# Supplement

# Appendix 1. Systematic Review Search Log and PRISMA Flow Diagram

Key words: "accountability" and "experiment"

Time period: no start date - 2016

Field: behavioral sciences

Sources: published journal articles and books (+ conference papers)

Database	Date of	Ob-	Search log
	search	tained	
		results	
Science	10.02.2017	101	pub-date > 1822 and pub-date < 2017 and TITLE-ABSTR-
Direct			KEY(accountability) and TITLE-ABSTR-KEY(experi-
			ment)[All Sources(- All Sciences -, Business, Management and
			Accounting, Decision Sciences, Economics, Econometrics
			and Finance, Psychology, Social Sciences)].
Web of	13.02.2017	426	(from Web of Science Core Collection)
Science			You searched for: TOPIC: (accountability) AND TOPIC: (experiment)
			Refined by: LANGUAGES: (ENGLISH) AND WEB OF
			SCIENCE CATEGORIES: ( POLITICAL SCIENCE OR
			PSYCHOLOGY SOCIAL OR ECONOMICS OR BUSI-
			NESS FINANCE OR SOCIOLOGY OR MANAGEMENT
			OR PSYCHOLOGY APPLIED OR PSYCHOLOGY OR
			BUSINESS OR EDUCATION EDUCATIONAL RE-
			SEARCH OR PUBLIC ADMINISTRATION OR LAW OR
			SOCIAL SCIENCES INTERDISCIPLINARY OR PSY-
			CHOLOGY MULTIDISCIPLINARY OR PSYCHOLOGY
			EXPERIMENTAL OR EDUCATION SCIENTIFIC DIS-
			CIPLINES ) AND DOCUMENT TYPES: ( ARTICLE OR
			PROCEEDINGS PAPER OR BOOK CHAPTER )
			Timespan: 1900-2016. Indexes: SCI-EXPANDED, SSCI,
			A&HCI, CPCI-S, CPCI-SSH, ESCI.
Scopus	13.02.2017	497	TTTLE-ABS-KEY ("accountability" AND "experiment")
•			AND PUBYEAR < 2017 AND (LIMIT-TO (LAN-
			GUAGE, "English")) AND (LIMIT-TO (SRCTYPE,
			"j") OR LIMIT-TO (SRCTYPE, "p") OR LIMIT-TO (
			SRCTYPE, "b")) AND (LIMIT-TO (SUBJAREA,
			"SOCI" ) OR LIMIT-TO (SUBJAREA , "BUSI" ) OR
			LIMIT-TO (SUBJAREA , "PSYC" ) OR LIMIT-TO (
			SUBJAREA , "ECON" ) OR LIMIT-TO (SUBJAREA ,
			"DECI") OR LIMIT-TO (SUBJAREA, "MULT"))
EBSCO	23.02.2017	350	accountability AND experiment
			Up to 2016
			Language English
			Default search (not full text)
JSTOR	23.02.2017	5,648	((accountability) AND (experiment)) AND la:(eng OR en)
			AND disc:(politicalscience-discipline OR health-discipline OR
			sociology-discipline OR laboremploymentrelations-discipline
			OR developmentstudies-discipline OR finance-discipline OR

# **PRISMA Flow Diagram**

Identification Records identified through database search (n = 7022)

Additional records identified through review articles (n = 344)

Records after duplicates removed (n = 6559)

Records screened (n = 6559)

Records excluded (n = 5965)

Full-text articles excluded

for not aligning with our definitions of accountability and experiment (n = 373)

Full-text articles assessed for eligibility (n = 594)

> Studies included (n = 211)

Experiments included (n = 266)

Screening

#### Appendix 2. Complete List of Studies Included in the Review

- Adelberg, S., & Batson, C. D. (1978). Accountability and helping: When needs exceed resources. *Journal of Personality and Social Psychology*, 36(4), 343-350.
- Ahluwalia, R. (2002). How prevalent is the negativity effect in consumer environments?. *Journal of consumer research*, 29(2), 270-279.
- Andrighetto, G., Brandts, J., Conte, R., Sabater-Mir, J., Solaz, H., Székely, Á., & Villatoro, D. (2016). Counter-punishment, communication, and cooperation among partners. Frontiers in behavioral neuroscience, 10, 53.
- Antonioni, D. (1994). The effects of feedback accountability on upward appraisal ratings. *Personnel Psychology*, 47(2), 349-356.
- Arkes, H. R., González-Vallejo, C., Bonham, A. J., Kung, Y. H., & Bailey, N. (2010). Assessing the merits and faults of holistic and disaggregated judgments. *Journal of Behavioral Decision Making*, 23(3), 250-270.
- Ashton, R. H. (1990). Pressure and performance in accounting decision settings: Paradoxical effects of incentives, feedback, and justification. *Journal of Accounting Research*, 28, 148-180.
- Ashton, R. H. (1992). Effects of justification and a mechanical aid on judgment performance. *Organizational Behavior and Human Decision Processes*, 52(2), 292-306.
- Austin, W., & Walster, E. (1975). Equity with the world: The trans-relational effects of equity and inequity. *Sociometry*, 38(4), 474-496.
- Bardolet, D., Fox, C. R., & Lovallo, D. (2011). Corporate capital allocation: A behavioral perspective. *Strategic Management Journal*, 32(13), 1465-1483.
- Barreto, M., & Ellemers, N. (2000). You can't always do what you want: Social identity and self-presentational determinants of the choice to work for a low-status group. *Personality and Social Psychology Bulletin*, 26(8), 891-906.
- Bartlett, G., Johnson, E., & Reckers, P. (2014). Accountability and role effects in balanced scorecard performance evaluations when strategy timeline is specified. *European Accounting Review*, 23(1), 143-165.
- Bartunek, J. M., Benton, A. A., & Keys, C. B. (1975). Third party intervention and the bargaining behavior of group representatives. *Journal of Conflict Resolution*, 19(3), 532-557.
- Beckner, D., Highhouse, S., & Hazer, J. T. (1998). Effects of upward accountability and rating purpose on peer-rater inflation and delay: a field experiment. *Journal of Organizational Behavior: The International Journal of Industrial, Occupational and Organizational Psychology and Behavior, 19*(2), 209-214.
- Bodenhausen, G. V., Kramer, G. P., & Süsser, K. (1994). Happiness and stereotypic thinking in social judgment. *Journal of personality and social psychology*, 66(4), 621-632.
- Bolton, L. E. (2003). Stickier priors: The effects of nonanalytic versus analytic thinking in new product forecasting. *Journal of Marketing Research*, 40(1), 65-79.
- Boyle, D. M., DeZoort, F. T., & Hermanson, D. R. (2015). The effects of internal audit report type and reporting relationship on internal auditors' risk judgments. *Accounting Horizons*, 29(3), 695-718.
- Breaugh, J. A., & Klimoski, R. J. (1977). The choice of a group spokesman in bargaining: Member or outsider?. Organizational Behavior and Human Performance, 19(2), 325-336.
- Brown, C. L. (1999). "Do the Right Thing:" Diverging Effects of Accountability in a Managerial Context. *Marketing Science*, 18(3), 230-246.
- Brtek, M. D., & Motowidlo, S. J. (2002). Effects of procedure and outcome accountability on interview validity. *Journal of Applied Psychology*, 87(1), 185-191.
- Buchman, T. A., Tetlock, P. E., & Reed, R. O. (1996). Accountability and auditors' judgments about contingent events. *Journal of Business Finance & Accounting*, 23(3), 379-398.
- Campbell, B., & Mark, M. M. (2015). How analogue research can advance descriptive evaluation theory: Understanding (and improving) stakeholder dialogue. *American Journal of Evaluation*, 36(2), 204-220.
- Carnevale, P. J., Pruitt, D. G., & Britton, S. D. (1979). Looking tough: The negotiator under constituent surveillance. *Personality and Social Psychology Bulletin*, 5(1), 118-121.
- Chang, C. C., Chuang, S. C., Cheng, Y. H., & Huang, T. Y. (2012). The compromise effect in choosing for others. *Journal of Behavioral Decision Making*, 25(2), 109-122.
- Chang, L. J., Cheng, M. M., & Trotman, K. T. (2013). The effect of outcome and process accountability on customer—supplier negotiations. *Accounting, Organizations and Society*, 38(2), 93-107.
- Chernev, A. (2005). Context effects without a context: attribute balance as a reason for choice. *Journal of Consumer Research*, 32(2), 213-223.
- Cherney, A. (2006). Articulation compatibility in eliciting price bids. Journal of Consumer Research, 33(3), 329-341.
- Cherney, A. (2006). Differentiation and parity in assortment pricing. Journal of Consumer Research, 33(2), 199-210.

- Clopton, S. W. (1984). Seller and buying firm factors affecting industrial buyers' negotiation behavior and outcomes. Journal of Marketing Research, 39-53.
- Cohen, J. R., & Trompeter, G. M. (1998). An examination of factors affecting audit practice development. *Contemporary Accounting Research*, 15(4), 481-504.
- Coletti, A. L., Sedatole, K. L., & Towry, K. L. (2005). The effect of control systems on trust and cooperation in collaborative environments. *The Accounting Review*, 80(2), 477-500.
- Conlon, E. J., & Wolf, G. (1980). The moderating effects of strategy, visibility, and involvement on allocation behavior: An extension of Staw's escalation paradigm. *Organizational Behavior and Human Performance*, 26(2), 172-192.
- Connolly, T., Reb, J., & Kausel, E. E. (2013). Regret salience and accountability in the decoy effect. *Judgment and Decision making*, 8(2), 136-149.
- Corneille, O., Leyens, J. P., Yzerbyt, V. Y., & Walther, E. (1999). Judgeability concerns: the interplay of information, applicability, and accountability in the overattribution bias. *Journal of Personality and Social Psychology*, 76(3), 377-387.
- Cornell, R. M., Eining, M. M., & Hu, P. J. H. (2011). The effects of process accountability on individuals' use of a familiar technology. *Journal of Information Systems*, 25(1), 109-128.
- Cvetkovich, G. (1978). Cognitive accommodation, language, and social responsibility. Social Psychology, 41(2), 149-155.
- David, P., Liu, K., & Myser, M. (2004). Methodological artifact or persistent bias? Testing the robustness of the third-person and reverse third-person effects for alcohol messages. *Communication Research*, 31(2), 206-233.
- Davis, W. D., Mero, N., & Goodman, J. M. (2007). The interactive effects of goal orientation and accountability on task performance. *Human Performance*, 20(1), 1-21.
- De Cremer, D., & Van Dijk, E. (2009). Paying for sanctions in social dilemmas: The effects of endowment asymmetry and accountability. *Organizational Behavior and Human Decision Processes*, 109(1), 45-55.
- De Dreu, C. K., & van Knippenberg, D. (2005). The possessive self as a barrier to conflict resolution: Effects of mere ownership, process accountability, and self-concept clarity on competitive cognitions and behavior. *Journal of personality and social psychology*, 89(3), 345-357.
- De Dreu, C. K., Beersma, B., Stroebe, K., & Euwema, M. C. (2006). Motivated information processing, strategic choice, and the quality of negotiated agreement. *Journal of personality and social psychology*, 90(6), 927-943.
- De Dreu, C. K., Koole, S. L., & Steinel, W. (2000). Unfixing the fixed pie: a motivated information-processing approach to integrative negotiation. *Journal of personality and social psychology*, 79(6), 975-987.
- De Langhe, B., van Osselaer, S. M., & Wierenga, B. (2011). The effects of process and outcome accountability on judgment process and performance. *Organizational Behavior and Human Decision Processes*, 115(2), 238-252.
- DeAndrea, D. C., Tom Tong, S., Liang, Y. J., Levine, T. R., & Walther, J. B. (2012). When do people misrepresent themselves to others? The effects of social desirability, ground truth, and accountability on deceptive self-presentations. *Journal of Communication*, 62(3), 400-417.
- DeZoort, F. T., & Harrison, P. D. (2018). Understanding auditors' sense of responsibility for detecting fraud within organizations. *Journal of Business Ethics*, 149(4), 857-874.
- DeZoort, T., Harrison, P., & Taylor, M. (2006). Accountability and auditors' materiality judgments: The effects of differential pressure strength on conservatism, variability, and effort. Accounting, Organizations and Society, 31(4-5), 373-390.
- Dobbs, M., & Crano, W. D. (2001). Outgroup accountability in the minimal group paradigm: Implications for aversive discrimination and social identity theory. *Personality and Social Psychology Bulletin*, 27(3), 355-364.
- Druckman, D., Benton, A. A., Ali, F., & Bagur, J. S. (1976). Cultural differences in bargaining behavior: India, Argentina, and the United States. *Journal of Conflict Resolution*, 20(3), 413-452.
- Fandt, P. M., & Ferris, G. R. (1990). The management of information and impressions: When employees behave opportunistically. *Organizational Behavior and Human Decision Processes*, 45(1), 140-158.
- Fisher, R. J. (1993). Social desirability bias and the validity of indirect questioning. *Journal of consumer research*, 20(2), 303-315.
- Ford, J. K., & Weldon, E. (1981). Forewarning and accountability: Effects on memory-based interpersonal judgments. *Personality and Social Psychology Bulletin*, 7(2), 264-268.
- Ford, T. E., Gambino, F., Lee, H., Mayo, E., & Ferguson, M. A. (2004). The role of accountability in suppressing managers' preinterview bias against African-American sales job applicants. *Journal of Personal Selling & Sales Management*, 24(2), 113-124.
- Foschi, M. (1996). Double standards in the evaluation of men and women. Social Psychology Quarterly, 59(3), 237-254.
- Fox, F. V., & Staw, B. M. (1979). The trapped administrator: Effects of job insecurity and policy resistance upon commitment to a course of action. *Administrative Science Quarterly*, 24(3), 449-471.
- Friedrich, J., Barnes, P., Chapin, K., Dawson, I., Garst, V., & Kerr, D. (1999). Psychophysical numbing: When lives are valued less as the lives at risk increase. *Journal of Consumer Psychology*, 8(3), 277-299.
- Frink, D. D., & Ferris, G. R. (1998). Accountability, impression management, and goal setting in the performance evaluation process. *Human relations*, 51(10), 1259-1283.

- Frink, D. D., & Ferris, G. R. (1999). The moderating effects of accountability on the conscientiousness-performance relationship. *Journal of Business and Psychology*, 13(4), 515-524.
- Galinsky, A. D., Magee, J. C., Rus, D., Rothman, N. B., & Todd, A. R. (2014). Acceleration with steering: The synergistic benefits of combining power and perspective-taking. *Social Psychological and Personality Science*, 5(6), 627-635.
- Gelfand, M. J., & Realo, A. (1999). Individualism-collectivism and accountability in intergroup negotiations. *Journal of Applied Psychology*, 84(5), 721-736.
- Girvan, E. J., Deason, G., & Borgida, E. (2015). The generalizability of gender bias: Testing the effects of contextual, explicit, and implicit sexism on labor arbitration decisions. *Law and Human Behavior*, 39(5), 525-537.
- Glover, S. M. (1997). The influence of time pressure and accountability on auditors' processing of nondiagnostic information. *Journal of Accounting Research*, 35(2), 213-226.
- Gordon, R. A., & Stuecher, U. (1992). The effect of anonymity and increased accountability on the linguistic complexity of teaching evaluations. *The Journal of psychology*, 126(6), 639-649.
- Gordon, R. A., Rozelle, R. M., & Baxter, J. C. (1988). The effect of applicant age, job level, and accountability on the evaluation of job applicants. *Organizational Behavior and Human Decision Processes*, 41(1), 20-33.
- Gordon, R. A., Rozelle, R. M., & Baxter, J. C. (1989). The effect of applicant age, job level, and accountability on perceptions of female job applicants. *The Journal of psychology*, 123(1), 59-68.
- Graf, L., König, A., Enders, A., & Hungenberg, H. (2012). Debiasing competitive irrationality: How managers can be prevented from trading off absolute for relative profit. *European Management Journal*, 30(4), 386-403.
- Green, M. C., Visser, P. S., & Tetlock, P. E. (2000). Coping with accountability cross-pressures: Low-effort evasive tactics and high-effort quests for complex compromises. *Personality and Social Psychology Bulletin*, 26(11), 1380-1391.
- Griffin, D. (2013). Citizens, representatives, and the myth of the decision-making divide. Political Behavior, 35(2), 261-287.
- Grose, C. R., Malhotra, N., & Parks Van Houweling, R. (2015). Explaining explanations: How legislators explain their policy positions and how citizens react. *American Journal of Political Science*, 59(3), 724-743.
- Gruder, C. L. (1971). Relationships with opponent and partner in mixed-motive bargaining. *Journal of Conflict Resolution*, 15(3), 403-416.
- Haccoun, R. R., & Klimoski, R. J. (1975). Negotiator status and accountability source: A study of negotiator behavior. Organizational Behavior and Human Performance, 14(3), 342-359.
- Hagafors, R., & Brehmer, B. (1983). Does having to justify one's judgments change the nature of the judgment process?. Organizational Behavior and Human Performance, 31(2), 223-232.
- Hattrup, K., & Ford, J. K. (1995). The roles of information characteristics and accountability in moderating stereotypedriven processes during social decision making. *Organizational Behavior and Human Decision Processes*, 63(1), 73-86.
- Hayek, A. S., Toma, C., Oberlé, D., & Butera, F. (2014). The effect of grades on the preference effect: Grading reduces consideration of disconfirming evidence. *Basic and applied social psychology*, *36*(6), 544-552.
- Herbst, K. C., Leary, M. R., & McColskey-Leary, C. P. (2013). Social-evaluative influences moderate the relationship between price and perceived quality. *Social Influence*, 8(1), 54-69.
- Hess, T. M., Germain, C. M., Swaim, E. L., & Osowski, N. L. (2009). Aging and selective engagement: The moderating impact of motivation on older adults' resource utilization. *Journals of Gerontology Series B: Psychological Sciences and Social Sciences*, 64(4), 447-456.
- Hess, T. M., Rosenberg, D. C., & Waters, S. J. (2001). Motivation and representational processes in adulthood: the effects of social accountability and information relevance. *Psychology and aging*, 16(4), 629-642.
- Hirsch, B., Reichert, B. E., & Sohn, M. (2017). The impact of clawback provisions on information processing and investment behaviour. *Management Accounting Research*, 37, 1-11.
- Hoffman, V. B., & Patton, J. M. (1997). Accountability, the dilution effect, and conservatism in auditors' fraud judgments. *Journal of Accounting Research*, 35(2), 227-237.
- Holt, J. E., Kinchin, G., & Clarke, G. (2012). Effects of peer-assessed feedback, goal setting and a group contingency on performance and learning by 10–12-year-old academy soccer players. *Physical Education & Sport Pedagogy*, 17(3), 231–250.
- Hoogervorst, N., De Cremer, D., & van Dijke, M. (2010). Why leaders not always disapprove of unethical follower behavior: It depends on the leader's self-interest and accountability. *Journal of Business Ethics*, 95(1), 29-41.
- Hooper, S., & Hannafin, M. J. (1991). The effects of group composition on achievement, interaction, and learning efficiency during computer-based cooperative instruction. *Educational Technology Research and Development*, 39(3), 27-40.
- Hoos, F., & Bollmann, G. (2012). Is accountability a double-edged sword? Experimental evidence on the effectiveness of internal controls to prevent fraud. *Journal of Management Control*, 23(2), 115-132.
- Huber, O., Bär, A. S., & Huber, O. W. (2009). Justification pressure in risky decision making: Search for risk defusing operators. *Acta Psychologica*, 130(1), 17-24.
- Huh, Y. E., Vosgerau, J., & Morewedge, C. K. (2014). Social defaults: Observed choices become choice defaults. *Journal of Consumer Research*, 41(3), 746-760.

- Huneke, M. E., Cole, C., & Levin, I. P. (2004). How varying levels of knowledge and motivation affect search and confidence during consideration and choice. *Marketing Letters*, 15(2-3), 67-79.
- Jermias, J. (2006). The influence of accountability on overconfidence and resistance to change: A research framework and experimental evidence. *Management Accounting Research*, 17(4), 370-388.
- Johnson, V. E., & Kaplan, S. E. (1991). Experimental-Evidence on the Effects of Accountability on Auditor Judgments. *Auditing-A Journal of Practice & Theory*, 10, 96-107.
- Jonas, E., Schulz-Hardt, S., & Frey, D. (2005). Giving advice or making decisions in someone else's place: The influence of impression, defense, and accuracy motivation on the search for new information. *Personality and Social Psychology Bulletin*, 31(7), 977-990.
- Joosten, A., Van Dijke, M., Van Hiel, A., & De Cremer, D. (2014). Feel good, do-good!? On consistency and compensation in moral self-regulation. *Journal of Business Ethics*, 123(1), 71-84.
- Kadous, K., & Sedor, L. M. (2004). The efficacy of third-party consultation in preventing managerial escalation of commitment: The role of mental representations. *Contemporary Accounting Research*, 21(1), 55-82.
- Kassin, S. M., Rigby, S., & Castillo, S. R. (1991). The accuracy-confidence correlation in eyewitness testimony: Limits and extensions of the retrospective self-awareness effect. *Journal of Personality and Social Psychology*, 61(5), 698-707.
- Keller, J. W., & Yang, Y. E. (2008). Leadership style, decision context, and the poliheuristic theory of decision making: An experimental analysis. *Journal of Conflict Resolution*, *52*(5), 687-712.
- Kennedy, J. (1993). Debiasing audit judgment with accountability: A framework and experimental results. *Journal of Accounting Research*, 31(2), 231-245.
- Kennedy, J. (1995). Debiasing the curse of knowledge in audit judgment. Accounting Review, 70(2), 249-273.
- Kim, J., Kim, J. E., & Park, J. (2012). Effects of cognitive resource availability on consumer decisions involving counterfeit products: The role of perceived justification. *Marketing Letters*, 23(3), 869-881.
- Kim, S., & Trotman, K. T. (2015). The comparative effect of process and outcome accountability in enhancing professional scepticism. *Accounting & Finance*, 55(4), 1015-1040.
- Klemz, B. R., & Gruca, T. S. (2001). Managerial assessment of potential entrants: Processes and pitfalls. *International Journal of Research in Marketing*, 18(1-2), 37-51.
- Klimoski, R. J. (1972). The effects of intragroup forces on intergroup conflict resolution. *Organizational Behavior and Human Performance*, 8(3), 363-383.
- Klimoski, R., & Inks, L. (1990). Accountability forces in performance appraisal. *Organizational Behavior and Human Decision Processes*, 45(2), 194-208.
- Klimoski, R. J., & Ash, R. A. (1974). Accountability and negotiator behavior. Organizational Behavior and Human Performance, 11(3), 409-425.
- Koch, C., Weber, M., & Wüstemann, J. (2012). Can auditors be independent? Experimental evidence on the effects of client type. *European Accounting Review*, 21(4), 797-823.
- Koonce, L., Anderson, U., & Marchant, G. (1995). Justification of decisions in auditing. *Journal of Accounting Research*, 33(2), 369-384.
- Krahé, B., Temkin, J., & Bieneck, S. (2007). Schema-driven information processing in judgements about rape. *Applied Cognitive Psychology: The Official Journal of the Society for Applied Research in Memory and Cognition*, 21(5), 601-619.
- Kramer, R. M., Pommerenke, P., & Newton, E. (1993). The social context of negotiation: Effects of social identity and interpersonal accountability on negotiator decision making. *Journal of Conflict Resolution*, 37(4), 633-654.
- Kray, L. J., Thompson, L., & Lind, E. A. (2005). It's a bet! A problem-solving approach promotes the construction of contingent agreements. *Personality and Social Psychology Bulletin*, 31(8), 1039-1051.
- Kroon, M. B., Van Kreveld, D., & Rabbie, J. M. (1992). Group versus individual decision making: Effects of accountability and gender on groupthink. *Small Group Research*, 23(4), 427-458.
- Kroon, M. B., Van Kreveld, D., & Rabbie, J. M. (1991). Police intervention in riots: The role of accountability and group norms. A field experiment. *Journal of community & applied social psychology*, 1(4), 249-267.
- Kroon, M. B., Hart, P. T., & Van Kreveld, D. (1991). Managing group decision making processes: Individual versus collective accountability and groupthink. *International Journal of Conflict Management*, 2(2), 91-115.
- Le Barbenchon, E., Milhabet, I., & Bry, C. (2016). This only happens to others: Different self-presentations in friendship and professional situations. *Social Psychology*, 47(5), 270-280.
- Lee, H., Herr, P. M., Kardes, F. R., & Kim, C. (1999). Motivated search: Effects of choice accountability, issue involvement, and prior knowledge on information acquisition and use. *Journal of Business Research*, 45(1), 75-88.
- Lerner, J. S., Goldberg, J. H., & Tetlock, P. E. (1998). Sober second thought: The effects of accountability, anger, and authoritarianism on attributions of responsibility. *Personality and Social Psychology Bulletin*, 24(6), 563-574.
- Libby, T., Salterio, S. E., & Webb, A. (2004). The balanced scorecard: The effects of assurance and process accountability on managerial judgment. *The Accounting Review*, 79(4), 1075-1094.

- Lierl, M. (2016). Social sanctions and informal accountability: Evidence from a laboratory experiment. *Journal of Theoretical Politics*, 28(1), 74-104.
- Liu, W., Friedman, R., & Hong, Y. Y. (2012). Culture and accountability in negotiation: Recognizing the importance of in-group relations. *Organizational Behavior and Human Decision Processes*, 117(1), 221-234.
- Liu, Y. C., & McLeod, P. L. (2014). Individual preference for procedural order and process accountability in group problem-solving. *Small Group Research*, 45(2), 154-175.
- Lord, A. T. (1992). Pressure: A methodological consideration for behavioral research in auditing. Auditing, 11(2), 90.
- Malaviya, P., & Sivakumar, K. (2002). The influence of choice justification and stimulus meaningfulness on the attraction effect. *Journal of Marketing Theory and Practice*, 10(4), 20-29.
- Markman, K. D., & Tetlock, P. E. (2000). Accountability and close-call counterfactuals: The loser who nearly won and the winner who nearly lost. *Personality and Social Psychology Bulletin*, 26(10), 1213-1224.
- Markman, K. D., & Tetlock, P. E. (2000). I couldn't have known': Accountability, foreseeability and counterfactual denials of responsibility. *British Journal of Social Psychology*, 39(3), 313-325.
- McAllister, D. W., Mitchell, T. R., & Beach, L. R. (1979). The contingency model for the selection of decision strategies: An empirical test of the effects of significance, accountability, and reversibility. *Organizational behavior and human performance*, 24(2), 228-244.
- McDougall, D., & Granby, C. (1996). How expectation of questioning method affects undergraduates' preparation for class. *The Journal of experimental education*, 65(1), 43-54.
- McKenna, F. P., & Myers, L. B. (1997). Illusory self-assessments—Can they be reduced? *British Journal of Psychology*, 88(1), 39-51.
- Mero, N. P., & Motowidlo, S. J. (1995). Effects of rater accountability on the accuracy and the favorability of performance ratings. *Journal of Applied Psychology*, 80(4), 517-524.
- Mero, N. P., Guidice, R. M., & Brownlee, A. L. (2007). Accountability in a performance appraisal context: The effect of audience and form of accounting on rater response and behavior. *Journal of Management*, 33(2), 223-252.
- Mitchell, T. R., Hopper, H., Daniels, D., Falvy, J. G., & Ferris, G. R. (1998). Power, accountability, and inappropriate actions. *Applied Psychology*, 47(4), 497-517.
- Morris, M. W., & Moore, P. C. (2000). The lessons we (don't) learn: Counterfactual thinking and organizational accountability after a close call. *Administrative Science Quarterly*, 45(4), 737-765.
- Mosterd, I., & Rutte, C. G. (2000). Effects of time pressure and accountability to constituents on negotiation. *International Journal of Conflict Management*, 11(3), 227-247.
- Murphy, R. (1994). The effects of task characteristics on covariation assessment: The impact of accountability and judgment frame. *Organizational Behavior and Human Decision Processes*, 60(1), 139-155.
- Nijstad, B. A., & Oltmanns, J. (2012). Motivated information processing and group decision refusal. *Group Processes & Intergroup Relations*, 15(5), 637-651.
- Notz, W. W., & Starke, F. A. (1978). Final-offer versus conventional arbitration as means of conflict management. *Administrative Science Quarterly*, 23(2), 189-203.
- O'Brien, B. (2009). A Recipe for Bias: An Empirical Look at the Interplay Between Institutional Incentives and Bounded Rationality in Prosecutorial Decision Making. *Missouri Law Review*, 74(4), 999-1050.
- Olken, B. A. (2007). Monitoring corruption: evidence from a field experiment in Indonesia. *Journal of political Economy*, 115(2), 200-249.
- Ordóñez, L. D., Benson III, L., & Beach, L. R. (1999). Testing the compatibility test: How instructions, accountability, and anticipated regret affect prechoice screening of options. *Organizational Behavior and Human Decision Processes*, 78(1), 63-80.
- Palmer, J. K., & Feldman, J. M. (2005). Accountability and need for cognition effects on contrast, halo, and accuracy in performance ratings. *The Journal of psychology*, *139*(2), 119-138.
- Paolini, S., Crisp, R. J., & McIntyre, K. (2009). Accountability moderates member-to-group generalization: Testing a dual process model of stereotype change. *Journal of Experimental Social Psychology*, 45(4), 676-685.
- Patrick, S., Marsh, R., Bundy, W., Mimura, S., & Perkins, T. (2004). Control group study of juvenile diversion programs: An experiment in juvenile diversion—the comparison of three methods and a control group. *The Social Science Journal*, 41(1), 129-135.
- Pendry, L. F., & Macrae, C. N. (1996). What the disinterested perceiver overlooks: Goal-directed social categorization. *Personality and Social Psychology Bulletin*, 22(3), 249-256.
- Pennington, J., & Schlenker, B. R. (1999). Accountability for consequential decisions: Justifying ethical judgments to audiences. *Personality and Social Psychology Bulletin*, 25(9), 1067-1081.
- Peterson, E., & Thompson, L. (1997). Negotiation teamwork: The impact of information distribution and accountability on performance depends on the relationship among team members. *Organizational Behavior and Human Decision Processes*, 72(3), 364-383.

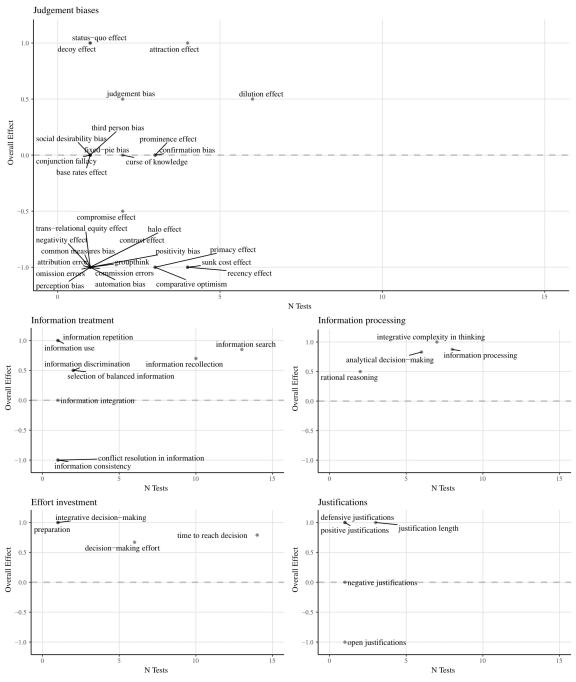
- Peytcheva, M., & Gillett, P. R. (2011). How partners' views influence auditor judgment. *Auditing: A Journal of Practice & Theory*, 30(4), 285-301.
- Pickerd, J. S., Summers, S. L., & Wood, D. A. (2014). An examination of how entry-level staff auditors respond to tone at the top vis-à-vis tone at the bottom. *Behavioral Research in Accounting*, 27(1), 79-98.
- Prentice-Dunn, S., & Rogers, R. W. (1982). Effects of public and private self-awareness on deindividuation and aggression. *Journal of Personality and Social Psychology*, 43(3), 503-513.
- Quinn, A., & Schlenker, B. R. (2002). Can accountability produce independence? Goals as determinants of the impact of accountability on conformity. *Personality and Social Psychology Bulletin*, 28(4), 472-483.
- Rausch, A., & Brauneis, A. (2015). It's about how the task is set: the inclusion–exclusion effect and accountability in preprocessing management information. *Central European Journal of Operations Research*, 23(2), 313-344.
- Rausch, A., & Brauneis, A. (2015). The effect of accountability on management accountants' selection of information. *Review of Managerial Science*, 9(3), 487-521.
- Ready, J. T., & Young, J. T. (2015). The impact of on-officer video cameras on police–citizen contacts: Findings from a controlled experiment in Mesa, AZ. *Journal of experimental criminology*, 11(3), 445-458.
- Rich, J. S. (2004). Reviewers' responses to expectations about the client and the preparer. *The Accounting Review*, 79(2), 497-517.
- Ritchie, D., & Thorkildsen, R. (1994). Effects of accountability on students' achievement in mastery learning. *The Journal of Educational Research*, 88(2), 86-90.
- Roch, S. G. (2005). An investigation of motivational factors influencing performance ratings: Rating audience and incentive. *Journal of Managerial Psychology*, 20(8), 695-711.
- Roch, S. G. (2006). Discussion and consensus in rater groups: Implications for behavioral and rating accuracy. *Human Performance*, 19(2), 91-115.
- Roggeveen, A. L., & Johar, G. V. (2004). Integration of discrepant sales forecasts: the influence of plausibility inferences based on an evoked range. *Journal of Marketing Research*, 41(1), 19-30.
- Roxβnagel, C. (2000). Cognitive load and perspective-taking: applying the automatic-controlled distinction to verbal communication. *European Journal of Social Psychology*, 30(3), 429-445.
- Ruscher, J. B., Wallace, D. L., Walker, K. M., & Bell, L. H. (2010). Constructive feedback in cross-race interactions. *Group Processes & Intergroup Relations*, 13(5), 603-619.
- Ruscio, J. (2000). The role of complex thought in clinical prediction: Social accountability and the need for cognition. *Journal of Consulting and Clinical Psychology*, 68(1), 145-154.
- Russo, J. E., Meloy, M. G., & Wilks, T. J. (2000). Predecisional distortion of information by auditors and salespersons. *Management Science*, 46(1), 13-27.
- Schoenrade, P. A., Batson, C. D., Brandt, J. R., & Loud, R. E. (1986). Attachment, accountability, and motivation to benefit another not in distress. *Journal of Personality and Social Psychology*, *51*(3), 557-563.
- Scholten, L., Van Knippenberg, D., Nijstad, B. A., & De Dreu, C. K. (2007). Motivated information processing and group decision-making: Effects of process accountability on information processing and decision quality. *Journal of Experimental Social Psychology*, 43(4), 539-552.
- Schul, Y., & Mayo, R. (2003). Searching for certainty in an uncertain world: The difficulty of giving up the experiential for the rational mode of thinking. *Journal of Behavioral Decision Making*, 16(2), 93-106.
- Sedikides, C., Herbst, K. C., Hardin, D. P., & Dardis, G. J. (2002). Accountability as a deterrent to self-enhancement: The search for mechanisms. *Journal of Personality and Social Psychology*, 83(3), 592-605.
- Selart, M. (1996). Structure compatibility and restructuring in judgment and choice. Organizational Behavior and Human Decision Processes, 65(2), 106-116.
- Sengupta, J., & Johar, G. V. (2002). Effects of inconsistent attribute information on the predictive value of product attitudes: Toward a resolution of opposing perspectives. *Journal of Consumer research*, 29(1), 39-56.
- Serra, D. (2011). Combining top-down and bottom-up accountability: evidence from a bribery experiment. *The journal of law, economics, & organization, 28*(3), 569-587.
- Shankar, P. G., & Tan, H. T. (2006). Determinants of audit preparers' workpaper justifications. *The Accounting Review*, 81(2), 473-495.
- Shelton, S. W. (1999). The effect of experience on the use of irrelevant evidence in auditor judgment. *The Accounting Review*, 74(2), 217-224.
- Shore, T. H., & Tashchian, A. (2007). Effects of feedback accountability and self-rating information on employee appraisals: A replication and extension. *Psychological reports*, 100(3), 1091-1100.
- Siegel-Jacobs, K., & Yates, J. F. (1996). Effects of procedural and outcome accountability on judgment quality. *Organizational Behavior and Human Decision Processes*, 65(1), 1-17.
- Simonson, I. (1989). Choice based on reasons: The case of attraction and compromise effects. *Journal of consumer research*, 16(2), 158-174.

- Simonson, I., & Staw, B. M. (1992). Deescalation strategies: A comparison of techniques for reducing commitment to losing courses of action. *Journal of applied psychology*, 77(4), 419-426.
- Simonson, I., & Nye, P. (1992). The effect of accountability on susceptibility to decision errors. Organizational behavior and human decision processes, 51(3), 416-446.
- Simonson, I., Carmon, Z., & O'curry, S. (1994). Experimental evidence on the negative effect of product features and sales promotions on brand choice. *Marketing Science*, 13(1), 23-40.
- Skitka, L. J., Mosier, K., & Burdick, M. D. (2000). Accountability and automation bias. International Journal of Human-Computer Studies, 52(4), 701-717.
- Slavin, R. E., & Tanner, A. M. (1979). Effects of cooperative reward structures and individual accountability on productivity and learning. *The Journal of Educational Research*, 72(5), 294-298.
- Smith, B. (2012). The effects of accountability on leniency reduction in self-and peer ratings on team-based performance appraisals (Doctoral dissertation). Clemson University, Clemson, South Carolina, United States.
- Smith, J. R., Terry, D. J., & Hogg, M. A. (2007). Social identity and the attitude–behaviour relationship: Effects of anonymity and accountability. *European Journal of Social Psychology*, 37(2), 239-257.
- Staw, B. M., & Boettger, R. D. (1990). Task revision: A neglected form of work performance. *Academy of Management Journal*, 33(3), 534-559.
- Strohmer, D. C., & Shivy, V. A. (1994). Bias in counselor hypothesis testing: Testing the robustness of counselor confirmatory bias. *Journal of Counseling & Development*, 73(2), 191-197.
- Swerdlin, M. R. (1992). Motivated strategies in the performance appraisal process: Effects of rater accountability (Doctoral dissertation). Rice University, Houston, Texas, United States.
- Tan, H. T. (1995). Effects of expectations, prior involvement, and review awareness on memory for audit evidence and judgment. *Journal of Accounting Research*, 33(1), 113-135.
- Tan, H. T., & Kao, A. (1999). Accountability effects on auditors' performance: The influence of knowledge, problem-solving ability, and task complexity. *Journal of Accounting Research*, 37(1), 209-223.
- Tan, H. T., & Jamal, K. (2006). Managing perceptions of technical competence: How well do auditors know how others view them?. *Contemporary Accounting Research*, 23(3), 761-787.
- Tan, H. T., Ng, T. B. P., & Mak, B. W. Y. (2002). The effects of task complexity on auditors' performance: The impact of accountability and knowledge. *Auditing: A Journal of Practice & Theory*, 21(2), 81-95.
- Taylor, K. A. (1995). Testing credit and blame attributions as explanation for choices under ambiguity. Organizational Behavior and Human Decision Processes, 64(2), 128-137.
- Ten Velden, F. S., Beersma, B., & De Dreu, C. K. (2010). It takes one to tango: The effects of dyads' epistemic motivation composition in negotiation. *Personality and Social Psychology Bulletin*, 36(11), 1454-1466.
- Tetlock, P. E. (1983). Accountability and complexity of thought. Journal of personality and social psychology, 45(1), 74-83.
- Tetlock, P. E. (1983). Accountability and the perseverance of first impressions. Social Psychology Quarterly, 46(4), 285-292.
- Tetlock, P. E. (1985). Accountability: A social check on the fundamental attribution error. *Social Psychology Quarterly*, 48(3), 227-236.
- Tetlock, P. E., & Kim, J. I. (1987). Accountability and judgment processes in a personality prediction task. *Journal of personality and social psychology*, 52(4), 700-709.
- Tetlock, P. E., & Boettger, R. (1989). Accountability: A social magnifier of the dilution effect. *Journal of personality and social psychology*, 57(3), 388-398.
- Tetlock, P. E., & Boettger, R. (1994). Accountability amplifies the status quo effect when change creates victims. *Journal of Behavioral Decision Making*, 7(1), 1-23.
- Tetlock, P. E., Lerner, J. S., & Boettger, R. (1996). The dilution effect: judgmental bias, conversational convention, or a bit of both? *European Journal of Social Psychology*, 26(6), 915-934.
- Tetlock, P. E., Skitka, L., & Boettger, R. (1989). Social and cognitive strategies for coping with accountability: conformity, complexity, and bolstering. *Journal of personality and social psychology*, 57(4), 632-640.
- Thompson, E. P., Roman, R. J., Moskowitz, G. B., Chaiken, S., & Bargh, J. A. (1994). Accuracy motivation attenuates covert priming: The systematic reprocessing of social information. *Journal of Personality and Social Psychology*, 66(3), 474-489.
- Thompson, L. (1995). "They saw a negotiation": Partisanship and involvement. *Journal of Personality and Social Psychology*, 68(5), 839-853.
- Turner, C. W. (2001). Accountability demands and the auditor's evidence search strategy: The influence of reviewer preferences and the nature of the response (belief vs. action). *Journal of Accounting Research*, 39(3), 683-706.
- Tyler, J. M., & Rosier, J. G. (2009). Examining self-presentation as a motivational explanation for comparative optimism. *Journal of Personality and Social Psychology*, 97(4), 716-727.

- Van der Schalk, J., Beersma, B., Van Kleef, G. A., & De Dreu, C. K. (2010). The more (complex), the better? The influence of epistemic motivation on integrative bargaining in complex negotiation. *European Journal of Social Psychology*, 40(2), 355-365.
- Van Hiel, A., & Schittekatte, M. (1998). Information Exchange in Context: Effects of Gender Composition of Group, Accountability, and Intergroup Perception on Group Decision Making. *Journal of Applied Social Psychology*, 28(22), 2049-2067.
- Van Kleef, G. A., Steinel, W., Van Knippenberg, D., Hogg, M. A., & Svensson, A. (2007). Group member prototypicality and intergroup negotiation: How one's standing in the group affects negotiation behaviour. *British Journal of Social Psychology*, 46(1), 129-152.
- Wadhwa, G., Schulz, H., & Mann, B. L. (2006). Effects of Anonymity and Accountability During Online Peer Assessment. In Mann, B. L. (Ed.), *Selected Styles in Web-Based Educational Research* (pp. 302-333). Hershey: Information Science Publishing.
- Wang, S., Noe, R. A., & Wang, Z. M. (2014). Motivating knowledge sharing in knowledge management systems: A quasi–field experiment. *Journal of Management*, 40(4), 978-1009.
- Warmke, D. L. (1979). Effects of accountability procedures upon the utility of peer ratings of present performance (Doctoral dissertation). The Ohio State University, Columbus, Ohio, United States.
- Webb, R. A. (2002). The impact of reputation and variance investigations on the creation of budget slack. *Accounting, Organizations and Society*, 27(4-5), 361-378.
- Webster, D. M., Richter, L., & Kruglanski, A. W. (1996). On leaping to conclusions when feeling tired: Mental fatigue effects on impressional primacy. *Journal of experimental social psychology*, 32(2), 181-195.
- Weigold, M. F., & Schlenker, B. R. (1991). Accountability and risk taking. *Personality and Social Psychology Bulletin*, 17(1), 25-29.
- Weldon, E., & Gargano, G. M. (1988). Cognitive loafing: The effects of accountability and shared responsibility on cognitive effort. *Personality and Social Psychology Bulletin*, 14(1), 159-171.
- Wells, G. L., Petty, R. E., Harkins, S. G., Kagehiro, D., & Harvey, J. H. (1977). Anticipated discussion of interpretation eliminates actor-observer differences in the attribution of causality. *Sociometry*, 40(3), 247-253.
- White, K., & Peloza, J. (2009). Self-benefit versus other-benefit marketing appeals: Their effectiveness in generating charitable support. *Journal of Marketing*, 73(4), 109-124.
- Wildschut, T., Van Horen, F., & Hart, C. (2015). Accountability accentuates interindividual-intergroup discontinuity by enforcing parochialism. *Frontiers in psychology*, *6*, 1789.
- Wolff, H. G., & Moser, K. (2008). Choice, accountability, and effortful processing in escalation situations. *Zeitschrift für Psychologie/Journal of Psychology*, 216(4), 235-243.
- Yang, X. J., Wickens, C. D., Park, T., Fong, L., & Siah, K. T. (2015). Effects of information access cost and accountability on medical residents' information retrieval strategy and performance during prehandover preparation: evidence from interview and simulation study. *Human factors*, 57(8), 1459-1471.
- Yarnold, P. R., Mueser, K. T., & Lyons, J. S. (1988). Type A behavior, accountability, and work rate in small groups. *Journal of Research in Personality*, 22(3), 353-360.
- Yun, G. J., Donahue, L. M., Dudley, N. M., & McFarland, L. A. (2005). Rater personality, rating format, and social context: Implications for performance appraisal ratings. *International Journal of Selection and Assessment*, 13(2), 97-107.

#### Appendix 3. Detailed Representation of the Recorded Effects

Figure 7
Effects of Accountability on Five Aspects of Decision-Making



Note: The x-axis represents the number of times the effect has been tested experimentally, while the y-axis presents the direction of the effect (positive effects appear on the upper part of the graph, while negative at the bottom part of the graph), as well as the robustness of the effects (the placement of the variable on the y-axis is a proportion of the sum of the effects across studies with 1 being positive, -1 negative, and 0 no effect, and the number of studies, for example, if an effect has been tested three times and twice found positive, and once no effect was found, the effect is calculated as (1+1+0)/3=0.67).

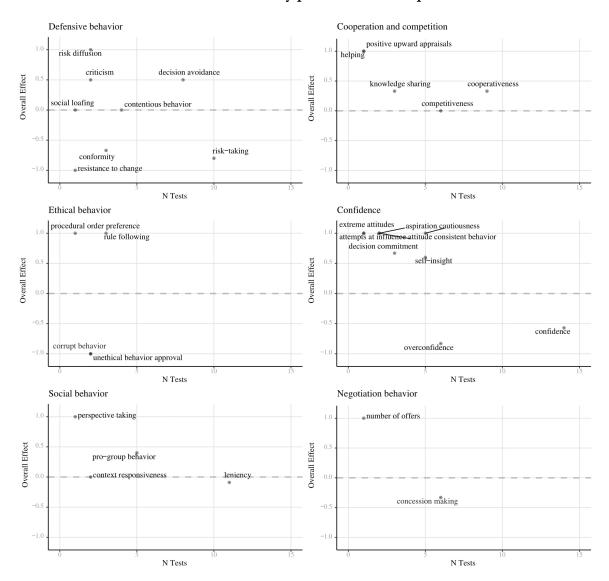


Figure 8
Effects of accountability pressure on six aspects of behavior

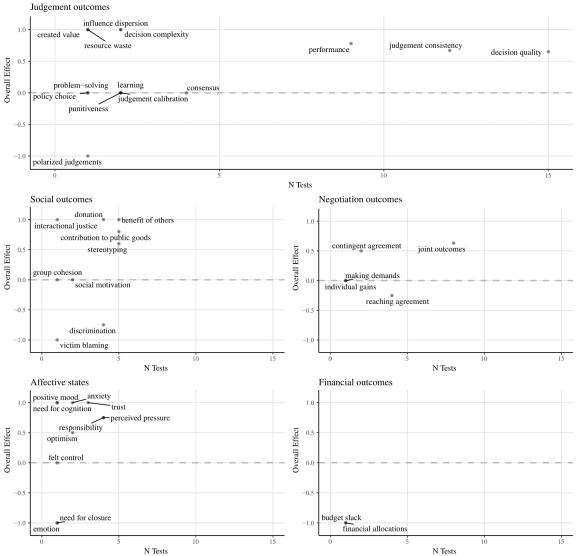
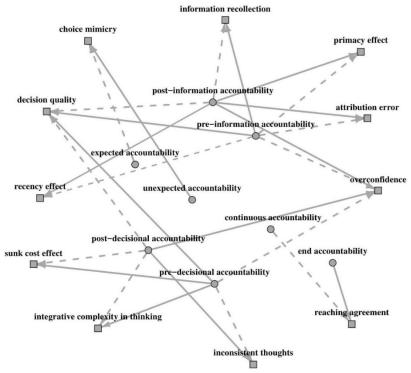


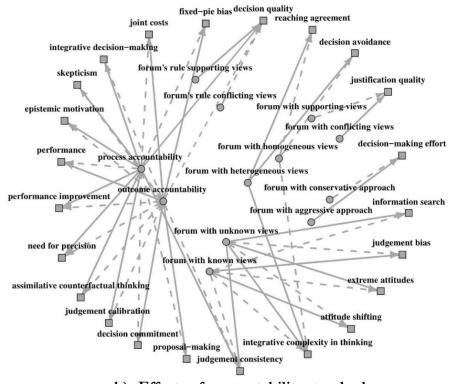
Figure 9
Effects of accountability on five types of outcomes

Note: Decision quality has been actually experimentally tested 26 times, but for ease of representation it has been placed at the maximum on the displayed scale.

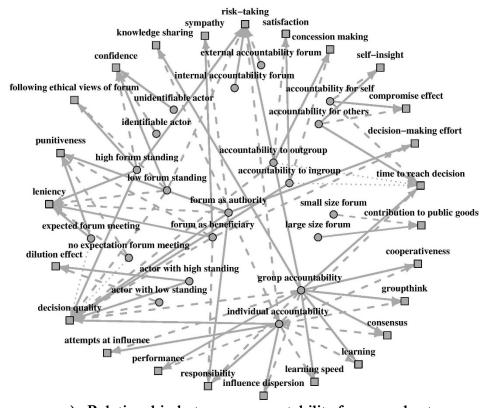
Figure 10
Effects of the characteristics of accountability mechanisms on various tested outcomes



## a) Effects of accountability timing



### b) Effects of accountability standard



c) Relationship between accountability forum and actor

Note: The shape of the nodes in the three network represents the type of variable: the circles represent the independent, while the squares represent the dependent variables. The arrows, or the edges of the network represent the relationship between the variables: full lines present positive, dashed negative, and dotted no relationship. The dependent variables for which no effects have been found have been removed from the networks for ease of presentation.