126				
Residuals					267			
		%		*N*	df	χ^2	*p*	
Information search								
Number of forums	Single	70.01		117	1	0.06	0.81	
	Multiple	67.97		153				
Demand compatibility	Compatible	69.44		144	1	0.01	0.94	
	Conflicting	68.25		126				

Note: Time to make decision is displayed in minutes and seconds, integrative complexity in a 1–7 scale, higher numbers denoting higher integrative complexity, and information search in percentage of participants that requested additional information.

8 | DISCUSSION

Our results did not provide support for H2a and H2b, since the effort investment of our participants did not vary as a result of the number of accountability forums, nor the alignment of the accountability demands. We can provide both a methodological and a substantive explanation of this result. This could be partly due to the low experimental control that online experiments provide: the pressure exerted through the online manipulation of accountability is simply much lower than the pressure felt in real-life situations. The substantive explanation is that the respondents may have acted professionally and just gave their best possible judgments in the experimental task, irrespective of accountability. Considering that as professionals they are frequently faced with complex decisions in multiple accountability settings, this explanation appears highly plausible. A somewhat comparable recent study found that accountability only helped to improve the judgment of junior auditors and had no effects on more experienced auditors (Mala et al., 2018). It may thus be that the behavior of experienced regulators is less susceptible to accountability pressures from those displayed by the experimental participants (commonly students) in sociopsychological studies (Aleksovska et al., 2019).

With regards to low-effort coping strategies (H3a and H3b), we observed mixed results. Regulators did seek more help as the complexity of the situation increased, which was in line with our expectations; however, they did not attempt to pass the buck, and instead of procrastinating, they expediated their actions. These results could be partly driven by social desirability bias allowed by the hypothetical nature of the scenario. However, it is likely that they are indicative of more nuanced strategic responses to multiple accountabilities of regulators, which do not fit precisely in our classification of high- and low-effort strategies. We cannot exclude the possibility that asking for

TABLE 2 Low-effort strategies results from two-way analysis of variance analysis

		Mean	SD	N	df	F	p	η^2
Colleague help								
Number of forums	Single	6.06	1.35	117	1	6.54	0.01	0.02
	Multiple	6.43	1.06	153				
Demand compatibility	Compatible	6.03	1.46	144	1	13.14	<0.01	0.05
	Conflicting	6.55	0.73	126				
Residuals					267			
Boss help								
Number of forums	Single	5.38	1.55	117	1	3.50	0.06	0.01
	Multiple	5.73	1.48	153				
Demand compatibility	Compatible	5.36	1.62	144	1	6.64	0.01	0.02
	Conflicting	5.83	1.35	126				
Residuals					267			
Procrastination								
Number of forums	Single	3.44	1.51	117	1	3.57	0.06	0.01
	Multiple	3.09	1.53	153				
Demand compatibility	Compatible	3.49	1.51	144	1	7.90	<0.01	0.03
	Conflicting	2.97	1.51	126				
Residuals					267			
Buck-passing								
Number of forums	Single	2.38	1.14	117	1	0.33	0.56	0.00
	Multiple	2.31	1.03	153				
Demand compatibility	Compatible	2.38	1.08	144	1	0.44	0.51	0.00
	Conflicting	2.29	1.07	126				
Residuals					267			

Note: All measures are on a 7-point scale, with 7 denoting high likelihood and 1 high unlikelihood.

help is used here as a low-effort strategy for dispersing responsibility, as originally hypothesized. However, considering the reversed pattern of procrastination we observed in the results, the high-effort interpretation of the asking for help strategy likely applies in this case as well.

Finally, where the number of forums and the alignment of accountability demands did cause a change in the decision-making behavior of our participants, the alignment of accountability demands had consistently greater impact. This is in line with H1, and unambiguously shows that if multiple accountabilities are in fact a problem, they are most likely a problem of conflicting demands.

All in all, our study makes three specific contributions to the understanding of the multiple accountabilities problem in the public domain. First, we show that disentangling the multitude of accountability forums and their potentially conflicting demands is useful for both theoretical and practical reasons. Of theoretical importance, this study shows that the two factors have distinct effects on decision-making behavior. Practically, the greater size of the effect of demand conflict over forum multiplicity is an important indicator as to where potential issues are most likely to occur.

Second, we show what are some of the coping strategies that regulators are likely to employ in the case of increased complexity due to the increasing number of forums, and the clash of accountability demands. We found that the increasing complexity leads regulators to expedite their actions for resolving the situation, as well as to look

for help both among their colleagues and their superiors. These micro behaviors can snowball into a number of more or less desirable meso- and macro-outcomes (Overman et al., 2020).

Third, this study demonstrates the potential benefits that psychological research can bring to the study of multiple accountabilities in the public sector: structure in the investigation of behavior, and tools for establishing clear causal links; but also the limitations: inability to precisely predict the decision-making behavior of public sector professionals. This highlights the need for public administration specific theoretical and empirical behavioral research on accountability, which could account for some of the specific contextual factors that characterize account-giving in the public sector. Notably, its regularity, stakes, and professional setting could make public sector professionals more accustomed to dealing with accountability pressures, and thus less affected by them. This dovetails with research on public service motivation (Perry, 1996) and professionalism (Steijn & Noordegraaf, 2014); a link that can be fruitfully investigated in future studies. Specific professional motivations and repertoires could also lead individual regulators to develop different, and perhaps more sophisticated, strategies for coping with multiple accountability pressures than the ones observed in sociopsychological studies.

While this study emanates from discussions in the academic literature on the "problem" of multiple accountability, we believe our findings are also relevant to policy-makers. The study offers at least two practical takeaways for policy-makers. First, the multiple accountability pressures experienced by street-level bureaucrats such as regulators are often portrayed as overburdening (Hupe & Hill, 2007; Thomann et al., 2018). Our study suggests that such pressures are real but do not pose a paralyzing threat. This may serve as a source of relief for policy-makers and regulators. These pressures do, however, create additional work for regulators and require the investment of additional efforts and resources. This is exemplified by the help-seeking behavior in accountability situations characterized with higher complexity observed in our study, which implies that to address these situations the effort of multiple regulators is required. This additional effort investment arises solely from the complexities of the accountability environment, and not the task at hand per se. The accountability pressures thus create opportunity costs, as these resources and efforts can be potentially invested elsewhere. When these opportunity costs become so great that they compromise the achievement of core organizational goals, we observe a situation of an "accountability paradox" (Dubnick, 2005, p. 396). Thus, the opportunity costs that accountability pressures create should be closely monitored and evaluated.

Second, our results suggest that prioritization decisions of regulators are in part driven by external accountability pressures. Thus, we observe that cases that receive the attention of multiple stakeholders, and those that spark controversy, are treated with more urgency than others. So it is the squeaky wheel that gets the grease, particularly in regulatory contexts where reputation matters (Carpenter, 2010; Gilad & Yogev, 2012). As a result, however, this may increase the chances that problems, which do not receive a lot of stakeholder attention or do not raise controversy, may go unnoticed and uncorrected. It is thus important for regulatory agencies to have effective internal processes that prevent seemingly non-salient and noncontroversial issues from falling of the tray and receiving too little attention by regulators.

These implications, however, must be read with some care, as our study inevitably has some limitations. First, while we place the strategy asking for help in the group of low-effort ones, as we treat it as a means of dispersing responsibility, we acknowledge that it could be also treated as a high-effort one when seen as an effort to collect views and arguments on how to address the situation the best. Our design does not allow us to distinguish these two interpretations. In addition, we do not explore the relationship between low- and high-effort strategies, the conditions under which the use of one type of strategies is more likely than the other, nor whether they are mutually exclusive. Second, while the indicators of high-effort coping strategies indicate actual behavior, the low-effort ones capture only self-reported behavioral intentions. Third, even though the respondents recognized the situation in their own work, they were aware that the case is purely hypothetical, and that they would not bear any direct consequences for their decisions. We therefore caution that the results might contain some degree of social desirability bias. Fourth, while the scenario was understood by participants as realistic, it is still abstract and decontextualized. This leaves formal rules and regulations, actual relations with accountability forums, and decision processes in

regulatory agencies out of the equation. And fifth, our experimental design only captures situations where one or two accountability forums put forward specific demands regarding the work of regulatory professionals, while in reality they might face many more. Additionally, our study does not capture nuances of the conflicts between demands, which may vary both in scope, as the issue may be of more or less strategic relevance, as well as in intensity, as the level of conflict between demands can be higher or lower. We should therefore be careful to extrapolate our findings to real-world settings. In order to overcome some of the limitations of this study, future research could focus on developing more direct ways of measuring the behavioral responses to multiple accountability pressures, potentially employing observational and document studies, as well as field and natural experiments in which actual decision contexts can be incorporated.

9 | CONCLUSION

By means of a realistic vignette experiment, this study investigated the causal effects of multiple accountability pressures on the decision-making behavior of regulatory professionals, conceptualized as high- and low-effort coping strategies (Green et al., 2000; Tetlock & Boettger, 1994). We argued for theoretical disentangling of the two dimensions of the multiple accountabilities "problem"—the number of accountability forums, and the alignment of their demands—and empirically examined their independent effects. Our investigation found that the number of accountability forums and the alignment of their demands have no effect on the likelihood to employ high-effort strategies, measured as the time spent on a task, integrative complexity, and information search. They did have an effect on the likelihood to employ low-effort strategies, in terms of asking for help and procrastination, but not on the likelihood to pass the buck, and not entirely in line with our expectations. Finally, where these two dimensions did have an effect on the decision-making behavior of regulators, the effect of demand nonalignment was consistently greater than the effect of forum multiplicity.

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CONFLICT OF INTEREST

The authors declare that there is no conflict of interest.

DATA AVAILABILITY STATEMENT

The data that support the findings of this study are openly available in DANS Easy at https://doi.org/10.17026/dans-x22-mcsy.

ORCID

Marija Aleksovska https://orcid.org/0000-0003-0536-9045
Thomas Schillemans https://orcid.org/0000-0003-2378-4998

ENDNOTES

[1] This includes the seemingly counter-intuitive situation where one accountability forum issues conflictual demands. While paradoxical at first sight, this situation has been reported in a number of studies (Pires, 2011; Pollitt, 2003), where is said to arise from the fact that forums are often complex actors themselves.

[2] Preregistration: https://osf.io/926ap?view_only=87c78129b15f4b1a8c919aad810cb499.

[3] See: http://www.autoic.org/.

[4] Using Cook's distance, we identified five influential observations (or outliers) of decision-making time, which were four times larger than the mean, and removed them. Prior to removal the mean and standard deviation of decision-making time for the single forum group was M = 452, SD = 444, for the multiple forum group was M = 538, SD = 948, for the compatible demands group was M = 496, SD = 810, and for the conflicting demands group was M = 506, SD = 728.

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APPENDIX

TABLE A1 Overview of measures

Measure	Description	Key sources
High-effort strategies		
Decision-making time	Time to make decision, measured in seconds	Kassin et al., 1991; Siegel-Jacobs & Yates, 1996
Decision-making complexity	Integrative complexity in thinking displayed in decision justification	Green et al., 2000; Tetlock, 1983
Information search	Selecting an option to view more information before making a decision	Huber et al., 2009; Ten Velden et al., 2010
Low-effort strategies		
Asking for help	How likely to ask a colleague/boss for help. (7-point scale)	Hwang & Han, 2017
Procrastination	How likely to help a colleague with an urgent case and postpone taking an action. (7-point scale)	Green et al., 2000; Tetlock & Boettger, 1994
Buck-passing	How likely to transfer the responsibility for the case to a colleague if possible. (7-point scale)	Green et al., 2000; Tetlock & Boettger, 1994

TABLE A2 Low-effort coping strategies items

Item	Question
Looking for help	How likely is it that you would seek help or advice from a colleague in this situation? How likely is it that you would seek help or advice from your supervisor in this situation?
Procrastination	Imagine a colleague comes to you with an urgent request for help. If you decide to help, it will certainly take two full working days. Do you drop everything to help or do you handle the situation of the care home first?
Buck-passing	If you were given the opportunity to immediately transfer the case of the nursing home to a colleague, would you do that?

TABLE A3 Survey distribution details

Distribution channel	Sample	Responses
Dutch Health and Youth Care Inspectorate (IGJ) intranet	~750	13
Knowledge Platform of the Regulation Academy (Academie voor toezicht kennisplatform)	52	2
Regulation Academy (Academie voor toezicht) email list	244	169
Netherlands School of Public Administration (NSOB)—Learning Workshop Supervision and Compliance alumni	192	58
Newsletter for regulators	8257	18
Linkedin group for regulators	8260	10
Total	Not meaningful—overlap between distributions	270

TABLE A4 Overview of participant characteristics

	Full sample	Experimental group				Difference between experimental groups
		Single forum compatible demands	Single forum conflicting demands	Multiple forums compatible demands	Multiple forums conflicting demands	
	N	*N*	*N*	*N*	*N*	
Manager						
Yes	38	6	6	13	13	X^2 (3, $N = 264$) = 2.68, $p = 0.44$
No	226	56	46	67	57	
Supervising employees						
Yes	110	24	19	36	31	X^2 (3, $N = 265$) = 1.52, $p = 0.68$
No	155	38	34	44	39	
Contact with clients/supervisees						
Very often	104	27	25	24	28	Two-sided Fisher's test $p = 0.28$
Often	79	20	15	28	16	
Sometimes	58	10	11	17	20	
Almost never or never[a]	24	5	2	11	6	
Supervision experience						
Yes, also specifically with care homes	14	6	2	2	4	Two-sided Fisher's test $p = 0.80$
Yes, also specifically with intramural facilities	24	6	5	6	7	
Yes	220	48	45	68	59	
No experience with supervision	12	3	2	5	2	
Highest educational attainment						
VMBO or MBO1 (secondary vocational education)	2	0	1	1	0	Two-sided Fisher's test $p = 0.15$
HAVO, VWO or MBO 2–4 (secondary education)	14	8	2	3	1	
HBO (higher professional education)	97	20	22	26	29	
University education	152	34	28	50	40	

TABLE A4 (Continued)

	Full sample	Experimental group				Difference between experimental groups
		Single forum compatible demands	Single forum conflicting demands	Multiple forums compatible demands	Multiple forums conflicting demands	
	N	*N*	*N*	*N*	*N*	
Gender						
Male	151	41	25	48	37	Two-sided Fisher's test $p = 0.30$
Female	109	21	26	31	31	
Other/rather not say	5	0	2	1	2	
	Mean (SD)	**Mean (SD)**	**Mean (SD)**	**Mean (SD)**	**Mean (SD)**	
Age	52.33 (9.34)	50.82 (9.74)	52.45 (9.27)	53.28 (9.22)	52.54 (9.20)	$F(3, 253) = 0.80$, $p = 0.49$
Professional tenure	11.67 (9.93)	10.67 (10.36)	11.52 (9.86)	12.10 (10.12)	12.18 (9.51)	$F(3, 262) = 0.32$, $p = 0.81$
N	270	63	54	81	72	

[a]The categories of almost never and never were collapsed into one due to the low number of respondents in each cell.

TABLE A5 Recognition of the problem of multiple accountability

In this case you were confronted with several demands. Do you recognize such situations in your work?	*n*	%
Yes, I often have to deal with this myself	146	54.07
Yes, I sometimes have to deal with this	97	35.92
I recognize this in the work of my colleagues, but I do not have to deal with it myself	23	8.52
These kinds of situations hardly ever occur in our organization	4	1.48
I have never dealt with this and never heard about it in our organization	0	0.00
Test of difference between manipulation groups: Two-sided Fisher's test $p = 0.91$		

TABLE A6 Experimental scenario and manipulations in the original language (Dutch)

Scenario		*Stelt u zich de volgende situatie voor*: U bent inspecteur bij de Inspectie Gezondheidszorg en Jeugd. U verricht een inspectie bij een verzorgingshuis na signalen van bezorgde belanghebbenden dat er problemen zijn. Tijdens die inspectie constateert u inderdaad verschillende belangrijke tekortkomingen en zijn er indicaties van mogelijke verwaarlozing van bewoners. U constateert op dit moment echter geen directe negatieve consequenties voor de bewoners. U weet niet zeker wat te doen. Aan de ene kant zijn er duidelijk risico's voor het welzijn van de bewoners in het verzorgingshuis. Aan de andere kant heeft het opleggen van stevige maatregelen mogelijk ook nadelige gevolgen voor de bewoners, omdat het de continuïteit van het verzorgingshuis kan bedreigen, het leven van de kwetsbare ouderen verstoort en dus stressoplevert voor de bewoners en hun familieleden als ook voor de leiding en medewerkers. Er is veel media-aandacht voor deze casus. Als inspecteur heeft u te maken met verschillende relevante belanghebbenden, zoals bewoners en hun families, zorgverleners, bestuurders, de branchevereniging en soms ook de gemeente en het ministerie, die soms in het openbaar uitspreken wat u als inspecteur van de IGJ moet doen. We geven hier onder weer wat er over de situatie is gezegd door belangrijke belanghebbenden. Daarna vragen we u te besluiten wat er volgens u in deze casus moet gebeuren en om dit goed toe te lichten.	
		Demand alignment	
		Compatible demands	**Conflicting demands**
Number of accountability forums	One forum	**Belanghebbende A** heeft heel nadrukkelijk gesteld dat de inzet van ingrijpende maatregelen tegen het verzorgingshuis geen nadelige gevolgen moet hebben voor de bewoners. Daarom is het belangrijk dat **verzorgingshuizen in dit soort gevallen de tijd moeten krijgen om wel aan de kwaliteitseisen te voldoen**, gezien de problemen die de toepassing van sancties voor bewoners kunnen veroorzaken.	**Belanghebbende A** heeft in het openbaar heel scherp gesteld dat verwaarlozing van ouderen in geen enkele vorm en onder geen beding kan worden getolereerd. Er moet hard worden opgetreden tegen dit soort verzorgingshuizen waar het welzijn van bewoners op het spel staat. Deze belanghebbende dringt er op aan dat dit verzorgingshuis **eigenlijk gesloten zou moeten worden of dat een andere serieuze**

TABLE A6 (Continued)

		Demand alignment	
		Compatible demands	**Conflicting demands**
		Tegelijk heeft **dezelfde belanghebbende A** gesteld dat de inspectie onmiddellijk een **verhoogde frequentie van inspectiebezoeken moet invoeren**, om ervoor te zorgen dat het verzorgingshuis zijn problemen oplost.	**maatregel wordt opgelegd totdat de problemen zijn opgelost**. Tegelijkertijd, en in tegenspraak tot het bovenstaande heeft **dezelfde belanghebbende A** heel nadrukkelijk gesteld dat de inzet van ingrijpende maatregelen tegen het verzorgingshuis geen nadelige gevolgen moet hebben voor de bewoners. Daarom is het belangrijk dat **verzorgingshuizen in dit soort gevallen de tijd moeten krijgen om wel aan de kwaliteitseisen te voldoen**, gezien de problemen die de toepassing van sancties voor bewoners kunnen veroorzaken.
	Two forums	**Belanghebbende A** heeft heel nadrukkelijk gesteld dat de inzet van ingrijpende maatregelen tegen het verzorgingshuis geen nadelige gevolgen moet hebben voor de bewoners. Daarom is het belangrijk dat **verzorgingshuizen in dit soort gevallen de tijd moeten krijgen om wel aan de kwaliteitseisen te voldoen**, gezien de problemen die de toepassing van sancties voor bewoners kunnen veroorzaken. Tegelijk heeft een **tweede belanghebbende B** gesteld dat de inspectie onmiddellijk een **verhoogde frequentie van inspectiebezoeken moet invoeren**, om ervoor te zorgen dat het verzorgingshuis zijn problemen oplost.	**Belanghebbende A** heeft in het openbaar heel scherp gesteld dat verwaarlozing van ouderen in geen enkele vorm en onder geen beding kan worden getolereerd. Er moet hard worden opgetreden tegen dit soort verzorgingshuizen waar het welzijn van bewoners op het spel staat. Deze belanghebbende dringt er op aan dat dit verzorgingshuis **eigenlijk gesloten zou moeten worden of dat een andere serieuze maatregel wordt opgelegd totdat de problemen zijn opgelost.** Tegelijkertijd, en in tegenspraak tot het bovenstaande heeft een **tweede belanghebbende B** heel nadrukkelijk gesteld dat de inzet van ingrijpende maatregelen tegen het verzorgingshuis geen nadelige gevolgen moet hebben voor de bewoners. Daarom is het belangrijk dat **verzorgingshuizen in dit soort gevallen de tijd moeten krijgen om wel aan de kwaliteitseisen te voldoen**, gezien de problemen die de toepassing van sancties voor bewoners kunnen veroorzaken.

TABLE A7 Experimental scenario and manipulations translated to English (translation as close as possible to the original text in Dutch)

Scenario	*Consider the following situation*: You are an inspector at the Health and Youth Care Inspectorate. You perform an inspection at a care home after signals from concerned parties indicating the presence of problems. During the inspection, you indeed find several important shortcomings and indications of possible neglect of the residents. However, you do not notice any direct negative consequences for the residence at the moment. You are not sure what to do. One the one hand, there are clear risks to the well-being of the residents in the care home. On the other hand, the impositions of strict measures may also have adverse consequence for the residents, as it can threaten the continuity of the care home, disrupt the live of the vulnerable elderly, and thus cause stress for the residents and their families as well as for the management and employees. There is a lot of media attention for this case. As an inspector, you have to deal with various relevant stakeholders, such as residents and their families, care providers, administrators, industry associations, and sometimes also the municipality and the ministry, who sometimes publicly state what you should do as an inspector of the Health and Youth Care Inspectorate. Below we provide what has been said about the situation by key stakeholders. We then ask you to decide what you think should be done in this case and to explain this well.		
		Demand alignment	
		Compatible demands	**Conflicting demands**
Number of accountability forums	One forum	**Stakeholder A** has stated very emphatically that the use of drastic measures against the care home should not have any negative consequences for the residents. It is therefore important that **care homes in these types of situations be given time to meet the quality requirements**, given the problems that the imposition of sanctions can cause for the residents. At the same time, **the same stakeholder A** has also argued that the inspectorate should **immediately introduce an increased frequency of inspection visits** to ensure that the care home resolves its problems.	**Stakeholder A** has publicly made it very clear that neglect of the elderly cannot be tolerated in any form and under any circumstances. Strong action must be taken against these types of care homes where the well-being of residents is at stake. This stakeholder insists that **the care home should be closed or have some other serious measure imposed on it until the problems are resolved.** At the same time, and in contradiction to the previous statement, **the same stakeholder A** has stated very emphatically that the use of drastic measures against the care home should not have any negative consequences for the residents. It is therefore important that **care homes in these types of situations be given time to meet the quality requirements**, given the problems that the imposition of sanctions can cause for the residents.
	Two forums	**Stakeholder A** has stated very emphatically that the use of drastic measures against the care home should not have any negative consequences for the residents. It is therefore important that **care homes in these types of situations be given time to meet the quality requirements**, given the problems that the imposition of sanctions can cause for the residents.	**Stakeholder A** has publicly made it very clear that neglect of the elderly cannot be tolerated in any form and under any circumstances. Strong action must be taken against these types of care homes where the well-being of residents is at stake. This stakeholder insists that **the care home should be closed or have some other serious measure**

TABLE A7 (Continued)

	Demand alignment	
	Compatible demands	**Conflicting demands**
	At the same time, **a second stakeholder B** has argued that the inspectorate should **immediately introduce an increased frequency of inspection visits** to ensure that the care home resolves its problems.	**imposed on it until the problems are resolved.** At the same time, and in contradiction to the previous statement, **a second stakeholder B** has stated very emphatically that the use of drastic measures against the care home should not have any negative consequences for the residents. It is therefore important that **care homes in these types of situations be given time to meet the quality requirements**, given the problems that the imposition of sanctions can cause for the residents.

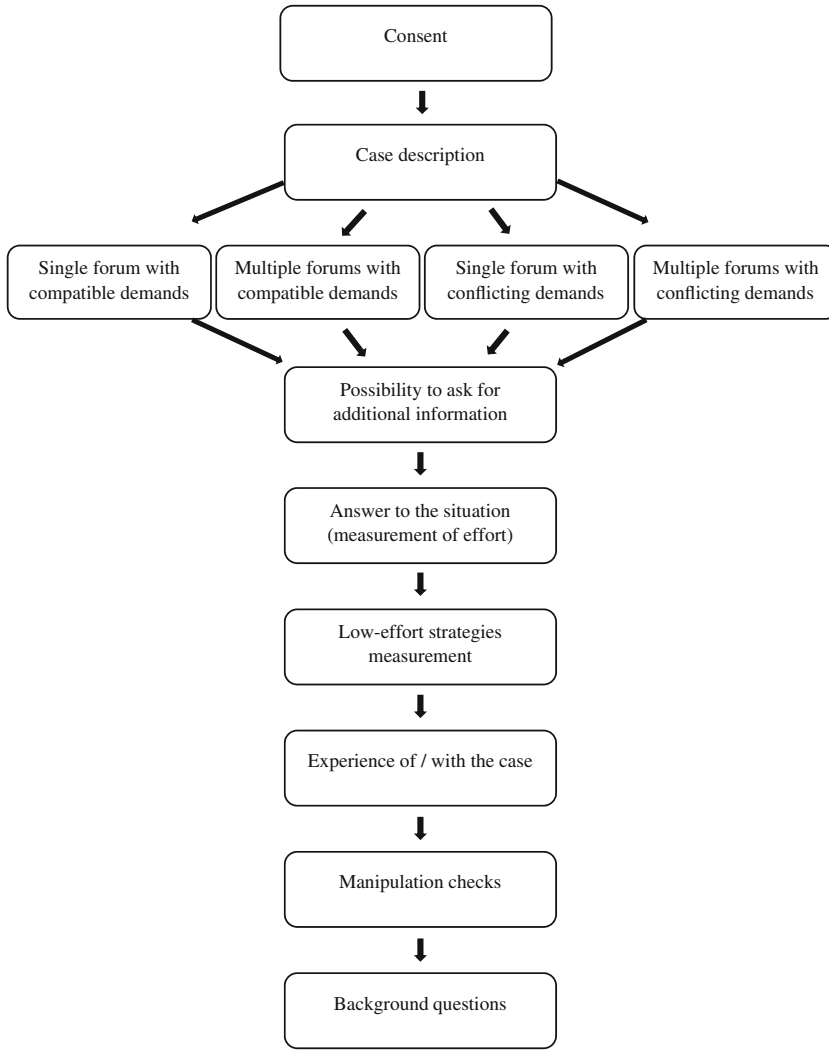

FIGURE A1 Flowchart of the experiment