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Accountability in Projects:
Project Manager Perspective

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Submitted in fulfilment of the requirements for the Degree of PhD

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Authors Declaration

I declare that, except where explicit refence is made to the contribution of others, this dissertation is the result of my own work and has not been submitted for any other degree at the University of Glasgow, or any other institution.

Date: June 2024

Abstract

This thesis seeks to enhance comprehension of accountability from the perspective of project managers. Both “project management” and “accountability” are ubiquitous terms that have not always been clearly defined in the literature. In addition, whilst much research has looked at accountability in projects from the perspective of the project board and the relationship to the wider organisation, there has been very limited work on accountability from the perspective of the project manager.

Diverging from past approaches to accountability, this study adopts a manager-centric stance. Guided by the pragmatist stance, the study adopts a qualitative research design, with the project manager as the unit of analysis. The data set consist of forty-six semi-structured in- depth interviews, with feedback from forty-six project managers, each with differing levels of experience, across a variety of industries. The findings are derived from the thematic analysis of the interview data.

A key finding suggests that project managers positively embrace their accountability demands as self-accountability, directly related to their own self-management, as opposed to being influenced by formal external accountability pressures. This finding supports the position that accountability is seen by project managers as the positive action of constructively achieving agreed outcomes, as opposed to accountability in the general business environment, which is a term that can often be viewed, in common usage, as a negative concept implying fault if goals are not achieved. This research also supports the suggestion, initially raised by project managers, that there is that is a mismatch between the demands of being accountable and the requisite levels of formal authority. The findings highlight behavioural strategies adopted by practitioners to rectify the balance. This research also identifies the areas of the project for which the project manager explicitly accepts accountability. Taken together, the findings offer a novel framework of the project manager’s accountability.

The study makes several important contributions to theory. The work generates a renewed conceptualisation of accountability in the context of project management, providing theoretical clarity in this relatively novel context. The final framework integrates several distinct strands to offer a more comprehensive view of accountability. This study offers two new tools for future scholars of project managers to adopt. The first is participatory theory, a theory which has never previously been deployed in the project management context. The study shows that this theory can serve as a useful lens for future scholars, offering an opportunity to advance research in this area with a new lens that accommodates time sensitive and outcomes-based results. Secondly, the study identifies several enhancements to Laughlin's accountability model that aim to improve its effectiveness as a tool that can be used to illustrate project managers consider and behave when given accountability.

For practitioners, this study highlights the importance of several tools that the project manager might gainfully employ and suggests these tools should be taught in any practically valuable project management training.

Key words: accountability, authority, project management, governance, project manager

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Chapter 1 Introduction

Research Overview

The objective of this study is to delve into the concept of accountability as perceived by project managers. The problem was initially raised by project managers who suggested that being accountable was their primary focus and that they often faced obstacles that could affect their ability to operate successfully. They highlighted three key areas where they faced potential barriers to their ability to do their job. These were clarification of the scope of accountability, how accountability is perceived, and the relationship between accountability and authority. A comprehensive examination of existing literature identified these three pivotal aspects had not previously received extensive scrutiny. Therefore, the aim of this study is to build on the current theoretical base of these topics. Firstly, the study endeavours to delineate the scope of accountability from the perspective of project managers. Secondly, it seeks to uncover how project managers navigate their accountability responsibilities and the behavioural strategies they employ to effectively maximise their ability to meet these obligations. Lastly, it aims to elucidate project managers' perceptions regarding the relationship between accountability and authority.

Through a meticulous literature review, it becomes evident that there exists a notable gap in research concerning the investigation of accountability, particularly at the level of project delivery, with a specific focus on the individual held accountable - the project manager. This study endeavours to provide a platform for project managers to voice their opinions and perspectives.

The aim of this research is to address the gaps in our comprehension of these three critical areas, which are framed within this study as 'the fundamentals of the project manager’s accountability'. By bridging these gaps, this research not only contributes to theoretical advancements but also promises practical value by offering insights that can inform managerial practice in project management contexts.

The research questions that are the focus of this research and will achieve this objective are:

RQ1 How do project managers define the scope of their accountability?

RQ2 How do project managers respond to their accountability demands and what behaviours do project managers exhibit to maximise their ability to meet their accountability demands?

RQ3: What do project managers perceive to be the relationship between accountability and authority, and what affect does this relationship have on their ability to be accountable?

1.1 Research Motivation

1.1.1 The Importance of Project Management

Kerzner (2017), defines a project as a temporary venture that exists to produce a defined outcome. He suggests that for an activity to be legitimately called a project, it must possess a number of characteristics that include dedicated resources, clear objectives, a defined plan, a governance model, and be a unique activity that has not been done before. This view supported by Larson and Grey (2014), Armenia et al., (2019) and Winkler, (2022). Managing activities as 'projects' has become increasingly common and project management is a function that has been adopted in most businesses and organisations operating in today's economy.

Multiple strands of evidence demonstrate the importance of project management and identify the need for improved project management practices for the future. One such study by the Harvard Business Review (2021), estimated that by 2027 some ninety million people worldwide will be working in projects and the annual global value of project-based economic activity, or what is also known as the project economy, will have reached twenty trillion dollars. The UK-based Project Management Institute (PMI) predicts that as many as twenty-five million more people will be working in projects by the end of the decade. In 2020, a study by Price Waterhouse Cooper found that the gross value added to the UK

economy by project management during the period 2018 to 2020 was an estimated one hundred and fifty-six billion pounds.

Various economic organisations have produced reports forecasting the degree of growth in usage of project management. These include the suggestion that the global project portfolio market size was valued at 3.8 billion GBP in 2019 and is expected to grow at a compound annual growth rate of 13.4% from 2020 to 2027 (Grandview Research, 2018), and that by 2025 15.7 million new project management roles will be created (World Bank 2019). In 2017, the Project Management Institute of Australia estimated that the value of project-oriented economic activity worldwide would grow from $12 trillion in 2017 to $20 trillion AUD in 2027, in the process putting some 88 million people to work in project related oriented roles. These estimates were made before countries found themselves having to spend trillions on pandemic recovery projects.

Further indications of the wide usage of project management were identified in a 2018 worldwide survey undertaken by the UK Project Management Institute (PMI), which looked at trends in project management. They received feedback from 4,455 project management practitioners, 447 senior executives, and 800 project management office (PMO) directors. Industries represented included government, information technology, telecoms, energy, manufacturing, healthcare, and construction. Respondents were in North America, Asia Pacific, Europe, the Middle East, and Africa (EMEA), Latin America, and the Caribbean. This comprehensive research identified that 94% of those companies questioned used project management as their primary business process and said that by using a recognised approach to implement change they were more confident of being able to deliver business benefits. These findings agree with those of McKinsey who, in 2010, surveyed 1440 senior executives and asked them to discuss their use of project management. The response was that 72% of companies used project management as their primary business tool. When the research was repeated in 2019, this figure had increased to 91%. What does this tell us? It confirms that there is no doubt that project

management is seen as impactful and that increasingly more companies are adopting this approach as the preferred way to implement change.

How has this commitment to project management evolved? During the 21st century, operations (which involve the running of organisations) have created tremendous value through advances in efficiency and productivity. But for most of the current century, productivity growth in Western economies has been almost flat, despite the explosion of the internet, shorter product lifecycles, and exponential advances in Artificial Intelligence (AI) and robotics (World Bank, 2016). Meanwhile, projects (which involve the changing of organisations) are increasingly driving both short-term performance and long-term value creation, through more-frequent organisational transformations, faster development of new products, quicker adoption of new technologies, and better business outcomes (Himner, 2022; McAllister, 2023).

This is a global phenomenon. In 2022, the Project Management Institute reported that they have project managers registered in 214 countries. In Germany, for example, projects have been rising steadily as a percentage of GDP since at least 2009, and in 2019 they accounted for as much as 41% of the total (Harvard Business Review, 2020). Precise data is hard to come by for other countries. Australia's response is unprecedented, with the Federal Government budgeting $213.6 billion for the response (as of 31 March 2022), in addition to state and territory government measures of approximately $15 billion. This is all to be invested in project-based outcomes. (Prime Minster Scott Morrison in his address to parliament, 2022, Canberra)

"The volume of projects commissioned across every state and territory aims to bust congestion, increase productivity, improve safety, and boost jobs at a time that we need it most. As governments bring forward billions of dollars-worth of shovel-ready infrastructure projects, there is a huge opportunity for our country as well as future communities, if we get it right."

(Australian Prime Minster, Parliamentary Address December 2022).

The Australian government has shown its commitment to project management to answer two strategic questions: 'What is needed to ensure the success of this infrastructure stimulus package?', and 'How do

we navigate the wave of spending and ensure we leave a legacy of money well spent on projects that achieve real change and solve long-term problems?'. The Australian government is partnering with the project management profession to ensure this significant capital spend delivers tangible outcomes. It is doing this to achieve a high standard, efficiently and effectively, to deliver the government's stimulus strategy and achieve the best return on investment (Australian Federal Government white paper, June 2022). This commitment to the use of project management emphasises the significance of project management to both the current and future growth of the county's economy. This increase in the usage of, and commitment to, project management suggests that project management is becoming increasingly important in business and therefore increasingly deserving of attention. (Fossum, 2019; PMI, 2020; World Bank, 2020). To summarise, project management is often seen as the go-to business approach in today's fast-paced working environment, where organisations need to implement change as quickly as possible to retain competitiveness.

1.1.2 Motivation

The interest in accountability, focussing specifically on the perspective of the project manager, originated from discussions at the 2011 West Australian Project Management Symposium and the 2014 Australian National Project Management Conference. In both events, accountability was a keynote topic. There were three key areas that project managers identified as needing attention. The first was clarity on the scope of the accountability they were given- what were they accountable for? The second was to investigate how project managers responded to their accountability demands, and if there were any behaviours that were utilised (and therefore could be shared) to maximise their ability to be accountable. The third was a discussion around the relationship between being accountable and having the requisite level of authority to manage the project management processes to ensure accountability demands could be achieved.

Project managers suggested that there was often a mismatch between the accountability they assumed, and the authority they were given. Furthermore, a significant number of project managers made it clear that unless given appropriate levels of authority, they were restricted in their ability to make timely decisions. It became clear that this topic would benefit from further attention.

At this stage most evidence was anecdotal and although strong arguments were made in an informal forum it was important to establish whether there was real evidence of issues with accountability. If the issues were real, then what were they, and in what way might they be affecting project managers' ability to do their job?

Although the issue of accountability had been raised at two national conferences showing that that project managers saw it as important, there was little hard evidence. To investigate further, in 2015 a workshop was organised for forty-five project managers who worked together at an international mining company. The company in question was typical of large companies with mature project methodologies, and consistency ensured by the governance of a project management office (Gartner, 2020). The focus of the workshop was "Accountability in Practice". During the workshop participants were asked a range of questions relating to accountability. These included questions such as, what they felt they were accountable for, how this affected their behaviour, and their opinion on authority as an enabler to being accountable. The responses supported the feedback previously received at the two conferences already mentioned. Although much of the evidence remained anecdotal, this feedback from a large cohort of practitioners suggested that the issue of accountability, as viewed by the project manager, was certainly deserving of academic attention.

1.2 Research Need and the Growth of Project Management Theory

An initial review of the literature suggested that there had been limited attention paid to how the concept of accountability as perceived by project managers. In particular, there was evidence that there were gaps in three pivotal aspects that have not received extensive scrutiny thus far. There were delineation of the scope of accountability from the perspective of project managers, understanding how project managers navigate their accountability responsibilities and the behavioural strategies they employ to effectively maximise these obligations, and how project managers the relationship between accountability and authority.

There was, however, evidence of growing number of academic studies focused on other areas of project management. As the project management landscape has grown, research has matured. In the early 2000's, driven by work from Morris (2002) and Winch, (2005), the most dominant strand of project management thinking was the rational, universal deterministic model, which has been termed the 'hard systems' model. This emphasised the planning and control dimensions of project management. More recent research has criticised this model for failing to deal adequately with the emerging nature of front-end work, and for the tendency to treat all projects as if they were identical, discounting completely the human element of project management (Cicmil, 2009; Cooke-Davis, 2010). Emerging from this approach is the concept of 'broader management of projects', coined by McLinden (2012). This approach emphasised the importance of the front end or planning stage, to project success, the inclusion of strategy implications, and a more holistic view of delivery. More recently research has explored the interplay between projects and business' strategic direction (Ageron, 2020; Wan et al., 2022), the importance of the role of the project manager (Alverenga, 2019; Wang, 2022), and the consideration of projects as information processing systems that address uncertainty (Maar, 2020; Scoones, 2020).

Historically, project management research has explored two major themes: the importance of the discipline and the success factors that enable benefits realisation. The first theme relates to the recognition

of the importance and benefits of project management. Several studies have been conducted that demonstrate and confirm the value of project management (Thomas and Mullaly, 2008; Zhai et al. 2009; Lappe and Spang, 2014; Joslin and Müller, 2015). The key insights that have been proposed are that project management offers organisations the means to be efficient, effective, and competitive in a shifting, complex, and unpredictable environment (Dewi, 2016; Mac Donald et al., 2019). Specifically, the use of best project management practices leads to added business value, greater benefit realisation, and improved management activities (Kerzner, 2015; Badewi, 2016). Studies also suggest that companies choose project management as their primary approach to delivering change to ensure competitiveness in today's economy, citing the benefits as consistent results, reduced costs, increased efficiencies, improvement in customer and stakeholder satisfaction, quicker delivery of innovation, and better-quality end results (Johnson et al, 2008; Morris and Geraldi, 2011; Vaskimo, 2011; Joslin and Müller, 2015; Joslin, 2018; World Bank, 2018; Williams et al., 2019; Kortantamer, 2019). Some recent studies focussed on areas where tangible and intangible benefits might be realised, such as a better financial ratio of return on investment, corporate culture, organisational efficiency, and increased client satisfaction. These studies proposed that strong, organisation-wide commitment to project management yields long-term business value and competitive advantage (Ford et al, 2020; Zerjav 2021; Kerzner 2022).

The second theme is concerned with the antecedents of project success. Measuring project success, and identifying factors that contribute to it, has been a constant major theme in the project management literature, receiving attention from both researchers (Belassi and Tukel, 1996; Steinfort et al., 2011, Whang et al, 2019), and practitioners (Baker et al., 1988; Andersen et al., 2006; Camilleri, 2011; Ika, 2009; Moradi et al, 2022). Earlier studies on project success emphasised two main lines of investigation: success criteria (Westerveld, 2003; Cserhati and Szabo, 2014), and critical success factors (Cooke-Davies, 2002; Ika, 2009; McLeod and Doolin, 2012; Serrador and Turner, 2015). More recently, researchers investigated the impact of project managers on project success, with special focus on the relevance of their competencies (Ribeiro et al., 2021; Ifan et al., 2021).

Within antecedents, there emerged the concept of competency (Boyatzis, 1982; Stevenson and Starkweather, 2010; Ahsan et al., 2013). The most widely accepted definition of competency is the combination of knowledge, skill, and attitude (Crawford, 2005; Müller and Turner, 2010; Orr et al., 2010; Baumotte et al., 2013; Hanna et al., 2016; Ahmed, 2020). Several academic surveys resulted in lists of competencies relevant to project managers (Dulewicz and Higgs, 2005; Meredith, 2009; Stevenson and Starkweather, 2010; Ahsan et al., 2013, Alverenga, 2019). Project management institutions have also developed competency models, such as the Project Management Competency Development Framework (PMI, 2013) and the International Project Management Association Competence Baseline (Loufrani-Fedida and Missonier, 2015). As a result, there has been a recent surge in the interest in project management competencies, placing project managers and their competencies in the spotlight (Chipulu et al., 2013; Loufrani-Fedida and Missonier, 2015; Zhao, 2020; Aretoulis, 2020). Project management competencies remains a hotly debated issue (Moradi, 2020; Alverenga et al 2022). Studies conducted between 2015 and 2018 have addressed general aspects of project managers' competencies (Omar and Fayek, 2016; Takey and de Carvalho, 2015; Tabassi et al., 2016; Blixt and Kirytopoulos, 2017; Crayon et al., 2017; Dziekoński, 2017; Abdullah et al., 2018; Kostalova et al., 2018; Shah and Prakash, 2018). These studies have produced a list of competencies that are believed to applicable to all types of projects (Liikamaa, 2015; Ekrot et al., 2016). For example, Geoghegan and Dulewicz (2008), consider that a statistically significant relationship exists between the project manager's leadership competencies and project success.

These studies provide a general list of desired behaviours that include the ability to multi-task, good organisational skills, the ability to communicate effectively, the ability to apply critical analysis to difficult problems, and good time management. The synthesis of the above-mentioned competencies has resulted in a standard of practice developed by the PMI (2016). The required skills of the project manager are described in a colourful passage by Zielinski (2005), as, '*project managers must simultaneously satisfy the needs of often finicky clients, adhere to tight deadlines, and marshal sometimes non-existent*

resources to get the job done – all while shepherding and motivating and cajoling a diverse universe of personalities up and down the organisational food chain. They are held accountable for project results, but often have little power over personnel or resources because the next project on the docket may involve many of the same people'. How true is this in practice?

Despite attracting significant interest, the notion of competencies has been subject to significant criticism (Bredillet, 2015; Robero, 2021). There are many reasons for this criticism. For example, many studies have generated lists of competencies, frequently repetitive and descriptive but lacking reference to generalisable theory (Chen et al., 2019; Monago, 2020) These lists collect the features and skills that managers need but underplay the larger context, placing too much emphasis on the project managers and their behaviour, and giving little attention to the context in which they are expected to carry out their work. Prescriptive lists may also impede material change; we know what we should aim for but not how to get there? (Briere, 2015; Maqbool et al., 2015; Ramazani, 2015; DuBois et al., 2015). This research is largely atheoretical, offering limited insights into mechanisms that make one competent or not (Alverenga, 2019; Oh et al., 2019). Lacking generalisability and the means to extend our knowledge, we end up knowing what competencies are, but not knowing where they originate or how we may enhance them. Whilst it is not the intent of this research to add to the conversation around project manager competencies, it suggests a better understanding of the project managers views on their accountability can add assist in a better understanding of the issues under debate.

Although there has hitherto been attention paid to a number of aspects if project management, what is evident from the literature is that extant literature has not paid any significant attention to accountability from the perspective of the project manager.

1.3 Accountability as a General Phenomenon

Accountability is a fundamental concept in all societies and without accountability individuals would be able to act without regards to consequences (Mitchel et al. 1998; Hall et al., 2003; Hall et al, 2007). It

plays a vital part in how we live our lives and how we behave, and without it, it would be difficult to maintain social order (Fox, 2015;). To be accountable has been described as the action taken to enforce vital societal norms (Semin and Manstead, 1983).

It is accepted that accountability affects behaviour and causes people to act in certain ways. It is a difficult to define abstract concept and is interpreted differently depending on the situation, and the individual's perception of the meaning. Early scholars recognised the importance of accountability, with Plato arguing that 'without accountability for our actions, we would behave unjustly'. Accountability can be described as the acknowledgment and assumption of responsibility for actions, and decisions. This encompasses the obligation to report, explain, and be answerable for the resulting consequences of these behaviours (Janice, 1977; Dubnick, 2010; Hall, 2015). In short, accountability is important as it is the fundamental social principle that drives behaviour and influences the way we live our lives. Accountability also affects our thought patterns influencing what we think and how we think.

Several scholars have defined accountability as a mechanism for maintaining social order (Schotter, 2019; Scobie, 2020; Li, 2022). Some early studies suggested the existence of two types of accountability. The first is based on the perceptions of accountability by the actor, or self-imposed accountability (Frink et al., 1998). This type of accountability is related to the individual's values and strongly held beliefs. This can also be considered as a state in which an individual feels a sense of obligation to a situation or event (Cummings and Anton, 1990; Dose and Klimoski, 1995). This can best be described as a state of mind, rather than a state of affairs. In this variety of accountability personal interpretation and ownership of an action comes from within and is not imposed on the individual. This personalised feeling of being accountable is very important but Hall et al (2015) suggest that this is not the way ownership of accountability is viewed by the person being held to account.

The second type is passive. Accountability is imposed. Imposed accountability refers to a situation in which individuals, organisations, or entities are held responsible for their actions, decisions, or

behaviours by an external authority, rather than voluntarily taking responsibility themselves. (Vian, 2020; Tamvada, 2020). In other words, accountability is enforced or imposed upon them by an outside entity, such as a government, regulatory body, or oversight committee. This external authority establishes rules, standards, or expectations, and those subject to imposed accountability are required to adhere to them and can face consequences if they fail to do so (Cooper, 2021). The difference between internal and external accountability pressures is an important distinction, which is considered in this research in the context of the project manager.

Individuals' acceptance of accountability plays a key role in enhancing organisational performance. Trivedi (2020) suggests that when, in an organisation, cultural accountability is lacking employees waste valuable time and effort avoiding responsibility, making excuses, and "passing the buck." A lack of individual accountability is a common cause of low employee morale which can lead to reduced productivity, poor organisational performance, and increased employee turnover. It can be argued that there is a simple, direct relationship between personal accountability and organisational performance with employees with a high degree of personal accountability performing at a higher level than those who lack individual accountability (Newton, 2009; Morris, 2013; Bredillet, 2019).

To summarise, accountability refers to the obligation or willingness to accept responsibility for one's actions, decisions, and their consequences. It involves being answerable for the outcomes of those actions, both positive and negative, and being transparent about them. Being accountable promotes integrity, trustworthiness, and the maintenance of standards and is a key component of maintaining social order. (Fox, 2015).

1.4 Accountability and the Project Manager

Surprisingly, accountability rarely features in extant project management research. While the topic of general accountability has been widely researched, the consensus is that amidst the plentiful research on project management there has been limited attention focussed on the accountability of the project

manager (Garland, 2009; McGrath and Whitty, 2015; Turner and Müller, 2017; Derakhshan et al., 2019). While there is agreement that project managers are accountable for delivery (Leon, 1991), and must have commensurate authority (Zwikael and Smyrk, 2011; Meredith, 2016), it is difficult to precisely define the elements for which the project manager is accountable.

Doholis-Lambert (2017) defines authority as a delegated property, whereas accountability is imposed. He suggests that to be accountable for something without possessing the necessary authority, is demoralising, unproductive, and can potentially lead to a toxic work environment. To summarise, authority is the power to give direction or make decisions, and accountability is the obligation or willingness to accept responsibility, or to account for one's actions. It is very difficult to be accountable for one's actions without being able to authorise actions related to the delivery of agreed outcomes (Alverenga, 2019; Stanitasas, 2019; Rezania, 2020) touches on this issue when he suggests that project managers are autonomous and therefore need the freedom to implement decisions in a timely manner. This suggests a requisite level of authority. Mac Donald (2019) also comments on the relationship between the two, finding that accountability without authority can present unique challenges to the project manager and could have a deleterious effect on their potential to be truly accountable. However, MacDonald's work stops short of attempting to find deeper or further explanation. Scholars agree that project managers, to be accountable, must have authority but there are gaps in the literature due to the absence of detailed exploration of this relationship, and no attempts to identify what are the results if there is an imbalance between the two. Work by Ahrens, (1996) Bovens, (2007), and Müller et al., (2014), Burga (2015) and Turner et al., (2020) all consider accountability from a governance perspective from the project board upwards, proposing that formal direction stops at the level of the project board, but few studies have looked at this issue from a 'bottom-up' perspective.

Why is this worthy of attention? We understand that effective project management enables organisations to complete projects on time and within budget. Given the impact of project management on successful

organisational performance, attention needs to be focussed on understanding the factors that contribute to project success (Müller et al, 2005; Jugdev et al., 2014). Factors relating to the performance of the project manager, and in particular the way they accept and enact their accountability for owning the project deliverables, has been identified as a key contributor to the success of the project (Turner, 2012; Rezania et al., 2013; Mac Donald et al., 2019).

Accountability is especially relevant in project management. Projects are unique undertakings, that operate within a discreet time frame. The project manager is the central focus of project delivery and accountability regimes are the frameworks that enable them to own their responsibilities. This research will define this as 'performance accountability', as it refers to demonstrating and accounting for performance reflecting agreed-upon performance targets and is heavily focussed on the services, outputs, and results. What is reenforced in the literature is that project managers must be accountable for the project outcomes if the project is to be successful (Müller and Turner, 2010; Lock, 2017). Project managers are to a certain degree autonomous and require some flexibility to make choices (Rezania, 2019). Therefore, there is a need to provide project managers with clear instructions on their accountability frameworks to ensure their actions are aligned to the overall company objectives. At a project level, understanding the scope of the project manager's accountability, and how the project manager views and enacts their accountability demands is something that has, so far, received scant scholarly attention (Derakhshan et al., 2019), Rezania et al., 2020). This needs an urgent redress.

1.5 Research Aims and Research Question

This research is driven by the literature and explores three key areas hitherto not investigated in any detail. The first of these is what the project manager considers to be the scope of their accountability. The second is how the project manager responds to their accountability demands and what behaviours they exhibit to maximise their ability to meet these demands. Thirdly, what do project managers perceive

to be the relationship between accountability and authority. These areas of investigation will be undertaken by an attempt to answer three research questions:

RQ1 How do project managers define the scope of their accountability?

RQ2 How do project managers respond to their accountability demands and what behaviours do project managers exhibit to maximise their ability to meet their accountability demands?

RQ3: What do project managers perceive to be the relationship between accountability and authority, and what affect does this relationship have on their ability to be accountable?

This research is focussed on the perceptions the project manager as the consensus is that "the project manager has the sole responsibility for planning and managing the project" (Anantatmula, 2008; Andersen, 2016; Korhonen et al., 2016). Definitions unanimously confirm that accountability and authority are key aspects of the project manager's role (Gorog, 2013, Bourgoin, 2017; Zwikael, 2018; Alverenga, 2018). The literature confirms that the role of project manager is pivotal in the successful management of projects (Morgan, 1984; Müller et al., 2010; Anantatmula, 2010; Teubner, 2018).

The unit of analysis in this study is the project manager. This study recognises that the unit of analysis could have been the project itself as it addresses how accountability is treated within the project structure.

However, the theoretical approach has been driven by the literature, which identified that there has been limited attention paid to the accountability from the perspective of the person that is given it in the project - the project manager. Their views have hereto have not been considered. Therefore, this study is focused entirely on the opinions of the project manager. This approach was taken for two reasons. The first is that project managers themselves identified potential issues with accountability within their community of practice. Secondly, seeing the issue from this perspective improves our understanding of the project manager's viewpoint, a need identified by numerous scholars (Söderlund, 2010; Zwikael and Smyrk, 2011; Bredillet, 2013; Korhonen, 2016; Burga, 2017; Rezania, 2019). This study acknowledges that by

giving the project manager a voice, further investigation may be required, at a later date, to investigate the opinions of other players, such as the project board, to provide a wider context that may enhance understanding and subsequent management.

1.6 Theoretical Approach

1.6.1 Theoretical Tool– Participatory Theory

This research adopts participatory theory, a lens used in general management but never in project management (Brett, 2000; Bryson et al., 2013; Bernardes, 2015; Reed, 2015). The tenants of this lens align well with project management practices. Considering the data using the participatory theoretical lens has resulted in sound critical analysis that provides answers to the research questions. This alignment has enabled the proposition that participatory theory might be considered by future scholars as a useful theoretical approach to adopt to study project management. This is an exciting finding.

In broad terms, participatory theory is concerned with the delegation of decision-making authority. Participatory theory is based on the belief that authority should be shared by all appropriate stakeholders to facilitate the ownership of accountability (Gilardi, 1992; Brett, 2000). The principles of participatory theory provide a framework that includes tenets by means of which data can be analysed. These suggest that participation has the potential to strengthen accountability but is only fully effective when the agency involved is managed by experts afforded the autonomy to exercise required levels of authority.

Participatory theory can be adapted to fit project management via the explicit acceptance and understanding that the project manager is an expert in their field and operates autonomously. Additionally, one of the focuses of this research is authority and its relationship to accountability. Participatory theory recognises that the person accepting the accountability should have adequate authority and means to successfully perform their roles. Investigating the relationship between accountability and authority is an important aspect of this research. Participatory theory recognises that the length and frequency of the engagements in which participation occurs needs to match the goals of

the process; and that those outcomes may be highly scale-dependant over space and time (Bernardes, 2015; Clarke et al., 2018). This aligns well with project management, as projects are temporary arrangements, and project managers operate within agreed timescales.

One outcome of this research is the proposition that participatory theory might be recognised by future scholars as a new and useful tool for further studies of project management.

1.6.2 Laughlin's Accountability Model

Accountability is an abstract concept that may be interpreted differently by the giver and the receiver, so there is value in using an illustration to assist in understanding the concepts being researched. Zou (2020) suggests that visual models offer opportunities to explore trajectories and provide a better forum for understanding the mechanisms driving information. Illustrations fostering acquisition of knowledge in the learner enables them to build a mental model of how something works (Mayer, 1993). After careful consideration, Laughlin's accountability model (1990) was chosen to provide a diagrammatic representation of accountability from the perspective of the project manager.

Several models were considered. Some that were potentially useful were those of Stein et al., (2015), whose model of accountability in medicine is based on resources, processes and profit and reflects fundamental management challenges, and Ereday (2016) whose model of accountability in schools is based on knowledge technology and performance. Others with potential were Dalla Via's model (2019) which describes research investigating how accountability type (process or outcome) and causal chain framing, influence information search processes and decision-making quality. This model identified the quality of decision-making but failed to show how decision-making was influenced. Another model was that developed by Breese (2020), whose focus was on the accountability of the project sponsor. He used the terms 'role making' for the project sponsor, and 'role taking', referring to the project manager. Although having potential, this model was rejected as it paid no attention to how accountability was owned or enacted. Laughlin's model provided the closest fit when searching for a model giving due

consideration to accountability ownership and recognising the importance of clearly defined outcomes and scope.

Two key tenets of Laughlin's model of accountability align very well with this study. The first is that accountability needs to be positioned in the contest of the practices of the organisation in which it is exercised. This can be interpreted as recognising the unique nature of the project. Second is the notion that authority needs to align with accountability. He emphases that this is related to the context of power, insisting that accountability can be seen as a 'relationship involving the giving and demanding of reasons for conduct' (Stewart, 1984; Roberts and Scapens, 1985). This view assumes that one group has rights to make demands over another group. This can be the project sponsor giving accountability to the project manager. Central to this are two key points. Firstly, the principal has rights to specific actions and to demand outputs. Secondly there is an imbalance in the relationship, as the principal has more power than the agent. He suggests that the formality and specificity of these relationships are implicit and not usually based on legitimate agreement, but accepted as the norm, and assumed due to position and seniority. For this model to work two things need to be in place. Firstly, the principal needs to provide a clear view of their objectives and how the performance of the agent will be measured. Secondly, the model must include a well-defined responsibility and authority matrix, and information and advice which the agent can access in a timely manner.

After the data was analysed, it became apparent that Laughlin's model did not align fully with the way project managers viewed their accountability. Therefore, some improvements were made to Laughlin's model which has resulted in a better visual representation of the results and the development of a useful tool that can be utilised for further studies into the accountability in projects.

To summarise: The term "accountability" can mean different things to different people depending on their context, perspective, and cultural background. A contextual model provides a structured way to visualize and understand the different dimensions of accountability within a specific framework. It helps to clearly define and differentiate between various aspects of accountability based on context. By

providing a visual aid, it can illustrate complex relationships and interactions between different elements of accountability, making it easier to grasp how they influence one another.

Laughlin provides a contextual model tailored to the topic, allowing for a more precise and relevant interpretation of accountability. However, after data analysis, it became apparent that the model needed fine-tuning to better visualize how accountability is enacted from the perspective of the project manager. By refining the model, it now more accurately represents the complexities and nuances of accountability in project management The improvements to the model mean that it is now a valuable tool for future scholars who want to research accountability in project management.

1.7 Methodological Approach

This research is based on a pragmatic orientation and follows qualitative and inductive research principles. Forty-six project managers were interviewed, resulting in 101 hours of recorded data. The unit of analysis was the project manager, and respondents were chosen using snowball sampling. Information was obtained from a variety of industry sectors including information technology, banking, telecoms, travel, oil and gas, education, charity, construction, utilities, aviation, petrochemicals, event management, marketing, local government, and transport.

Interviews were held between October 2020 and April 2021. The first set of eight interviews were conducted as a pilot. All interviews were carried out during working hours except for participants in Australia and Canada where, for their convenience, they were mostly conducted in the evening. Each interview took between two and three hours. Due to lockdown rules, all interviews were conducted over Zoom. The data was analysed using manual thematic analysis.

1.8 Expected Contributions

1.8.1 Contribution to Theory

This research is driven by the literature and explores three key areas hitherto not investigated in any detail. The first of these is what the project manager considers to be the scope of their accountability. The second is how the project manager responds to their accountability demands and what behaviours

do they exhibit to maximise their ability to meet their demands. Thirdly, what do project managers perceive to be the relationship between accountability and authority.

This builds on the work of Roberts (1991) and Bovens (2007) who identify the importance of the relationship but don't investigate the consequences of any imbalance, nor look at the framework within which accountability and authority operate. Building on the findings of Mac Donald et al., (2020) this study also found that project managers often reported that more authority would better equip them to take accountability for delivery. Mac Donald et al., suggested that further investigation of these findings would be beneficial.

This research proposes two elements that are new to the literature, and it is hoped that these will improve understanding of how the project manager views their accountability. The first of these is the positive attitude and proactive behaviour exhibited by project managers when accepting accountability. This finding is contrary to those that had been found by other researchers (Unerman et al., 2006; Agyemang et al., 2019).

The second contribution is the identification and clarification of project managers' definition of the scope of their accountability. This study consistently found that project managers insisted on their accountability for the project management process, while denying any accountability or any business benefits that might, or might not, accrue from the project.

The study of project management is widely criticised for its sparse theoretical foundations (Turner, 1999; Koskela and Howell, 2002; Sauer and Reich, 2009). In the interest of correcting some of these failings, researchers are encouraged to borrow accepted theories from other disciplines. This research has adopted participatory theory, a theory not previously used in project management research. Having not been used in this field before, this lens offers a novel approach. This research offers participatory theory as a new tool that can be used by future scholars of project management.

Additionally this research offers a further tool, being the development of a new accountability model which is based on changes to Laughlin's model of accountability. This provides a comprehensive diagrammatic overview of accountability from the perspective of the project manager and might be used as the basis for further study in this area.

1.8.2 Contribution to Practice

This research has yielded several noteworthy findings that merit consideration by organisations involved in training future project management professionals. A standout contribution lies in recognising project managers' proactive embrace of accountability for effectively steering the project management process. This discovery has the potential to influence the strategic planning of project management professional bodies and the implementation of strategies to support and foster proactive behaviour among project managers.

This study recommends that project governance, being the framework for project operations listed in the project plan, would benefit from further refinement. The data proposes that project plans should contain five essential components. These are a roles and responsibilities matrix, budget tolerances, schedule tolerances, a RACI matrix, and a reporting structure. While recognising the inherent limitations of project plans in terms of exhaustive detail, it highlights the capacity of the project plan to provide project managers with a framework for decision-making authority. Such plans enable project managers to interpret their formal roles, and function within informal arrangements when required. This novel finding offers valuable guidance for improving how project managers are supported through the governance model outlined in project plans.

Furthermore, this research identifies practical tools and models employed by experienced project managers to cultivate trust and demonstrate their capabilities to the project board. These include tactics such as building relationships with individual board members before project commencement and elaborating roles, responsibilities, templates, tools, meeting procedures, and decision-making processes.

These practical tools and behaviours are well-suited for incorporation into training and mentoring programs, promising to enrich project management training initiatives and provide a foundation for further academic exploration in this realm.

Additionally, the development of the multidimensional accountability model emerges as a valuable tool for project managers when establishing their relationships with project boards. This model facilitates early discussions regarding the accountability expectations of project managers and can eliminate potential barriers by examining various aspects that, if well-aligned, can assist project managers in meeting their accountability demands.

The findings of this study will be disseminated to professional organisations such as the APM and the PMI, as well as other project management networks. Overall, this research enhances our understanding of how project managers perceive their accountability demands and the tangible behaviours they employ to manage projects effectively. This newfound clarity can contribute in efforts to delineate roles and responsibilities and establish supportive frameworks for project managers in their endeavoursThe goal of this research is to produce findings of value to the project manager and of help when applied to day-to-day operations. It has identified behaviours commonly demonstrated by experienced project managers to establish their status. These behaviours enable them to operate on an equal footing with project board members, and act authoritatively without recourse to a formal governance model. Generally, project managers only accept accountability for explicit project deliverables contained within the project plan. Again, the data shows that almost all respondents refute accountability for business outcomes.

This study's findings should provide valuable information to project management professional bodies and training organisations in the future.

1.9 Thesis Structure and Outline

This thesis is structures as follows.

Chapter 2 provides a detailed overview of the current literature. It explains how the study is contextually positioned in the literature that focusses on accountability in project management. It attempts to critically analyse current academic understanding and to identify where gaps in the knowledge exist.

Chapter 3 explains the use of participatory theory and justifies the use of Laughlin's accountability model. This chapter explains the conceptual framework and how this dictates the development of the research questions.

Chapter 4 justifies the methodology adopted for this research. It opens with an outline of the research paradigm and defines the philosophical assumptions. The subsequent sections address the research strategy and explain components such as the crafting of the semi-structured interview approach, the research setting, methods chosen for data collection, and the unit of analysis. After reflecting on the ethical considerations of the study, the chapter provides an explanation of how data was collected and scrutinised in the context of current theories, which were then combined to develop a coherent theoretical story.

Chapter 5 provides study findings. It identifies the emergence of three distinct themes that have a direct relationship to accountability. The findings concern the definition of ownership of accountability, the scope of accountability, and the relationship between accountability and governance.

Chapter 6 considers the data in the context of accountability, authority, and governance, with consideration of the relationships between these elements, and looks at the practical actions undertaken by project managers to improve their operational capabilities. This chapter also discusses the difference between formal and informal authority and considers what practical strategies project managers implement to enable them to operate effectively in an informal decision-making arrangement. It examines in detail how project managers view their relationship with the project board. The chapter then discusses the decisions that project managers need to make, investigates how different levels of authority affect

their behaviour, and examines how the governance model supports both informal and formal decision making.

Chapter 7 provides a summary of the research. It identifies the key contributions to theory, being a revised understanding of the way accountability might be considered and looks at a new way of considering accountability in the context of governance and authority. Whilst demonstrating the contribution of this research has made to the current literature, this chapter also explains how the analysis of the feedback collected has expanded the theory and illustrates how the findings have the potential to improve project management practice and training. To conclude the chapter looks in detail at some of the limitations of the research and suggests areas for further study.

1.10 Summary of Chapter 1

Chapter 1 has introduced the research and positioned it within the context of project management, with the focus on the accountability demands of the project manager. It has pointed to the relationship of the research to the current literature and explained why the topic is worthy of attention. After providing an outline of the methodological approach and defining the terms adopted to analyse the data, the chapter has concluded with an explanation of how the thesis is structured. The next chapter details the literature review.

Chapter 2 Literature Review

2.1 Introduction

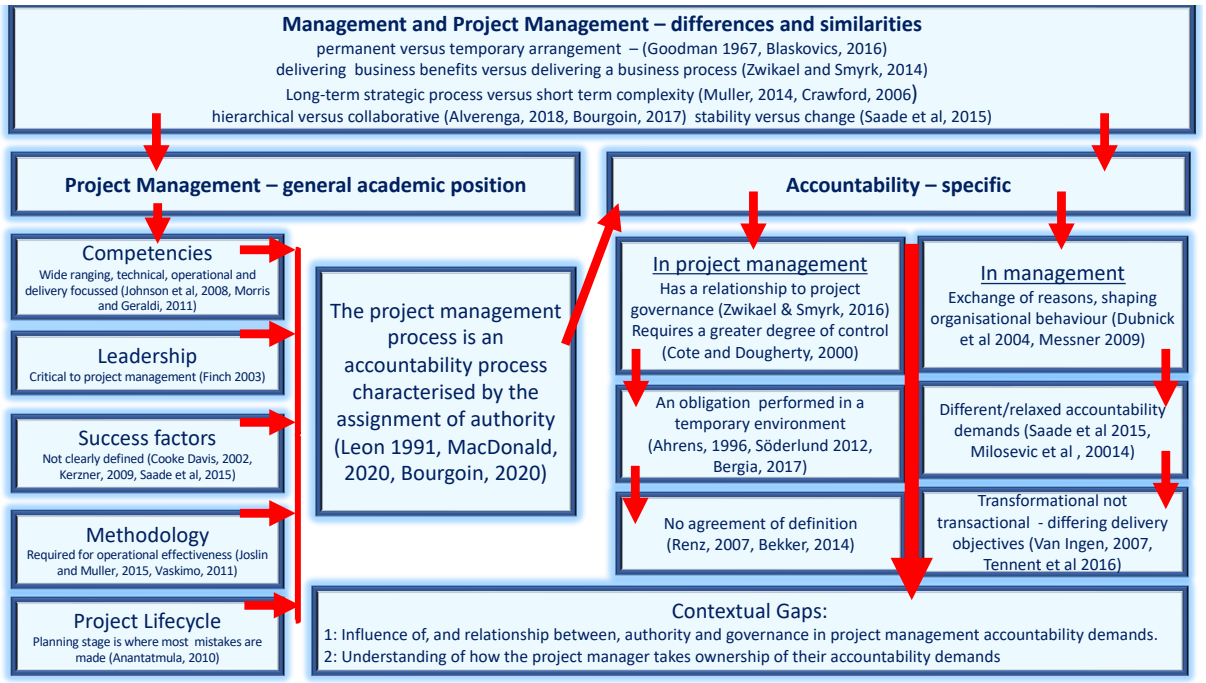
This chapter outlines literature pertinent to the study. The chapter opens with an explanation of the literature review process that has been followed and outlines the steps and phases of the review. It discusses the current academic canon relating to accountability, positioning it first within in the context of management and then moving on to accountability in project management. In this part there is a focus on research seeking to identify the parameters of the accountability owned by the project manager. Attention is also given to the elements of authority and governance that relate to accountability.

Broadening the boundaries of the search, the chapter then considers the literature on a wide variety of project management topics such as project management leadership, project management competencies, the importance of planning in the early stages of the project, and the definition of project success. While a detailed literature review was completed at the commencement of this research, it was continued iteratively over the course of the study to better recognise on-going research directions, gaps, debates, and methods (Fink, 2005). During this process, all review findings were used as ways of identifying topics that might benefit from further research and questions that could further guide this study.

The literature review evidences a paucity of investigative research examining the accountability of the project manager. The gap leads to research questions.

The methodological approach to this literature review is illustrated in Figure 1

Figure 1 Methodological Approach to the Literature Review Source: Author



Multiple digital sources were searched for relevant primary publications. The literature review strategy adopted a two-step approach where, in the first instance, searches for relevant primary publications were conducted in the key project management journals. These included the International Journal of Project Management, the Project Management Journal, and the International Journal of Managing Projects in Business. A search was also conducted in the Web of Science database, which is widely recognised as being one of the best and most comprehensive academic databases for a wide range of subjects, including project management (Ahola et al., 2014).

The second step involved reviewing professional literature and identifying relevant publications from prominent professional organisations, including the Project Management Institute (PMI), the Association for Project Management (APM), and the International Project Management Association (IPMA). For both academic and professional literatures, this research focussed on publications between 2000 and 2021.

The 2021 rankings for the three key project management journals, being the International Project Management Journal, the Journal of Project Management, and the International Journal of Project Management in Business are ranked 1.5, 2.5, and 2.61[2] respectively. To provide a comprehensive and thorough literature review other journals with higher rankings were also investigated. The literature review began with the three project management journals and was then broadened to include all relevant research in top tier journals. These included but were not limited to tier 1 journals such as the Harvard Business Review, the British Management Journal, and The Academy of Management Review. The results from this research suggested that studies focussing on project management accountability were limited in both quantity and depth (Burga and Rezania, 2017; MacDonald, 2020). A search on the ProQuest, Web of Science, and EBSCO databases using the key words of 'project management and accountability' between the years of 2000 and 2020, identified only one hundred and seventy-eight papers. A significant number of these were not relevant to this research as they focussed on the accountability demands between the project and external suppliers and did not relate to the personal accountability demands of the project manager. Refining the search with the inclusion of a further definition parameter of the terms 'project management, accountability, authority and delivery' identified nineteen relevant research papers, of which the key ones are listed below in Figure 2.

[1] As ranked by Web of Science, an indexing database run on their behalf by Clarivate, an American analytics company. It is the second-largest database in the world. The annual academic journal ranking produced each year is called the Journal Citation Report. All journals indexed in Web of Science are ranked according to numerous metrics which include annual and five-year impact analysis, total citations, and total citable items.

[2] Impact factors in academic journals refer to a quantitative metric designed to assess the influence and significance of a scholarly journal within its field. Typically calculated on an annual basis, the impact factor is derived by dividing the total number of citations received by articles published in a specific journal during a given period by the total number of articles published in that same journal during the preceding two years

Figure 2 Key Research Papers Driving this Study Source: Author

Author (s)	Title	Journal	Year published and citations	Comments	Relationship to this research
Rezania, D., Baker, R., and Nixon, A.	Exploring project managers' accountability	International Journal of Managing Projects in Business	2019 212 citations	Suggests importance of artefacts in translating accountability. Does not detail specific artefacts.	Identifies artefacts that affect accountability, namely the project plan and the governance model. Investigates how project managers view their accountability demands.
MacDonald, K., Rezania, D., and Baer, R.	A grounded theory examination of project managers' accountability	International Journal of Project Management	2019 177 citations	Looks at how project managers were influenced by accountability demands and identifies that accountability without authority adds unique challenges but does not specify what these are.	Looks at the relationship between accountability and authority. It investigates the implications of this relationship in terms of delivery outputs and asks if there are strategies the project manager employs to maximise their authority.
Burga, R., and Rezania, D.	Project accountability – an exploratory case using actor network theory	International Journal of Project Management	2017 36 citations	Looks at the importance of socialising accountability through negotiation practices. Suggests a link with project governance but does not provide any details.	Investigates the role of governance in accountability. It examines the relationship between the project manager and the project board from the perspective of the project manager, and considers the behaviours involved in building these relationships.
Too, E., and Weaver, P.	The management of project management: A Conceptual Framework for Project Governance	International Journal of Project Management	2013 399 citations	Suggests governance link to project performance. Provides guidance to organisations to develop generic governance. No focus on relationship with authority nor on the governance of the project management processes, a subset of project governance.	This research investigates the role governance plays in establishing the authority of the project manager.
Laughlin, R.C.	A Model of Financial Accountability	Journal of Financial Accountability	1990 532 citations	Suggests accountability is exercised differently according to situations and is based on underlying structures of relationships and power.	Uses Laughlin's model in a project management setting to compare and analyse similarities and differences to see what can be learnt.

2.2 The History of Project Management

As a field of academic endeavour, scholarship on project management has been developing for several decades. Contemporary project management, in the form with which we are now familiar, only found its place in business in the 1950's (Söderlund, 2011; Maylor, 2019). Before this time there were few established project management methodologies, and businesses and industry tended to develop new processes and products using individuals' experience and skills to meet particular requirements. Minor advances in the 1950's saw the development of processes and procedures for improving the performance of high-profile projects. These occurred mainly within the United States military. In 1958 two key tools, 'Program Evaluation and Review Technique' and 'Critical Path Analysis' were introduced (Snyder and Kline, 1987). These established a new way of approaching business development activities and project management began to grow as a discipline, with the concomitant emergence of its own language and methods. The 1960's and 1970's saw project management begin to be accepted as a separate branch of management, with a need for its own operating frameworks and methods to improve results for large scale activities (Morgan, 1986; Pinnington, 2013). This was, of course, helped and accelerated by the Information Technology (IT) revolution, with the shift from mainframe computers to which managers had limited access, to networked terminals, and finally to a personal computer on every desk. In 1969 the Project Management Institute (PMI), an international non-profit professional organisation, was established. This organisation with its headquarters in Pennsylvania, branches worldwide, and a membership of over 550,000 has become the profession's coordinating body (PMI website 2019).

The period from the 1950's to the 1980's is referred to as the first generation of project management which was in its infancy at this time (Maylor, 2019). The 1990's is referred to as the second generation, a time when there was significant growth and a recognition of the need for standards. In 1987 the PMI published their 'bodies of knowledge', the first formal training available for project managers.

The third generation emerged with significant developments in the 2000's. At this time formal project management methodologies were adopted in all business sectors, and there was a greatly increased demand for training (Hodgson, 2006; Smith et al., 2006). Growth in the profession saw many individuals operating as consultants, resulting in a need for a more professional approach to training and qualifications. To meet these needs for a formal pathway to project leadership the PMI began to offer a wide variety of training courses. It is important to note that the PMI, while providing leadership, only operates through influence and has no legal or mandatory authority. It is widely considered that mandating qualifications via a chartered body, like those in place for medicine or law, might improve project management standards by formalising the requirements to practice. (Morris, 2006; Rivera, 2016). Academic research, such as this study, is attempting to apply a layer of academic rigour to practical project management issues. This becomes more important as formal projects are chosen as the preferred approach to the implementation of significant business change. Throughout the maturity curve of project management as a profession, there appears to be limited attention given to the role of accountability.

2.3 The Definition of Project Management

Project management has been considered by some to be a subset of general management (Kolesnikov, 2019; Dnashyna, 2022). It is therefore necessary to evaluate this opinion by considering the differences and similarities. It is important to gain an informed opinion as to whether project management has valid claims to be a separate discipline or whether it sits within general management. Identifying similarities and differences should assist in gaining a better understanding of the accountability demands placed on managers in different situations.

The concept of general management, as opposed to project management, is a multidimensional and all-encompassing concept that serves as the backbone of modern organisations (Daft, 2021). It entails a range of skills, knowledge, and practices used to steer an enterprise towards its objectives, efficiently and effectively (Griffin, 2021; Schermerhorn et al., 2023). While recognising that the term 'management' has

wide reaching applications across industries, this study adopts the term ‘general management’ to describe the concept of management outside of projects, and has adopted the definition by Hales et al., (2019) ‘*General management is the art of effectively coordinating and directing various resources, including human capital, financial assets, and operational processes, to achieve organisational goals and maximise overall efficiency and success*.’ At the heart of general management lies the art of leadership, where individuals must coordinate resources, guide teams, make critical decisions, and align their actions with the overarching organisational strategy (Berkovich, 2021; Lee 2020).

General management involves the coordination and oversight of various activities within an organisation, spanning from planning and organising to directing and controlling. It is not confined to a particular sector or industry; rather, it is a universal discipline applicable to businesses, non-profits, government agencies, and other entities alike (Owusu-Manu, 2020). Strategic planning is at the heart of general management (George, 2019; Steiss, 2019). Managers set long-term objectives, devise action plans, and outline the steps necessary to achieve organisational goals. General managers act as conductors, guiding their teams towards the common vision. They inspire, coach, and mentor employees, encouraging their personal and professional development (Rathmell, 2019; Wu et al., 2019; Mullen et al., 2021). To ensure progress, general managers must monitor and evaluate performance against established benchmarks. When deviations occur, corrective measures are implemented to keep the organisation on track. Managing personnel is a vital aspect of general management (Stone et al., 2020; Snell, 2022). This includes hiring, training, and development of employees, as well as creating an inclusive and engaging work environment. Understanding market dynamics, identifying customer needs, and developing effective marketing strategies are crucial for success (Deepak, 2019). Efficiently managing day-to-day operations and optimising processes is vital to deliver products or services with consistency and quality. By creating a strategic vision and executing plans effectively, general management contributes to the organisation's long-term success and growth (Shabbir, 2019; Pattanayak, 2020; Gupta et al., 2023).

The differences between general management and project management practices are recognised in the literature (Goodman 1967; Bredillet, 2010; Blaskovics, 2016). Many scholars have discovered differences. Some have suggested that the general manager is responsible for delivering long-term business benefits, while the project manager is focussed on delivering a novel process or product in a finite timeframe (Crawford, 2006; Müller, 2014; Zwikael and Smyrk, 2014). Other research supports the concept that the general manager is concerned with long-term strategic processes, while the project manager operates in a complex situation, under tight budget and time constraints, requiring different management skills. (Atout, 2014; Davies, 2017). Yet others have concluded that management is a hierarchical model where it may be clearly identified where decisions are made, actors generally understand their roles and responsibilities, and often actions are not in response to other activities but stand alone, being neither dependant on, nor a predecessor to, other activities (Drucker, 1997; Hodgson, 2004; Grint, 2005; Fairhurst, 2012). In contrast to this, in a project, all team members have responsibility for delivering, and each activity is carefully monitored in relationship to other activities, in a scheduled approach to completion (Bourgoin, 2017; Alvarenga, 2018).

The general manager is often in a hierarchical situation, managing permanent employees with wide-ranging skill sets, possibly a mixture of junior and senior people, and with time available for establishing and developing team cohesion (Barner, 2012; Wellington, 2012). The general manager is often involved in performance management, training, and career development, whereas the time constraints within which the project manager operates exclude the possibility of extraneous activities such as long-term performance management and upskilling of team members (Bredillet, 2013; Korhonen et al., 2016).

Studies indicate that there is a distinct difference in the operating environment of the project manager compared to that in which the more generic business manager functions. It is suggested that the general manager may operate in a stable environment whereas the project manager's operating environment is

more focussed on change and may generate more urgency in activity and decision making (Campbell, 2000; Saad et al., 2015; Javed et al., 2018).

Whilst acknowledging that it is as difficult to define the term general management as it is to define the term project management, for comparison purposes the literature suggests that the main differentials are time pressures, and the unique nature of the project management situation (San Cristobel et al., 2018; Olsen, 2020). The general manager's role can be described as encompassing the responsibility for the organisation achieving its purpose, for its profitability and financial performance, and for the effectiveness of all its functions, both currently, and in preparing for the future (Goodman, 1967; Coley, 2007). This definition is helpful as it focusses attention on two of the key differences between project management and general management. These are explicitly in the areas of profitability, and long-term vision. This is supported in recent studies that suggest that the main differences between project management and general management lie in the outcomes, and fixed time horizon (Larson and Grey, 2015; Blaskovics, 2016). A project can be defined as a one-time activity, with an agreed timeframe within which it must be completed, and as an activity that produces a clearly defined output or outcome (Bredillet, 2007; Davis et al., 2017). General business operations do not have a defined start and finish and while the general manager might have some targets to achieve, they are responsible for business-as-usual operations which generally are repetitive (Gorog, 2013). The general manager is usually concerned with the delivery of business benefits and long-term strategic goals, whereas the project manager's focus is normally much narrower, based on short-term complexity and operating within a relatively rigid framework (Crawford, 2006; Müller, 2014; Zwikael and Smyrk, 2014). The demands of the two roles require different approaches to their fulfilment. The project manager, operating with some urgency, must focus on desired outcomes and has limited time for exploring general business opportunities such as training team members, identifying business problems, working strategically, and developing policies and procedures (Zwikael and Smyrk, 2014; Müller, 2015).

The project management model is different from the 'business as usual' (BAU) model in many ways (Waite, 2004; Coley, 2007; Mohr, 2007; Taghavi, 2018). In BAU, there is an explicit hierarchy. Each employee has a role, and boundaries within which they operate. Decisions are made at an appropriate level and associated risks are owned by someone with appropriate seniority (Davis et al., 2000; Heagney, 2015). The structure of the project model is more fluid and involves the interaction of people with specialised skills. The project manager may coordinate activities and take responsibility for deliverables, but generally, team members have the authority to make decisions that would not usually be allowed in the BAU hierarchical model. Their boundaries are set by their assignments within the project, not by their position within the hierarchy (Wilemon and Cicero, 1970).

The subservience of team members in BAU models is often not the case in projects where team members have responsibilities based on their specialised skills (Hicks et al., 2006). Even though the project manager has overall accountability, the team operates collaboratively. Tasks are scheduled, task owners understand the dependencies and predecessors, and have a clear understanding of the importance of completing their tasks on time to keep the project on track (Bourgoin, 2017; Alverenga, 2018). In projects the project manager is often implementing significant change to a deadline and must focus exclusively on scheduled tasks (Saade et al., 2015). In general management, the focus is usually on stability, with time to review small incremental improvements.

Clearly there are companies that perform their day-to-day core business using project management models. In these cases, the uniqueness of the operation and the other classical project features are a matter of degree. For example major mining companies will follow a well-trodden path when opening a new mine (Rio Tinto, 2022). Large armaments businesses will follow set formulae in building warships to order (BAE Systems, 2015). In both cases the novelty of each new endeavour is sufficient for the activities to be considered a project. These projects will often have a new team strictly for the set duration of the contract. The differences in design might be extensive, requiring the attention of a dedicated team.

The geographical location of the work might be new to the company, resulting in essential adjustments to comply with legal, financial, and cultural mores.

A common theme running through the project management literature, is the recognition of drivers related to the delivery of large change profiles, in a limited timeframe, to a fixed budget (Cicmil et al., 2006; Saade,2015; Kerzner, 2017; Zwikael, 2018). Whilst project management is often considered to be related to the wider definition of general management, these fundamental differences are central to this research (Lundin et al., 1995; Lock, 2017). Figure 3 illustrates the differences between accountability in general management and accountability in project management.

Figure 3 Theoretical Concepts of General Management, and Project Management

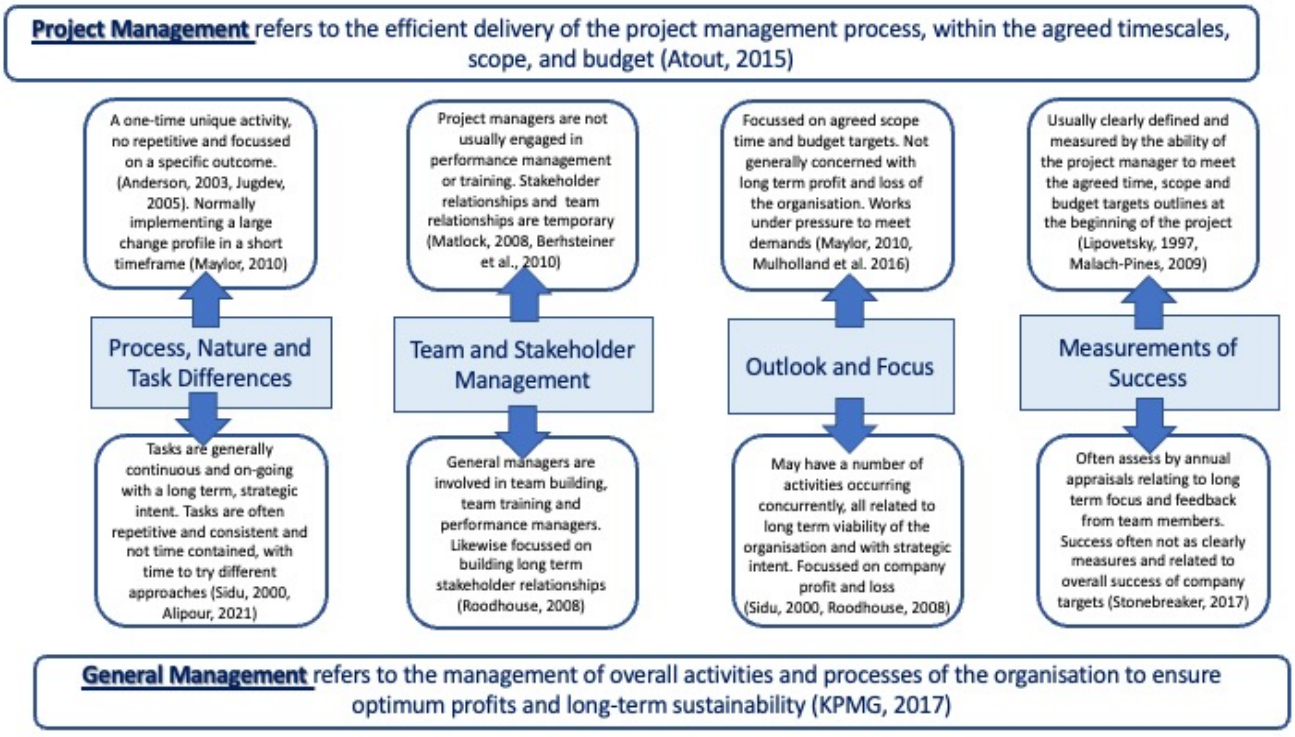
Theoretical concept	General management	Project management
Delineation of accountability	Often divided amongst actors who share parts of an activity and work in partnership (Bergsteiner, 2010)	Transient temporary relationship with team. Project manager has total accountability for agreed outcomes (MacDonald, 2019)
Clarity of the endeavour for which the individual is accountable	Often unclear without pre-determined boundaries and measurements (Bute, 2003)	Clear understanding of accountability relating to agreed measurements of scope, time, and budget (Atout, 2009)
Immediacy of the actions performed to complete tasks	Long term process with ability to discuss, debate and clarify (Müller, 2014)	Immediate action often required with limited opportunity for revision (Crawford, 2006)
Environment in which the accountability is positioned and enacted	Steady state with aim of achieving long term strategic goals (Saade, 2015)	Temporary environment (Goodman, 1976, Blaskovics, 2016)

The general manager has an obligation to think about the future of the organisation, this requires constant critical examination of the business, continuous attention to its current performance and resources, and

its evolving environment (Daft, 2021; Griffin, 2021: Schermerhorn, 2021). Project managers however, with a remit to deliver to a specific date, are less concerned with the long-term viability of the business and are totally focussed on the scope of the project for which they are accountable (Judev, 2005; Atout, 2010; Mansouri, 2013).

Figure 4 attempts to demonstrate the major differences that exist between the two varieties of management. There are, of course, some similarities between the activities and skills of a general manager and project manager but it is strongly suggested that although some generic skills are common to both, how they are used will be different depending on the situation.

Figure 4 A Comparison of Project Management and General Management Source: Author



Traditional approaches to the achievement of goals through people, either individually or working together in teams, have been formalised by classical management theorists (Fayol, 1947, Sheldon, 1951,

Parker-Follet, 1984). Generally, their ideas have revolved around the use of rational approaches, such as reward and recognition, to increase the effectiveness and efficiency of organisations through the control of people and the coordination of complex activities. One respected, and often quoted model of management is that of Fayol (1916, 1947) who proposed that management has five primary functions. Henri Fayol is widely regarded as the father of modern management. His management theories, mostly developed and published in the early 1900s, were a major influence on the development of industrial management practice throughout the twentieth century (Witzel, 2003; Bright et al., 2019; The Open University, 2020). Although Fayol was actively researching almost a century ago, scholars still identify his work as having relevance when studying current management practices (McNiff and Whitehead, 2000; Brunson, 2008; Pryor and Taneja, 2010; Mclean, 2011; Boon, 2021). Figure 5 demonstrates the relevance of the five tenets of Fayol's management approach and their relationship to project management despite this being a much newer discipline.

Figure 5 Fayol's Five General Management Functions Source: Author

	Fayol's Description	Alignment to Project Management (author's comments)
Technical	This represents what would be understood as 'operations' in today's business environment.	Project management is not usually involved in general operations but is focussed on the creation of something new, that will then, once implemented, become subsumed into general operations.
Commercial	This represents what would be understood as purchasing, sales, supply chain, and logistics.	Project management is not usually involved in the end-to-end commercial operational functions of the business but may be involved in the improvement of any of these aspects.
Financial	This represents what would be understood as the provision of capital funds, budgeting, and risk management.	Risk management and budgeting are actively involved in project management and are important components.
Security	This represents what would be understood as protection of people, property, information, and goods.	Project management is mainly concerned with looking after the project team, which is usually a temporary structure. It is, of course, constrained by normal business security measures.
Accounting	This represents what would be understood as the management of accounting, financial management on behalf of shareholders, stocktaking, costing and statistical analysis.	Project management is not immediately concerned with company accounting or stocktaking or costing. However, project management could loosely be described as a sub-set of accounting as increasing company profits is the long-term driver of many projects.

A detailed examination of these high-level definitions immediately highlights significant differences between the foci of general and project management. We identify that the general manager and the project manager both require sound communication and decision-making skills and the ability to manage potential conflicts within their teams (Riccucci, 2019; Bondarouk et al., 2020). Both operate in environments where power, influence, and politics are a consideration. The most significant differences

are those related to the organisational structure which, for the project manager, is temporary and often short-term. The team managed by the project manager is also likely to be temporary and the project manager is often not involved in human resource activities such as performance management, employment conditions, and payroll. These differences are widely recognised in the literature (Puch, 2007; Malach et al., 2009; Mishra et al., 2011; Parker et al., 2013; Macdonald et al., 2019).

Understanding the unique operational expectations of a project manager is important as it provides a comprehensive framework within which to position the project manager when considering their accountability demands. These special circumstances are well recognised in the literature (Sidu, 2000; Lewis, 2007; Lenfle, 2008; Anderson, 2016; Korhonen et al., 2016).

Having identified the limited body of work specifically focussed on the project manager's accountability, this research has looked at the literature that considers project management competencies, project success factors, the project planning phase, and waterfall methodology to search for any obtuse discourse on accountability.

2.4 The History of Accountability

Work by Klimoski (1972) and Klimoski and Ash (1974), focussed on accountability in negotiations. This work led to further conceptualisations of accountability with a wider focus. This catholic selection of topics included accountability in the public and private sector (Cummings, 1990), accountability in government (Shore, 2008), accountability in accounting (Bebbington, 2014), accountability in higher education (Aithal et al., 2021), and accountability in the nursing profession (Chesterton, 2021). The study of accountability and its challenges has influenced research into the impact of ethics and morality on the development of robotic artificial intelligence (AI) applications. This introduced the concept of 'accountability clusters' to link individuals, institutions, and machines (Toth, 2023). To summarise, the literature suggests that accountability is a concept that influences everything we do. As a result, it is difficult to trace the development of accountability as a maturing theoretical concept.

Tetlock (1985, expanded in 1992) proposed a new way of looking at accountability, suggesting it was a 'state of mind', a concept he called the 'phenomenological approach to accountability'. This theory of Tetlock's suggests that the focus of any research into accountability should be concerned with the individuals' subjective interpretation of the phenomenon, as opposed to objective mechanisms imposed on the person. Taking this a step further implies looking at how an individual's interpretation of their accountability drives their responses and dictates the ways in which they accept the imposition of accountability and change their behaviour to meet these demands. Frink et al., (2008) expand the concept of how individuals accept ownership of their accountability. They suggest that this is influenced by 'temporal considerations,' phenomena they describe as 'the effect of history between the giver and the receiver of accountability'. They propose that the environment in which the receiver operates can also influence the way they interpret their accountability. There is little in the literature expanding or explaining this view.

2.5 Defining Accountability as a General Construct

The Concise Oxford English Dictionary defines accountability as 'responsible for things to persons' and says that to 'account for' can also mean to 'answer for conduct of duty'. This notion of duty relates to other synonyms of accountability such as, responsibility, obligation, and "what ought to be done" (Roget's Thesaurus, 1978). The literature contains numerous examples of discipline-specific uses of the term accountability (Jensen and Meckling, 1976; Roberts, 1991; Dubnick and Justice, 2004; Messner, 2009), but all share the generic sociological meaning of reasons for conduct, influencing, and shaping individual and organisational behaviour (Tetlock, 1985). Some scholars argue that accountability constrains how people interpret and think about events (Tetlock., 1985; Bright, 2001), but others challenge this point of view by suggesting that accountability can influence behaviour positively as people respond to the challenge (Messner, 2009; Atout, 2009). Another suggestion is that accountability is an implicit answerability that arises when responsibility is accepted, and the acceptance creates an obligation to perform (Drucker, 1977; Atout, 2009; Söderlund, 2018). This confirms the difficulty of

defining the term, which is perceived as an intangible concept. Although accountability is often bestowed on someone by a third party, it is personally interpreted and enacted by the receiver, and considered as 'a perceived expectation that their actions will be evaluated and rewards or sanctions will be contingent on their performance '(Hall, 2011).

Hall et al., (2015) propose that the conventional method of imposing accountability demands on an individual typically involves the imposition of outcomes by an audience consisting of families, employers, and the broader societal milieu (Folger, 2001). More recent work by Alesovaska et al., (2019) has extended these ideas. They define accountability as a mechanism and propose that although accountability is often spoken of in singular terms, mechanisms have multiple forms and vary considerably in their designs and characteristics. Scholars distinguish formal from informal accountability (Romzek et al., 2012), hierarchical from horizontal (Schillemans, 2008, 2011), mandatory from voluntary (Koop, 2014), political from administrative (Romzek and Dubnick, 1987), as well as financial, performance, and procedural accountability (Behn, 2001). However, while the existence of different types of accountability mechanisms has been recognised in the literature, the consequences of these differences remain largely unexplored, and are still being considered (Yang, 2012; Schillemans, 2013; Breese, 2022: Hillard, 2023). When viewed as a general area of study accountability has been negatively linked with increased stereotyping (Frink and Klimoski, 1998), adverse employee satisfaction and performance (Thomas et al., 2002), job induced tensions (Hockwater et al., 2005), and flawed performance evaluations (Klimoski et al., 1990). These findings suggest that accountability is an important, dynamic, intriguing, and complicated social construct.

2.6 The Importance of Accountability

Accountability is a fundamental element in all societies and without an accountability structure individuals would be able to act without regards to consequences (Mitchel et al., 1998; Hall et al., 2003; Hall et al., 2007). Accountability plays a vital part in how we live our lives and how we behave, and

without it, it would be difficult to maintain social order (Fox, 2015;). Accountability has been described as the action taken to enforce vital societal norms (Semin and Manstead, 1983).

It is accepted that accountability affects behaviour and causes people to act in a certain manner. As an abstract concept it is difficult to define, and is interpreted differently depending on the owner, the situation, and their perception of the meaning. Early scholars recognised the importance of accountability, with Plato arguing that 'without accountability for our actions, we would behave unjustly'. Accountability is equated with answerability. It can be described as the acknowledgment and assumption of responsibility for actions, and decisions, encompassing the obligation to report, explain and be answerable for resulting consequences. (Janice, 1977; Dubnick, 2010; Hall, 2015). In short, accountability is important as it is the fundamental social principle that drives behaviour and influences the way we live our lives. Accountability influences what we think and how we think.

Several scholars have defined accountability as a mechanism for maintaining social order (Schotter, 2019; Scobie, 2020; Li 2022). Early studies suggested that there are two types of accountability. The first is based on the perceptions of accountability by the actor, or self-imposed accountability (Frink et al., 1998). This type of accountability is related to an individual's values and strongly held beliefs and can also be considered as a state in which an individual feels a sense of obligation to a situation or event (Cummings and Anton, 1990; Dose and Klimoski, 1995). This can be described as a state of mind, as opposed to a state of affairs. Therefore, personal interpretation and ownership of an action comes from within and is not imposed on the individual. Hall et al., (2015) however suggest that this is often not the way ownership of accountability is viewed by the person being held to account.

The willingness of individuals to embrace accountability is a critical factor in improving organisational performance. Trivedi (2020) asserts that in situations where there is a deficiency in organisational and cultural accountability, employees tend to squander time and energy by evading responsibility, offering excuses, and shifting blame. The absence of individual accountability frequently results in diminished

employee morale, leading to lower productivity, subpar organisational performance, and heightened employee attrition (Erichsen, 2020; Kessi et al., 2020).

There exists a straightforward and direct correlation between personal accountability and business performance, with employees who exhibit a strong sense of personal accountability consistently outperforming their counterparts who do not demonstrate individual accountability (Ghanem, 2019; Hwang, 2020; Redden, 2022).

2.7 Accountability in the Workplace

Several studies have looked at accountability in the workplace, for example, Hall et al., (2007) identify accountability as a potential stress factor and Laird et al., (2008) build on this concept, finding a direct relationship between accountability demands, job tension, and emotional exhaustion. Lanacich et al., (2010) identified a direct relationship between accountability, and depression at work, describing this as a "web of accountabilities". This is their descriptive term for the need of workers to juggle multiple accountabilities across multiple organisational structures within their working environment. More recent studies have looked at how managers choose to enact it (Breeze et al., 2022), and recommend that more attention is given to the giver in the accountability process.

Mackey et al., (2023) look specifically at bullying in the workplace and the accountability that sits with both the employer and the person doing the bullying. Hur (2022) considers accountability in the context of job insecurity and its effect on business performance. His research looks at how those who are made accountable approach these demands in relationship to their fundamental need to maintain their employment. He suggests that the need to keep a job has the potential to negatively affect the way the accountable person behaves. They found that the pressure of maintaining long-term work relationships and upholding their personal reputation diluted their performance in achieving outcomes and was likely to add strain and tension to the job.

There have been a number of theoretical lenses used to investigate accountability. Some researchers advocate the use of role theory, first used by Katz and Kahn, (1978,) and more recently by Breeze, (2022) and Dashborough, (2022). This theory is useful in that it describes the development of shared expectations between the giver and the receiver and the notion that multiple sets of expectations have an influence on the outcomes. Lin (2001) uses social capital theory, arguing that performance and well-being are directly influenced by accountability. Research by Frink (2008) uses meso-level theory. This model focuses entirely on the influence of the environment in which the accountability is being managed. Work by Di Vaio et al., (2023), examining the accountability of artificial intelligence as a fundamental stream of knowledge management for sustainable and resilient business models in supply chain management, combines resilience theory, institutional theory, legitimate and stakeholder theory. The use of so many theoretical approaches indicate that not only is accountability difficult to define, but that the layering of accountability across a wide variety of situations has necessitated the use of numerous theoretical approaches to consider the phenomenon.

In any discussions about accountability, there is an expectation that evaluations of performance have consequences of reward or sanction. Thoms (2002) suggests that overwhelmingly in the workplace, accountability is associated with negativity. He cites examples of unfavourable outcomes such as job loss, decreases in pay, or even legal action, if accountability demands are not met. This idea is explored in later research by Hong (2020) who suggests that negative performance feedback has a direct relationship to workplace stress and further under-performance, and Dalla et al., (2021) who looks at how decision-making quality is negatively influenced when the person being asked to make the decisions is put under unwelcome accountability pressures. These studies support Frink's position that accountability owners are under pressure to deliver expected outcomes and can expect negative consequences if these outcomes are not delivered. Other studies examine how individuals in the workplace are often given accountability for a task, with no choice as to whether they are willing to

accept it (Erichsen, 2020; Carol et al., 2019). The issue of willingness to accept accountability demands will be explored further in this study.

Much has been done to investigate the negative influences of accountability. Fink and Klimoski (1998) suggest that accountability is not 'universally positive', and that it has a 'dark side'. Their work was the focus of several further studies into the negative connotations, including linking accountability with negativity in age stereotyping (Gordon et al., 1999), with accounting and finance (Alderberg, 1978), and with poor performance outcomes in performance evaluations (Klimoski et al, 1990). More recent research into the relationship between accountability and negativity includes work by Jolovic et al., (2020) whose research suggests that banks in Croatia accepted no accountability for recent lack of profit to their shareholders; Uzelac et al., (2021) who looks at civil justice and the negative connotations of accountability of governments; and Hayden et al., (2021) whose research investigates the negative aspects of accountability in medicine.

To conclude, accountability is a fundamental element in all societies and without an accountability structure individuals would be able to act without regards to consequences (Mitchel et al., 1998; Hall et al., 2003; Hall et al., 2007). It is one of the foundations of behaviour and often dictates how we live our lives and how we behave. Accountability has been described as the action taken to enforce vital societal norms (Semin and Manstead, 1983). The act of being accountable provides structure and understanding to the way human beings behave and is an important aspect of how personal and business behaviours are influenced (Gossling, 2019; Eng et al., 2020)

2.8 Accountability and Project Management

The definitions of accountability in the context of project management reflect the generic features of the concept as discussed in the previous paragraph. Project managers, in their identification of perceived issues with accountability, used the terms 'informal', and 'formal' accountability. Investigating previous scholarly attention to these concepts proved difficult. The importance of formal and informal rules in the

workplace (Frink, 2008), and outcomes-based work-related tasks (Zellars et al., 2011) touch on the differences between the two, as did work by Royal and Hall (2012), which concentrated on the relationship between power, achievement, and consciousness (LeRoux, 2019; Keplinger, 2023).

Central to the notion of accountability is an object or context: what is accountability anchored to? In this research accountability is anchored to project outputs. Before moving on to the literature concerning project accountability it is necessary to define the terms ‘project’ and ‘project manager’.

2.9 Definition of Project

‘Projects’ are difficult to define. Overuse and misuse of the term ‘project management’ has caused confusion amongst academics and practitioners (Lundin and Soderholm, 1978; Drouin et al., 2013; Packendorff and Lindgren, 2014). The ubiquitous misuse of the term ‘project’ often results in general managers, with no project management experience, being given activities to manage that are called projects but are actually activities, or groups of activities, incorrectly labelled (Martin et al., 2010; Richardson, 2015). There is a need for clearer understanding, which in turn should result in improved understanding of the role of project governance. (Fortune, 2006; Geoghegan, 2008; Zwikael and Smyrk, 2011; MacDonald, 2020).

Project management industry bodies provide few guidelines as to the essential characteristics of projects. The question is whether a set of activities would benefit from being managed using a formal project management process, supervised by a project manager with specialised skills, or could they be delivered, just as effectively, by a general manager using general management skills? British Standards defines a project as, “a unique set of co-ordinated activities, with definite starting and finishing points, undertaken by an individual or organisation to meet specific objectives within defined schedule, cost and performance parameters” (British Standards Guide 6079:2019, Principles and Guidance for the Management of Projects). The APM offers a more convoluted definition which combines project management with the definition of a project: ‘Project management is the application of processes,

methods, skills, knowledge, and experience to achieve specific project objectives according to the project acceptance criteria within agreed parameters. Project management has final deliverables that are constrained to a finite timescale and budget' (UK Association of Project Management, 2018). The PMI however define a project as, 'a temporary endeavour to create a unique product or service' (Project Management Institute, 2014).

There is little agreement as to what constitutes a project. Some scholars note that the term is used for anything from a small task to a major group of activities and that its overuse has resulted in its application to a wide range of activities with unclear justification (Anderson and Merna, 2003; Gorog, 2013; Zwikael, 2018). Early studies considered projects to be unique activities, to this definition was added the concept of temporary organisations, and later the inclusion of the idea that projects should be seen as building blocks for the implementation of organisational strategy (Olsen, 1971; Cleland, 1994; Lundin and Soderholm, 1995; Gorog, 2013).

Other attempts at definitions have met with varying degrees of success. Some suggesting projects are, 'a one-time, complex, and unique set of activities carried out in a project organisation with time and budget constraints and with pre-defined results to be achieved and implemented'. Another saying, 'projects are activities made up of attributes including well-defined objectives, independent tasks, a variety of resources, a time frame, a uniqueness, a customer, and a degree of uncertainty'. Yet another that, 'projects are true entrepreneurial activities and pure occasions of sensemaking', and 'projects are changing the going concern and a specific, finite task to be accomplished (Weick, 1996; Guido and Clements ,1999; Meredith and Mantel, 2006; Obstfeld, 2012; Söderlund, 2013).

In the literature, a common theme emerges to suggest that a project is a one-time undertaking, with a specific goal, defined tasks, its own budget, and a schedule. In addition, it must have the characteristic of uniqueness, be associated with the unknown, and include some complexity and uncertainty (Goodman, 1967; Anantatmula, 2014; Bekker, 2014; Blaskovics, 2016).

To summarise, the literature suggests that a project has four key characteristics: an established objective; a defined lifespan; the objective of doing something that has not been done before; and specific time, cost, and performance requirements (Larson and Grey, 2014; Pitisis et al., 2014). This is the definition adopted for this study.

2.10 Definition of Project Manager

Accountability involves an accountable subject. As accountability for delivering outputs is owned by the project manager, it is prudent to define the term 'project manager' to better understand the distinctive skill set, and how this might differ from the skills of a general manager (Lebcir et al., 2006; Hanford, 2008; Poston et al., 2014).

As with consideration of the term "project" there is a similar lack of acceptable and consistent definitions of "project manager" (Jugdev et al., 2005; Laufer et al., 2015; Zwikael et al., 2018). The person engaged to manage a project can be called many things, including project manager, project officer, programme manager, project director, and project coordinator (Cicmil and Hodgson, 2006; Shenhar and Dvir, 2007; Müller, 2015). These terms can be confusing, and their usage is often ad hoc (Gorog, 2011). Industry bodies differ in their description, using terms such as "the person given the responsibility and authority to manage the project on a day-to-day basis to deliver the required products within the constraints' ([3]Prince2, 2009), and 'the person assigned by the performing organisation to lead the team that is responsible for achieving the project objectives' (Project Management Institute, 2013). While several scholars have attempted to define the term, there is an agreement that while the job title may be confusing, the fundamentals of the role are not (Newton (2009). Analysing and simplifying somewhat, the consensus seems to be that "the project manager has the sole responsibility for planning and managing the project" (Anantatmula, 2008; Andersen, 2016; Korhonen et al., 2016). Definitions unanimously confirm that

[3] This is a structured project management methodology and practitioner certification programme. The title stands for PRojects IN Controlled Environments, is used worldwide. Since 1996 over two million people have taken a Prince2 exam (Buehring, 2019).

accountability and authority are key aspects of the project manager's role (Gorog, 2013, Bourgoin, 2017; Zwikael, 2018; Alverenga, 2018).

The project manager is central to the mechanism of project management delivery (Franke, 2022). Project manager expertise encompasses the process whereby activities are managed using a distinct set of tools, processes, and procedures to achieve a specific objective within a finite timespan and to an agreed scope and budget (Müller, 2014; Atout, 2015; Shastri et al., 2021). There is agreement that project managers are ultimately accountable for whether projects fail or succeed (Ahrens, 1996; Söderlund 2012; Bergia, 2017). The project managers expertise lies in using a project management processes, procedures, tools, and methods to deliver agreed outcomes. This approach is considered by many to be the most cost-effective and timely way to deliver organisational change (Pace, 2019; Rehman et al, 2021). Buehring, (2019), defines the project manager as *'the person given the responsibility and authority to manage the project on a day-to-day basis to deliver the required products within the constraints. They select the team who will execute the project and oversee their work to make sure it's done properly and on time by following a plan'*. The Project Management Institute (2013) definition of the project manager is similar, suggesting the PM is 'the person assigned by the performing organisation to lead the team responsible for achieving the project objectives'. These definitions are simplified in many academic articles (Anantatmula, 2008; Andersen, 2016; Korhonen et al., 2016), to produce the following compressed definition: 'The project manager has the sole responsibility for planning and managing the project.' (Author, 2023). This is the definition adopted for this study. From these definitions we can ascertain that responsibility, accountability, and authority are key aspects of the role.

2.11 Accountability in the Context of Project Management

Accountability is a general term embracing such concepts as responsibility, integrity, efficiency, and good governance (Dubnick, 2002; Mulgan, 2003; O'Connell, 2005; Bovens, 2007). This includes the everyday definition of being answerable for one's actions when in a position of authority and

responsibility (Cleland et al., 1983; Mac Donald, 2020). How does this differ when applied to the accountability of the project manager? Some scholarly work refers directly to project management as an accountability process, characterised by the assignment of responsibility and accountability, led by a manager, and dedicated to the achievement of project outcomes (Leon, 1991, Burga and Rezania, 2017; MacDonald et al., 2019). Other researchers define project accountability as the state of being totally answerable for the satisfactory completion of a specific assignment, with the right levels of authority to be responsible for the outcome (Kerzner, 1979; Bourgoin, 2017; Smith-Ditizio 2018). Some scholars expand this concept and propose that a prerequisite for accountability for projects is an adequacy of authority (Leong, 1991; Henderson, 2016; Ibrahim et al., 2016; Bond-Barnard et al., 2017). None of these works explore accountability or authority in any detail. It is important to acknowledge the position of Söderlund, (2010) who suggests that that accountability in project management differs from accountability in general business in that interactions in project management occur in the context of a situation where the team conducting activities is temporary, and relationships are transient.

The definition of accountability in projects for this research is taken from Kerzner (1997) as, “the state of being totally answerable for the satisfactory completion of specific assignments or tasks”.

Limited attention has focussed on the accountability of the project manager (Garland, 2009; McGrath and Whitty, 2015; Turner and Müller, 2017; Derakhshan et al., 2019). While there is agreement that project managers are accountable for delivery (Leon, 1991), and must have the commensurate authority (Zwikael and Smyrk, 2011; Meredith, 2016), it is difficult to define for what, precisely, the project manager is accountable.

A few studies have linked project management and accountability. Leon (1991) suggested that ‘accountability provides a foundation from which the performance of the project manager can directly influence the success of the project’. Other scholars have built on this work, suggesting accountability relationships are important for implementing supply chain projects (Piatigorsky, 1998), suggesting

accountability needs to be greater in engineering projects (Walker, 2000), considering lack of accountability and project failure (Ika, 2012), and considering accountability and risk management (Zwikael and Smyrk, 2015). Work by Burga and Rezania (2017) and Rezania and Nixon, (2019) look at accountability arrangements across multiple stakeholders and consider the need for communication of progress. These limited studies suggest that accountability is an important aspect of the project managers remit identify potential issues if accountability is not enacted, but all fail to expand on the reasons for this or identify what measured could be taken to assist the project manager to achieve their agreed outcomes.

Rezania et al (2021) consider accountability to be the cornerstone of successful delivery and concentrate on project reporting and the dissemination of information to a wider project audience. Rezania and Baker (2019) focussed on the premise that organisations put accountability arrangements in place to guide the behaviour of their members and propose that accountability can be seen as a system for steering projects. They recommend that managers should be aware of how project managers view their accountability and how socialising accountability practices can help the project's management and the company's management interact positively. Many of these works identify a need to further explore how project managers view their accountability (Turner, 2006; Söderlund, 2010; Zwikael and Smyrk, 2011; Burga, 2017; Mac Donald, 2020).

Doholis-Lambert (2017) defines authority as a delegated property, whereas accountability is imposed. He suggests that to be accountable for something without having the necessary authority is demoralising, unproductive, and potentially leads to a toxic work environment. In short, authority is the power to give direction or make decisions and accountability is the obligation or willingness to accept responsibility or to account for one's actions. It is very difficult to be accountable for one's actions without the being able to authorise any actions related to the delivery of agreed outcomes (Stanitasas, 2019; Alverenga, 2019). Specifically considering the project manager, Rezania (2020) touches on this issue, proposing that project

managers are autonomous and therefore need the freedom to implement decisions in a timely manner, which suggests a requisite level of authority. Mac Donald (2019) also comments on the relationship between the two, finding that in the project management arena, accountability without authority has the potential to present unique challenges to the project manager and might have a deleterious effect on their ability to be accountable. However, this work stops short of offering further explanations. Scholars agree that project managers must have authority to be accountable but there are gaps in the literature which fails to explore this relationship in any detail, and makes little attempt to identify what, if any, are the consequences of an imbalance between the two. Work by Ahrens, (1996) Bovens, (2007), Müller et al., (2014), Burga (2015) and Turner et al., (2020) all consider accountability from a governance perspective from the project board upwards, proposing that formal direction stops at the level of the project board. Few studies have looked at this issue from the layer of the project management process, being the later that is owned by the project manager.

The literature generally affirms that the role of project manager is pivotal in the successful management of projects (Morgan, 1984, Müller et al., 2010, Teubner, 2018). It is argued that projects are associated with uncertainties, and that it is reasonable to assume that in projects, it is not if the plans will change, but when, and by how much. It is the project manager who possesses the skills to deal effectively and in a timely manner with these changes (Anantatmula, 2010). There may be no universally accepted definition of project manager, but the literature recognises that the role is multi-faceted and requires a broad skillset (Zielinski, 2005; Powers, 2009; Blomquist et al, 2010; Mustafaro, 2013; Korhonen et al., 2016).).

Plotting the development of research into accountability in projects has been challenging. The work appears to be limited. The first recorded person to consider accountability in projects was Leon (1991) who argued that accountability was the way performance could be addressed. This approach was adopted by Parris (1996) and expanded by Haynes (2012) who both suggest that by understanding accountability,

we can better understand the integrated project management approach, and attain improved outcomes. What is important to this study is the research by Leon that distinguishes between what he calls 'performance guarantees', and 'project outcome guarantees'. The first relates to the level of service provided and which may be connected to the training and experience of the individual project manager. The second, which is different and largely unrelated, relates to performance against project objectives and is measured against outcomes and results (Childs, 2001; Ewen et al., 2017).

Despite this important dichotomy, few scholars have built on the results of this work. Whilst considering the latter, this research focuses on the former, and particularly, the accountability of the project manager for delivering agreed processes and deliverables. Mengel (2008) and Ika et al., (2012) look at the concept of multiple accountabilities within projects but fail to specifically address those owned by the project manager. Too and Weaver (2014), in their study of the links between projects, programmes, and portfolios, mention the role of accountability, but despite its recognised importance, few studies have directly considered accountability mechanisms at the project management level.

Scholars have tackled the concept of accountability related to projects from many different angles. One such angle is the notion that accountability can influence the behaviour of the project manager (Bovens, 2007; Ruben and Rezania, 2017). The precise nature of that behaviour is not clarified, though research by Laughlin, (1987), expanded by Baker et al., (2010) concluded that conceptual models of accountability as a process are insufficient to explain the elements for which the project manager is accountable as they are, "skewed towards satisfying budgetary needs, but fail to consider the different levels of accountability related to different roles" (Meredith, 2014; MacDonald, 2019).

The relationship between accountability and authority was first identified by Leong (1991) who suggested that the relationship between the project manager and the client needs to be clearly defined and that for the project manager to be able to operate, there must be the appropriate balance between authority and accountability. He found that there was often a gap between the two. He called this gap the

‘authority gap’ and insisted that any imbalance will challenge the project’s success. In his view, the ‘authority problem’ has usually been viewed in terms of the project manager’s allocated authority. He describes aspects of authority, using the perspective of the person who gives it, and the perspective of the person who accepts it. This is supported by Barnard’s (1968) “acceptance theory” of authority. This states that, ‘the character of communication, or order, in a formal organisation by virtue of which it is accepted by a contributor to the organisation governs the action that he contributes’.

Several studies suggest that project managers need to have the appropriate levels of authority, particularly over the choice of project

t resources, if they are to be held accountable for their actions (Turner, 2004; Mengel, 2008; Ika et al., 2012). They emphasise the implications in terms of effective and timely decision-making on such factors as resource engagement, resource allocation, expenditure, and scheduling (Baird, 1991). Some scholars have attempted to quantify authority to identify whether project managers have the authority commensurate with their responsibilities (McGrath and Whitty, 2015; Müller, 2017; Derakhshan et al., 2019). There is some agreement that if a project manager is to be held accountable the project management processes, then they must be granted the authority to deploy the resources needed for project completion and to make the decisions needed to complete the actions within the agreed schedule (Zwikael and Smyrk, 2011; Meredith, 2016). Critically analysing the work by Zwikael and Smyrk, (2011) and Meredith, (2016), this research proposes that there is limited academic attention to date that concentrates on the way the project manager considers their scope of their accountability and what behaviours they display when they are accountable.

In the general context, there has been some consideration of the relationship between accountability and authority, focussing on the differences between external accountability measures and self-accountability. This is based on the proposition that some accountabilities emanate from the accountor and others from the accountee (Dose et al., 1995; Schlenker, 1997; Bovens, 1998; Berhsteiner and Avery, 2010). The

consensus is that this is often not clear and that the blurring of the lines between the two, negatively affects the way people address their accountability obligations (Burke, 2003). This is supported by the evidence that accountability is often seen as having a negative connotation in the general business environment (Moe, 1984; McGrath, 2018). The literature has little to say as to whether this also applies in project management environments.

Another approach explores how accountability arrangements affect project managers (Rezania et al, 2015; MacDonald et al., 2019). These studies proposed that project managers develop new skills in response to accountability demands, explaining that these demands are influenced by three areas. The first was described as the interactions between resource-based mechanisms. This they explained as the achievement orientation of the project manager, their experience, and the formal project management process. Secondly, contextual factors such as the degree of accountability without authority, the degree to which accountability is valued, and project complexity. Thirdly, the influence of effects such as the facilitation and people-management skills of the manager, and their ability to multi-task. The quality of both these research papers was limited by a failure to explain the exact natures of the new skills they claimed to have identified.

To conclude, a thorough review of the literature has identified that there has been limited attention paid to the accountability from the perspective of the person that is given it in the project - the project manager. Their views have hereto have not been considered. Therefore this study focusses on three areas that it has called the fundamentals of the accountability of the project manager, being the scope of the project manager's accountability, the way accountability is received and owned by the project manager, and the behavioural traits displayed by the project manager to maximise their ability to be accountable.

The following table, Figure 6, identifies the key concept of general accountability and compares these to accountability in project management.

Figure 6 Accountability in General Management and Project Management Source: Author

Fundamentals	Accountability as a general construct	Accountability specific to project management
Scope	Often related to company values and may be vague with multiple shared objectives. (Lanacich, 2010)	Operates in a temporary organisation. (Söderlund, 2010) Measured against clearly agreed targets of scope, time, and budget. (Haynes, 2020)
Ownership	Often directly related to rewards and sanctions. May have negative connotations. Accountability is often foisted upon the receiver, who usually has little or no input. (Frink, 1998)	Targets are personal to the actions of the project manager. (Ewen, 2017) Project manager has control over setting the targets. (Mac Donald, 2019)
Related Behaviours	The need to keep a job has the potential to negatively affect the way the accountable person behaves. Pressure of maintaining long-term work relationships and upholding their personal reputation may dilute performance in achieving outcomes. (Hur, 2020)	Accountability has a positive influence on the behaviour of the project manager as they strive to proactively embrace the given accountability and increase their skill set to improve their performance. (Ika et al., 2012)

2.12 Accountability Versus Responsibility

There are important conceptual distinctions between accountability and responsibility. In everyday language, people often use the terms accountability and responsibility synonymously (Brees et al., 2015; McGrath, 2018). Furthermore, the concepts are often confused, and many dictionaries define one, in terms of the other. The Collins Dictionary (2021) describes accountability as having the ability and authority to act without supervision. The Oxford dictionary and the Cambridge dictionary both associate accountability with responsibility, suggesting that it is to 'blame for something '(OED, 2019). The

Macquarie dictionary describes accountability as a burden of obligation (2018). Being held responsible for a behaviour or outcome is different from being held accountable for it (Kelley, 1973; Weiner, 1995).

Distinguishing between the two, however, is important in the context of this study. The confusion between responsibility and accountability can be characterised as a failure to separate the obligation to satisfactorily perform a task (responsibility) from the liability to ensure that it is satisfactorily done (accountability), suggesting that responsibility can be delegated, while accountability cannot (Whitty et al., 2015). Responsibility relates to the concept of being responsible for an act undertaken, while accountability simply refers to the concept of being called to account (Leraci, 2007; Cornock ,2011; Whitty et al., 2015).

To further clarify and distinguish between responsibility and accountability, one can consider the following legal metaphor: a judgment of responsibility is the verdict of either guilty or innocent, whereas a judgment of accountability is the assessment of appropriate punishment (Weiner, 1995). While judgments of responsibility and accountability are likely to be interrelated in the context of judgments at work, there are frequent instances where one does not necessarily lead to the other (Schlenker et al., 1994; Weiner, 1995, Cornick,2011). For example, consider a business development scenario. Imagine a sales team working on acquiring a new client for a company. Each team member has specific responsibilities, such as conducting market research, preparing presentations, and negotiating terms. The sales manager, in this case, is accountable for the success of the entire client acquisition process. Now, suppose the negotiations with the potential client encounter difficulties due to unforeseen changes in the market conditions. Despite the challenges, each team member fulfils their assigned tasks diligently. In this situation, the team members are responsible for their individual roles in the process, but the accountability for the overall success of securing the new client falls on the sales manager. The manager is accountable for addressing challenges, adjusting strategies, and ensuring the team collectively works towards the successful acquisition, even if external factors impact the outcome.

In projects this might be more subtle. Consider a scenario in which a team is working on a complex project in a business setting. The project manager assigns specific tasks to each team member, designating them as responsible for their respective tasks. However, the overall success of the project is contingent on various factors, and external circumstances beyond the control of individual team members may impact the outcome. In this context, a team member may be responsible for a particular aspect of the project, diligently completing their tasks as assigned. However, if unforeseen challenges or external factors lead to a setback in the project, the project manager, as the accountable party, may be held responsible for the overall success or failure of the project. In this way, the individual team member is responsible for their assigned tasks, but ultimate accountability for the project's outcome rests with the project manager.

Studies by Leraci, (2007), Cornock, (2011) and Mulholland, (2016), all agree that for project managers to be accountable, they need to have authority over the task or role being undertaken, and without this authority any talk of accountability is merely paying lip service to the term. This position acknowledges that the concept of accountability implies liability for ensuring a task is completed satisfactorily, whereas responsibility is the obligation to satisfactorily perform a task (Pinto, 2013; Whitty et al., 2015).

2.13 Governance and its Relationship to Accountability

Corporate governance comprises the rules and practices by which a firm is directed and controlled. This involves balancing the interests of a company's diverse stakeholders, such as shareholders, management executives, employees, customers, suppliers, financiers, the government, and the community (Mont et al., 2020). Since corporate governance also provides the framework for attaining a company's objectives, it encompasses every sphere of management, from action plans and internal controls to performance measurement and corporate disclosure. A company’s governance should be based on accountability, ownership, and transparency and fulfils an important role in showing investors a company's direction and business integrity (Kaler, 2002; Styhre, 2018). Without a governance structure, an organisation risks

conflicts and inconsistencies in its efforts to achieve organisational goals. This can result in costly inefficiencies and have a negative impact on both smooth running and bottom-line profitability (Müller, 2012). The pillars of good governance are transparency, accountability, responsibility, and fairness (Millstein et al., 1998; Müller, 2017). In the field of general management, governance, originating from the Latin word "gubernare" meaning "to steer", puts in place a framework that supports ethical decision making and managerial action (Zwikael and Smyrk, 2015; Samset and Volden, 2016). This definition can also be used to describe the activity of governance in the project management environment.

Project governance has a much narrower focus and can be defined as the framework, processes, and structures that guide and oversee a project throughout its lifecycle, ensuring alignment with organizational goals, stakeholder expectations, and regulatory requirements (Too and Weaver, 2014). Project governance can be defined as the delivery framework within which decisions are made, being a system by which a project is directed, controlled, and held to account (Garland, 2009; Turner, McGrath, and Whitty, 2015; Müller, 2017). As applied to project activities, it coexists with the corporate governance framework. This position is supported by Zwikael and Smyrk, (2015), who propose that projects, as temporary organisations, require their own governance structures due to their distinctive strategic objectives and other special characteristics. From a strategic viewpoint, project governance comprises the value systems, responsibilities, processes, and policies that exist to allow projects to achieve organisational objectives in the best interests of internal and external stakeholders, and the corporation itself (Müller, 2009; Wiesenthal and Wilden, 2014). While the project manager controls the organisation and conduct of activities of the project, project governance defines the institutional environment within which project decisions are made and ensures that the decisions made are consistent with project objectives and stakeholder interests (PMI, 2016). Therefore, general project governance is related to ensuring that projects realise the benefits listed in the business case and support the implementation of organisational strategy (Thorp, 2001; APM, 2011; Jenner, 2015; Turner, Zwikael and Smyrk, 2015; Hjelmbrekke, Klakegg, and Lohne, 2017).

Project governance as an enabler of accountability has received recent attention. Research by Zengh et al., (2022) examines the distinct effectiveness of various governance mechanisms on influencing relational behaviour, especially in megaprojects. Research by Van Pelt et al., (2022) looks at governance as a multi-dimensional phenomenon, and research by Qui et al., (2022) elaborates on whence institutional complexity emerges and how institutional complexity affects project outcomes and shapes actors' behaviours. Research by Unterhitzenberger et al., (2020) considers the fairness of project governance and the interaction between the project board and the wider business. However, all these studies consider governance in terms of the relationship between the decision-making responsibilities of the project board members and the relationship between project outcomes and the strategic direction of the organisation. None of these studies consider the project managers perception of accountability.

Some scholars have attempted to define project governance, suggesting five key principles for a robust project governance model: A single point of accountability; a service delivery focus; separation of project and organisational governance; separate stakeholder management, and dedicated decision-making processes (Garland, 2009; Turner and Müller, 2009; Brunet, 2019). Recent works have added more aspects, including project prioritisation, optimised use of resources, the existence of a supreme hierarchical authority, the effective management of stakeholders, and a control and monitoring system (Tiwana and Kiel, 2009; Maldono et al., 2010; Ruska et al., 2011; Müller et al., 2019; Unterhitzenberger et al., 2020; Pelt, 2021). Governance is usually defined in terms of policies, processes, roles, and responsibilities and it has been found that in projects, governance influences the behaviour of those involved in delivery in multiple ways (Olsen, 1971; Turner, 2014).

Most governance studies focus on stakeholders external to the project (Derakhshan et al., 2019). Few studies have concentrated on governance within projects (Millstein et al., 1998; Ahola et al., 2014; Müller, 2017). Research by McEvilly et al., (2014), Simard et al., (2014) and expanded by MacDonald et al., (2019) and Rezania et al., (2020) suggests that project governance ambiguity has a negative impact

on project manager performance. Although this highlights the importance of governance, none of these studies discuss what these negative impacts might be. The scarcity of research and lack of a generally accepted definition confirms this immaturity (Weill and Ross, 2004; Bekker and Steyn, 2009; Gudergan, and Clegg, 2014; Too and Weaver, 2014; Zwikael and Smyrk, 2015). When project governance has been studied from a theoretical perspective there has been limited consensus on what elements constitute a project governance model (Lechler and Cohen, 2009; Zwikael and Smyrk, 2015; Levie et al., 2017).

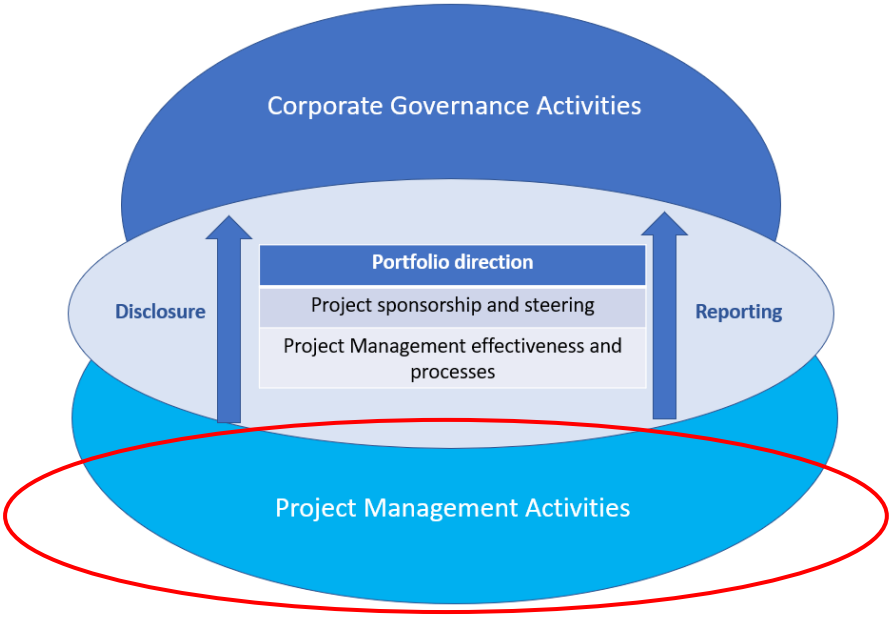
Unterhitzenberger et al., (2020) consider accountability and governance to be a combined multi-level phenomenon spanning from the client organisation, via the project, to contractors and suppliers. Turner and Müller, (2017) and Derakhshan et al., (2019), look at the relationship between the project and the external suppliers but ignore the issue of accountability from the perspective of the project manager. Additional work by Ata ul Musawir et al., (2014) analyses effective project governance, benefit management, and project success, emphasising the importance of accountability to ensure that strategic goals are met. However, they too fail to investigate the accountability demands of the project manager. These topics are expanded by Too and Weaver (2014) and Mushwari et al., (2020) who suggest that accountability is a subset of governance.

A significant number of academic papers argue that effective completion of projects requires knowledge to be dispersed amongst various participants in the governance framework (Lappi, 2019; Musawir, 2020). This implies the need for a collaborative approach to facilitate the sharing and exchange of knowledge. The sponsor and steering group have the ultimate responsibility for project success and form the body that manages the governance of the project (Müller, 2014; Silvius, 2019). Their role includes appointing the project manager and setting the parameters of scope, time, and budget. They are also responsible for defining the goals to be achieved within these limits (Söderlund, 2012; Rama et al.,2014). Recent work has identified that the sponsor and steering group delegate authority to the project manager, but that often the detailed boundaries of this authority are not clearly defined, and often an informal relationship

develops that depends on the establishment of trust between the project manager and the project board (Bredillet, 2007; Rezania, 2014; Silvius,2019; Agua, 2020; Mac Donald et al., 2020).

What does this look like in practice? Figure 7 shows the different levels of governance that often exist in the project setting.

Figure 7 Demonstrating the Levels of Project Governance Source: Author



This diagram is useful in that it distinguishes between corporate governance and project governance. The former refers to the extent to which the business is managed using projects, the latter addresses the decision-making capacity and authority of project and programme managers necessary to execute these projects. There appears to be limited academic attention paid to the area circled in red, the area containing the project manager's decision-making boundaries.

In discussing the authority of the project manager, the APM states clearly that it perceives governance to be the flexible and intelligent application of principles rather than the strict application of processes and methods (Association of Project Management, 2015). In practice, formal governance often stops at the level of the steering committee, and this is the only link between the temporary and permanent

organisation (Simard et al., 2014; Brunet, 2019). Project managers look to a governance model to provide them with the structures of authority, and processes to allocate resources, and coordinate and control project activities (Müller, 2009; Pinto, 2014). In practical terms this might equate to the project manager having the authority to engage the project team, and the authority to dismiss a team member who is not performing to the required standard. It could also equate to the project manager having the authority to use the agreed budget as required and being permitted to deal with an agreed level of day-to-day decision-making without needing to seek endorsement (Cote, 2000; Burga, 2017).

To conclude, the practical relationships between accountability, authority, and governance, appear to be poorly considered in the literature with limited attempts to consider these in the context of the project manager (Garland, 2009; Crawford et al., 2009; Bovens, 2017). This leads on to a review of the literature related to authority as a general concept and specifically to authority in the context pf project management.

2.14 Authority

Authority as a general concept has received much academic attention (Ahrens, 1996; Bovens, 2007; Crawford et al., 2008; Biesenthal and Wilden, 2014; Müller et al., 2014). The literature starts with a hierarchical approach, moves to include expertise as a factor, and proceeds to consider the individual in possession of authority and the individual accepting authority (Kahn, 1994; Madlock, 2008; Hetland, 2010; Smith–Ditizio, 2018; Bourgoin, 2017). Concepts such as the use of power to control, based on custom and patriarchy, have been well documented (Weber, 1922; Albernese, 1973; Aghion et al., 1997). More recent studies of authority in business environments have identified newly emerging patterns that emphasise the person, the role, and expertise. These studies have posited two types of authority. These are formal, based on the right to decide, and real, defined as who has real control over decisions (Ginsberg, 2016; Wilson, 2016; Silverman et al., 2014; Evans, 2021). These studies challenge rigid dependency-forming authority relationships and instead emphasise the need for lateral relationships and

mutual interaction between project teams (Bond-Barnard et al., 2017). Considering acceptance and cooperation, they suggest that successful relationships are based on trust and collaboration and identify these factors as key elements of both accepting decisions and acting on them (Walker and Lloyd-Walker, 2015; Henderson, 2016). Recent scholars build on this concept and argue that cross-functional teams require trust to engage in collaboration and facilitate cooperation (Buvik and Rolfson, 2015; Ibrahim et al., 2016; Bourgoin et al., 2020).

Studies have recognised that as work practices become less bureaucratic, the bases of authority, such as position, expertise, and subordinate acquiescence, needs reconsideration (Kuhn et al., 2017). Specifically, in projects, situations are fluid and fragmented, so any understanding based on hierarchical theories may not work, as stability, usually not extant in project teams, is the exception, not the norm. (O'Mahoney, 2006; Toivonen, 2014). There have been studies carried out on acceptance theories, which consider authority as a hierarchical concept. In accepting the subordinate position, an individual is displaying willingness to participate, and in this situation, power is held by the person accepting the authority, as it is their reaction that determines the outcomes (Kahn et al., 1994; Simon, 1997; Madlock, 2008; Hetland et al.,2010; Smith-Ditizio, 2018).

Although research suggests there is a relationship between the delegation of authority and the ownership of accountability, there remains a gap in the work focussing on accountability and authority specific to the project manager, (Schlenker et al., 1994; Frink and Klimoski; 1998; Bovens, 2007).

2.15 Accountability and Project Management Competencies

The concept of competency has been broad, elusive, and diffuse for decades (Boyatzis, 1982; Stevenson and Starkweather, 2010; Ahsan et al., 2013). However, the most widely accepted definition of competency is the combination of knowledge, skill, and attitude (Crawford, 2005; Müller and Turner, 2010; Orr et al., 2010; Baumotte et al., 2013; Hanna et al., 2016; Ahmed, 2020). Several academic surveys resulted in lists of competencies relevant to project managers (Dulewicz and Higgs, 2005;

Meredith, 2009; Stevenson and Starkweather, 2010; Ahsan et al., 2013, Alverenga, 2019). In addition, project management institutions have developed competency models for project management, such as the Project Management Competency Development Framework (PMI, 2013) and the International Project Management Association Competence Baseline (Loufrani-Fedida and Missonier, 2015). As a result, there has been a recent surge in the interest in project management competencies, placing project managers and their competencies in the spotlight (Chipulu et al., 2013; Loufrani-Fedida and Missonier, 2015; Zhao, 2020; Aretoulis, 2020). Project management competencies remains a field of study that is regularly debated (Moradi, 2020; Alverenga et al 2022).

Project management competencies are important and well documented under the categories of intellectual, managerial, and emotional (Crawford, 2007; Schehul, 2009; Gomez, 2012). These competencies have been the subject of debate over recent years as project management has received increased academic attention (Cowie, 2003; Turner and Müller, 2005; Johnson et al, 2008; Chen, 2019; Alverenga, 2019; Martin, 2021). In the last thirty years there has been a growing adoption of project management worldwide (Whittington et al., 1992-1996; Joslin, 2016; KPMG, 2002) and scholars have looked at the generic skills required to manage projects across all industry groups. The consensus is that project managers need a common suite of competencies to take accountability for delivering the project components (Newton 2009; Müller, 2013). These may be augmented by industry specific knowledge (Chipulu, 2013). There is limited evidence that this research has looked at the relationships between these competencies and the exercise of accountability practiced by the project manager.

Much emphasis has been put on distinguishing between leaders who use ideas to lead people and organisations into the future, and managers who deal with day-to-day-issues, (Nauhauser, 2007; Morris and Geraldi, 2011). Other researchers who insist on the need for both management styles (Bovens, 1988; French et al., 1996; Davis et al., 2011; Flyvberg, 2011; Cohen, 2013). Strong people skills, and good organisational skills are required to manage day-to-day issues, but transformational leadership is also

needed to drive through project changes (Holt and Purchase, 2003; Bourne and Walker 2004; Van Ingen, 2007). Recent attention to project management competencies, (Obradovic, 2019; Podgorska et al., 2019; Alverenga, 2019; Allen, 2021), strives to identify the competencies the project manage should have, list what these might be, and why they are important. The consensus is that project managers need a common suite of competencies to take accountability for delivering the project components (Newton 2009; Müller, 2013). These include the ability to make sound decisions, effective communication skills, the ability to manage teams, and the ability to think critically. These skills may be augmented by industry specific knowledge (Chipulu, 2013). There appears to be no work that links competencies with accountability from the perspective of the project manager.

The study of project manager competencies is not new. A large body of work on project manager competencies exists from as early as 1985. Project managers play the most important role in project success and their competencies are their main asset in meeting expectations and realising project goals (Smith et al., 1984; Katz and Allen, 1985; Beer et al., 1990; Karpin, 1995; Brown and Eisenhardt, 1995; Crawford, 2000, 2005; Geoghegan and Dulewicz, 2008; Pinto and Kharbanda, 2011, Müller, 2017). A study by Toney (2001) showed that project managers have direct influence over 55-65 percent of project success. Additionally, research by Gartner proved that insufficient project manager competency accounts for 60 percent of project failures (MacInnis, 2003). Müller and Turner (2007) also proved the positive correlation between the project manager's leadership competencies and project success (Müller and Turner, 2007). The importance of project managers' competencies in their effectiveness and subsequently their influence on project success has led to many studies which have produced new research-based understanding and some research standards of practice (Crawford, 2000; Chipulu et al., 2013; Radu, 2014). Abraham et al. (2001) also defines competency as a range of different characteristics, behaviours, and traits required for effective job performance. According to another definition, the PMI (2017) stated that individual competence is the application of knowledge, skills, and abilities to achieve the desired results (PMI 2017). PMI PMCD.3 (Project Manager's Competency Development framework) also

mentioned that competent project managers consistently apply their project management knowledge to increase the likelihood of delivering projects that meet the stakeholders' requirements (PMCD.3, 2017).

This research proposes that there are limited studies have looked at the relationship between the competencies of the project manager and the requisite levels of levels of authority and control required to operate in the multidisciplinary context of projects (Globerson and Zwikael, 2002; Laufer et al.,2015). It is not intended in this study to attempt to fill this gap, but this may be another area to be considered in further research. This research will however give project managers an opportunity to express an opinion as to whether the skills and experience (i.e., competencies) of the project manager have a direct influence on their ability to meet accountability demands.

2.16 Accountability and Project Success

While the literature reveals a large body of work on the topic of project success, academics have difficulty agreeing on how it should be measured (Jugdev and Müller, 2005; Morris and Hough, 1987; Wateridge, 1998; Turner, 1999; Badewi, 2016; James, 2019). Some research attempts to define project success in terms of input and output. The output orientated perspective looks at success criteria - identifying what success looks like. The input orientated perspective is interested in critical success factors – identifying what attributes the project and project manager will need to enable the project to meet the success criteria. (Cooke-Davis, 2002; Fortune-White 2006; Blaskovics, 2016). The term 'critical success factor' was first used by Rockhart in 1982 in the context of information systems projects, and scholars have built on this work. Building on this definition, further work by Cooke Davis, (2002), Kerzner (2009) and more recently Turner, (2013), all consider the interrelationship between success criteria and success factors to assess the overall success of a project. This body of work concentrates on how to assess the success of projects, identifying efficient project implementation, effecting desired change; successful achievement of scope, time and budget targets, and stakeholder satisfaction (Atkinson, 1999; Baccarini, 1999; Müller, 2005; Turner, 2013; Blaskovics, 2016). Recent work by Young et al., (2020) attempts to identify the

relationship between project governance and project success. None of the work discussed above includes accountability in their deliberations. In 2020 the project Management Journal advised that it would not be accepting any research on the topic of project success for a three-year period. It is not the intent of this study to consider the relationship between accountability and project success, but it is acknowledged that future scholars might tackle this issue once project success research is in back in favour.

2.17 Gaps, Themes, and Research Questions

The review of accountability in the context of project management uncovers several areas of limited, if any, understanding that warrant attention.

The first gap relates to the clarification of the scope of the accountability afforded the project manager, with no work considering this from the project manager's perspective.

There is academic agreement that the definition and scope of accountability is limited (Rezania, 2007; Bekker, 2014). Mac Donald (2019) defines accountability in projects as the state of being answerable for the satisfactory completion of a specific assignment but fails to investigate this issue from the perspective of the project manager. There is little indication in the literature that distinguishes between project objectives, which are the responsibility of the project board, and project processes, which are those elements for which the project manager is held accountable (Mengel, 2008; Ika et al., 2012). Burga and Rezania (2017) suggest that accountability is a process dedicated to achieving an outcome, but do not expand on how this is accepted or enacted.

Unterhitzenberger et al., (2020) consider accountability and governance to be a combined multi-level phenomenon spanning from the client organisation, via the project, to contractors and suppliers. Turner and Müller, (2017) and Derakhshan et al., (2019), look at the relationship between the project and the external suppliers but ignore the issue of accountability from the perspective of the project manager. Additional work by Ata ul Musawir et al., (2014) analyses effective project governance, benefit management, and project success, emphasising the importance of accountability to ensure that strategic

goals are met. However, they too fail to investigate the scope of the accountability demands of the project manager.

While there is agreement that project managers are accountable for delivery (Leon, 1991; Zwikael and Smyrk, 2011; Meredith, 2016), it is difficult to define precisely for what the project manager is accountable. (Garland, 2009; McGrath and Whitty, 2015; Turner and Müller, 2017; Derakhshan et al., 2019).

This gap directs RQ1:

RQ1 How do project managers define the scope of their accountability?

The second gap relates to how the project manager responds to their accountability demands and what behaviours they might exhibit to maximise their ability to meet these demands.

As previously outlined, accountability in project management is of paramount importance because it fosters a culture of responsibility, ownership, and transparency throughout the project lifecycle (Gido, 2014; Kerzner, 2017). It ensures that every individual involved in the project understands their roles, acknowledges their commitments, and takes responsibility for their actions and outcomes. Accountability drives individuals to perform at their best, knowing that they will be answerable for their contributions, team members are motivated to meet deadlines, deliver quality work, and strive for project success (Belout 2004; Turner, 2005; Andriopoulos, 2009). Stakeholders, such as clients and sponsors, place trust in project teams that demonstrate accountability. Consistently meeting commitments builds confidence in the project's success and strengthens relationships with stakeholders. (Kortantamer, 2020; Kerzner, 2022). When people take ownership of their actions, they are more likely to think critically and make informed decisions. Accountability empowers project managers to weigh the consequences of their choices and consider the overall impact on the project's progress. (Ika, 2010; Hurley, 2019).

There appears to be a gap in the literature that addresses the way the project manager behaves towards the accountability demanded of them. This issue is dealt with in part by work from scholars such as Schlenker et al., 1994, Frink and Klimoski; 1998 and Bovens, 2007. This line of enquiry suggests there is a relationship between the delegation of authority and the ownership of accountability, but there remains a gap in the work focussing on accountability and authority specific to projects, with emphasis on the manipulation of possession and acceptance. There have been some studies carried out on acceptance theories, which consider authority as a hierarchical concept. These works propose that in accepting the subordinate position, an individual is displaying willingness to participate, and in this situation, power is held by the person accepting the authority, as it is their reaction that determines the outcomes (Kahn et al., 1994; Simon, 1997; Madlock, 2008; Hetland et al.,2010; Smith-Ditizio, 2018). This concept has not been explored from a project management perspective.

Recent studies (Rezania et al, 2015; Mac Donald et al., 2019) explores accountability arrangements and how they affect project managers. These works have proposed that project managers develop new skills in response to accountability demands. They suggested accountability arrangements were influenced by the triangulation of the achievement orientation of the project manager, their experience, and the formal project management process; contextual factors such as the degree of accountability without authority, the degree to which accountability is valued, and project complexity; and the influence of effects such as the facilitation and people-management skills of the manager, and their ability to multi-task. Both these papers failed to explore the behaviours that might be related to any accountability arrangements.

Research by Rezania et al., (2019) look at accountability demands from the perspective of the way the project manager uses artefacts as an enabler. They suggest these artefacts play an important role in translating accountability and mention the project plan but stop short of investigating any specifics such as how these artefacts are developed and utilised, and how important they are from the perspective of the project manager.

No comprehensive study exists that delves deeply into the ways in which project managers navigate and respond to the accountability bestowed upon them. Furthermore, there is a notable absence of exploration into the various behaviours project managers may adopt to effectively meet the demands of accountability and drive successful project outcomes. This gap in research overlooks crucial insights into the strategies, actions, and approaches employed by project managers to fulfill their responsibilities and deliver desired results within their roles. Therefore, there is a pressing need for dedicated investigation into this area to better understand the dynamics of accountability in project management and the behavioural mechanisms that contribute to its fulfilment.

This gap directs RQ2:

RQ2 How do project managers respond to their accountability demands and what behaviours do project managers exhibit to maximise their ability to meet their accountability demands?

The third gap relates to how the project manager perceives the relationship between accountability and authority and to what extent a possible imbalance, previously identified by project managers, may have on their ability to be accountable.

Authority refers to the power or right to give orders, make decisions, and enforce obedience. In project management, authority typically comes from a formal position within the organizational hierarchy or is delegated by higher management. It allows project managers to direct team members, allocate resources, and make decisions that affect the project's outcome.

Accountability, on the other hand, is the obligation to answer for the successful completion of tasks, the fulfilment of responsibilities, and the consequences of one's actions or decisions. Accountability involves being answerable for the results achieved, regardless of whether the individual has the formal authority to execute every task necessary for success.

The literature suggests that there has been some consideration of the relationship between accountability and authority, focussing on the differences between external accountability measures and self-accountability, (Dose et al., 1995; Schlenker, 1997; Bovens, 1998; Berhsteiner and Avery, 2010). There is a relationship between accountability and authority has the possibility of impacting a project manager's ability to be effective (Muller, 2017). When authority and accountability are aligned, project managers are empowered to make timely decisions, take ownership of outcomes, and drive project success. However, when there is a disconnect between the two, it can lead to inefficiencies, conflicts, and ultimately, project failure. (Hetland et al., 2010; Smith-Ditizio, 2018). Additionally, there is evidence that accountability is often seen as having a negative connotation in the general business environment (Moe, 1984; McGrath, 2018). The literature has little to say as to whether this is the case in project management.

This gap directs RQ3:

RQ3: What do project managers perceive to be the relationship between accountability and authority, and what affect does this relationship have on their ability to be accountable?

To summarise, the gaps in the literature include a limited examination of what the project manager views as the scope of their accountability, how the project manager responds when given accountability, and the relationship between being accountable and having the authority to manage the associated tasks that are related to being accountable for specific outcomes. These newly discovered gaps have directed and motivated the development of the research questions.

This study focuses on the project manager as its primary unit of analysis, acknowledging that alternatively, the project itself could have been the focus. However, the choice was guided by literature indicating a lack of attention to the project manager's perspective on accountability within project

structures. Thus, the study exclusively considers the viewpoints of project managers, driven by their self-identified concerns about accountability within their professional community and the scholarly need to comprehend their perspective. This emphasis serves two purposes: firstly, to address identified issues within the project management community, and secondly, to enrich our understanding of the project manager's viewpoint, as highlighted by various scholars. While this study values the project manager's input, it also recognizes the potential necessity for further exploration, possibly involving other stakeholders like project boards, to provide a comprehensive context for improved comprehension and management. (Söderlund, 2010; Zwikael and Smyrk, 2011; Bredillet, 2013; Korhonen, 2016; Burga, 2017; Rezania, 2019).

2.18 Chapter Summary

This chapter has outlined the processes undertaken to execute a detailed literature review and describes the conclusions reached. Positioning accountability within general management theory and then comparing this within the narrower sphere of project management, the chapter identifies the gaps in our understanding of the fundamental accountability demands placed on project managers. The literature review has also identified that research focussing on the scope of the accountability of the project manager is limited.

Due to the limited academic attention paid to accountability from the perspective of the project manager, and particularly to how accountability influences the project manager’s behaviour, the search net has been cast wider than would normally be expected. This has been to ensure that any minor references to accountability, even those included in other areas of project management research, have been given due attention.

To conclude, while in recent years project management has been more widely researched, this literature review has identified that academic attention given investigating accountability from the perspective of the project manager has been limited. Therefore, this study proposes that there is limited research on

explores three key areas hitherto not investigated in any detail. The first of these is what the project manager considers the scope of their accountability. The second is how the project manager responds to their accountability demands and what behaviours do they exhibit to maximise their ability to meet their accountability demands. Thirdly, what do project managers perceive to be the relationship between accountability and authority. The next chapter looks at the conceptual framework.

Chapter 3 Conceptual Analysis

3.1 Introduction

Having identified the research questions, this chapter considers the theoretical approach. It explains how participatory theory was chosen to analyse the data. Justifying why Laughlin's accountability model was identified as a useful visual aid, the chapter then moves on to explain the conceptual framework for this study and justifies the research approach.

3.2 The Need for Theory

There is on-going academic debate concerning the question of what constitutes good theory and what is the best way to build it (Skyttner, 2005; Greig et al., 2007; Wood et al., 2018). As early as 1989, the Academy of Management Review dedicated a special issue to theory-building and followed this up in 1994 with a second issue on the same topic (AMR 1999, Issue 4). Since then, there have been a stream of articles intent on improving the understanding of what constitutes theory and what is a theoretic contribution (Kerlinger 1973; Conlon, 2002; Kilduff, 2006; Wood et al., 2018). Good theory helps to identify relationships between topics being studied - the 'how and why' and guides research towards crucial questions (Gioia and Pitre, 1990; Hitt and Smith, 2005).

One criticism of academic studies of project management is that they have had a sparse theoretical foundation and few general concepts (Turner, 1999; Koskela and Howell, 2002; Sauer and Reich, 2009). When undertaking social science research related to practice, to be useful the results must have relevancy and impact (Pettigrew, 2011). Some scholars suggest that project management research is usually not empirical and therefore unacceptable to mainstream management journals, and secondly that the general view of project management is myopic, the latter implying that projects are viewed as tools, and this limits the diversity of the theoretical perspective (Packendorff, 1995; Müller et al., 2018). Others suggest

that the lack of credibility in project management theory is caused by adopting a narrow focus which in turn is related to the newness of the topic (Van de Ven,1989; DiMaggio, 1995; Shenhar and Dvir, 2004).

Some scholars argue that while the of lenses owned by project management are very few, quality data analysis can still be performed with lenses "borrowed" from other fields (Sauer and Reich, 2009; Müller, 2014). As project management research grows there is a need to find lenses that are useful and fit for purpose. Recent attempts to develop universal theories for project management have not been entirely successful (Snider and Nissen, 2003; Kwak and Anbari, 2009). Some academics go further and deny the possibility of describing the complexity and unique nature of projects in an all-encompassing theory (Söderlund, 2004; Bredillet, 2006; Müller, 2014). An example of the successful borrowing of theoretical lenses is demonstrated in the work by Thomas, Cicmil and George (2012) who use management innovation theory to examine project management competencies and leadership styles.

There have been several theories used to study different attributes of project management. Importantly, none of these theories can accommodate accountability. Agency theory has been adopted by some scholars (Turner et al., 2010; Zwikael and Smyrk, 2015; RC Mahaney, 2011; Su et al, 2018). This theory provides scholars with an opportunity to consider the relationships between the principal and agent, with a focus on risk factors. Although the interplay of relationships plays an important part in looking at accountability, agency theory fails to consider other important aspects of project management such as time scales. Agency theory was considered a possibility for this research but was rejected in favour of participatory theory which better recognises the nature of project management. Another theory that has been used in project management research is Transactional Cost Economics Theory (Turner and Keegan, 2001; Williamson et al., 2006; Müller et al., 2015). This lens is heavily focussed on costs and outsourcing so was rejected as being unsuitable for this research. Recent use of Stewardship Theory has enabled scholars of project management to consider the link between the project and organisational objectives (Turner and Keegan, 2001; Toivonen, 2014). Resource Dependency Theory has also been adopted to

investigate how project resources are prioritised and allocated (Thompson, 2011). Both of these theories were considered and rejected as unsuitable as they do not address accountability, either in the definition described by Tetlock (1992), as a 'state of mind', nor the definition described by Frink (2008), as 'a behaviour influenced by temporal considerations, a phenomena influenced by the exchange between the giver and the receiver.

Stakeholder Theory was used by Blomquist and Müller, (2006) and Xie et al., (2017) to look at stakeholder identification and how their concerns should be dealt with during the project lifecycle. Some of the attributes of this theory could have been useful to this study, but a theory considering the needs of the project manager to operate in a temporary arrangement, within the agreed confines of time, scope, and budget was considered a better fit (Brett, 2000; Bryson et al., 2013; Bernardes, 2015; Reed, 2015).

Other theories that have been used sparingly include Maslow's, Hierarchy of Needs (Stewart, 2018); Transformational Leadership Theory, (Keegan, 2004; Kissi, 2013); Expectancy Theory (Purvis et al., 2015; Nikulina et al., 2022) and McClelland's Need Theory (Muriithi, 2004; Peterson, 2007). These theories have been used to understand how project management works in practice, to predict behaviour, to pinpoint sources of success, and to transfer innovative practices to other settings.

The aforementioned theories ignore some important elements that are specific to project management. These include recognising the special nature of project management, and the needs of the project manager to operate in a time barred? within the agreed confines of time, scope, and budget (Brett, 2000; Bryson et al., 2013; Bernardes, 2015; Reed, 2015). A summary of some of the more dominant uses of theories that have been used to study aspects of project management is provided in Figure 8

Figure 8 Comparison of Dominant Theories Source: Author

Theory	General focus of theory	Main application to project management
Agency Theory	Discussing the relationships between the principal and agent in the organisations with self-interested manners, different risk attitude and levels of authority. (Mitnick, 1973; Ross, 1973; Eisenhardt, 1989)	Describing the relationship between the project owner and project manager. Monitoring and controlling the manager's behaviour based on trust, or control and punishment. (Turner et al., 2010; Zwikael and Smyrk, 2015)
Transactional Cost Economics Theory	Making guidelines about minimising organisational costs during the outsourcing of goods and services. (Williamson, 1975)	Decision making in the selection of contractors and suppliers. (Turner and Keegan, 2001; Williamson et al., 2006; Müller et al., 2015)
Stewardship Theory	Expressing the view that managers are better motivated by organisational objectives rather than their personal interests and the idea that the long-term performance of the organisation would boost their position. (Donaldson and Davis, 1991; Davis et al., 1997)	Application to project and programme managers who act in the best interests of their principals (project sponsors). (Turner and Keegan, 2001; Toivonen, 2014)
Resource Dependency Theory	Defining how organisational resources should be allocated in order to achieve corporate objectives. (Pfeffer et al., 1978)	Providing tools for decision makers to prioritise the allocation of resources for different individual projects. (Thompson, 2011)
Stakeholder Theory	Stakeholders, (whoever is influencing, or being influenced by, the organisation) should be taken into account. (Freeman, 1984)	Defining the stakeholders whose concerns should be considered in project stakeholder management. (Blomquist and Müller, 2006; Xie et al., 2017)

After careful consideration of a wide variety of theories that have previously been used to study aspects of project management, this suggests the need for a new theory that can be used for future scholars and aligns well with all aspects of project management – i.e. a theory that can be recognised as belonging to project management studies. This research proposes participatory theory. Justification for this is discussed below.

3.3 The Adoption of Participatory Theory

This research adopts participatory theory, a lens used in general management but never before in project management (Brett, 2000; Bryson et al., 2013; Bernardes, 2015; Reed, 2015).

In broad terms, participatory theory is concerned with the delegation of decision-making authority. Participatory theory is based on the belief that authority should be shared by all appropriate stakeholders to facilitate the ownership of accountability (Gilardi, 1992; Brett, 2000). The principles of participatory theory provide a framework that includes tenets by means of which data can be analysed. These suggest that participation has the potential to strengthen accountability but is only fully effective when the agency involved is managed by experts afforded the autonomy to exercise required levels of authority.

Participatory theory is not new (Buchy, Ross et al., 2000). Participatory theory has emerged as management theories have moved from transactional, top-down strategies that dominated business operations at the beginning of the last century, to more sensitive, transformational methodologies (Storey, 1999). Participatory theory originated in the study of community participation in decision making. The literature on participation and participatory processes is positioned in the two disciplines of political science, (Midgley et al., 1986; Mitchener, 1998; Brett, 2000; Buchy, Ross et al., 2000) and management behaviours (Gilardi, 1992; Meredith, 2014; Clarke et al., 2018). As early as 1998, Mitchener used participatory theory to study educational participation in third world countries. This study looked at the issues relating to types of participation, and to the variety of stakeholders involved. She defined consulting or informing as weak participation and partnering or ceding control as strong participation. She concluded that whilst in practice all interventions operate somewhere along the continuum from weak to strong, choosing to emphasise one over the other has significant practical implications for agency behaviour. She also suggests that the balance of participation has a direct influence on accountability for the outcomes. This can be examined in the context of the project environment and the balance of power between the project board and the project manager.

Uses of participatory theory include studies into the use of public transportation (Gossard, 2018), participation in urban renewal and community development (Clarke et al., 2018), and participation in political activity and debate (Meredith, 2012). Other scholars using participatory theory in projects include Mitchener (1998), to study the development of education in third world countries, Reed et al., (2017) to analyse the effectiveness of stakeholder and public engagement in environmental debates, and Brett (2000) to analyse organisational behaviour in the management of development programmes in poor countries.

Participatory theory used in management research recognises that employees should have the opportunity to recommend changes or suggest different courses of action. This reflects a belief that authority should be shared with employees (Bernardes, 2015). Participatory theory is built on the foundation of an adaptive capacity for problem solving, emphasising the mediation of behaviour through trust and engagement with all stakeholders (Bryson et al., 2013). The theory lends support to the notion of a shared governance system and closely aligns with project management practices, where teams are engaged for the undertaking, and work together to solve problems, regardless of rank or seniority (Meredith and Clarke,2018).

3.4 Participatory Theory and the Fit with Project Management

One focus of this research is authority and its relationship to accountability. Participatory theory recognises that the person accepting accountability should have adequate authority and the means to successfully perform their role. Investigating the relationship between accountability and authority is an important aspect of this research. Participatory theory recognises that the length and frequency of the engagements in which participation occurs needs to match the goals of the process; and that those outcomes may be highly scale-dependant over space and time (Bernardes, 2015; Clarke et al., 2018). This aligns well with project management, as projects are temporary arrangements, and project managers operate within agreed timescales.

Project management has no theoretical lens of its own and it is hoped that one will emerge and be accepted. In the meantime, this research adopts participatory theory as a practical analytical framework that contributes to knowledge. Additionally, it is anticipated that this line of enquiry will provide a flexible tool for future researchers to examine other aspects of project management.

3.5 Competing Models of Accountability

A review of the literature identified many models that have been used to explain accountability. Research by Achmad (2018) and built on by Anderson (2021), used the Three Lines of Defence model to clarify accountability and governance within organisations. Their work was focussed on risk management and compliance, and their research specifically concentrated on independent audits and assurance processes. Although this model demonstrates establishing lines of accountability it was deemed unsuitable as it does not factor in project management characteristics, such as uniqueness, or the commitment to deliver to specific parameters. The Principal Agent Model is a contractual model used to show accountability between agents and delegates and is focussed on incentivisation. (Plambeck, 2000; Miller, 2005; Yukins, 2010). It identifies the challenges of information asymmetry and offers insights into potential immoral behaviours, suggesting that performance incentives promote accountability. This model was deemed unsuitable as it is heavily biased towards visualising accountability in terms of poor performance and the generating of motivation to improve actions. Another model considered was the Social Accountability Model as used by Gibbs (2011), Sandhu (2013) and Barber et al., (2020), a model primarily used in medical and educational research paradigms. This model focusses on citizens engagement and recognises that accountability extends beyond formal mechanisms. It illustrates a recognition that involves corporate social accountability through the action of demanding that decision-makers behave with transparency and integrity. This model was rejected as it demonstrated little alignment to the drivers for this research.

Further research identified some models that were better aligned with the focus of this research and were therefore considered. These included the model developed by Stein et al., (2015), whose model of

accountability in medicine is based on resources, processes and profit and reflects fundamental management challenges, another was the model of Ereday (2016) whose model of accountability in schools visualises the relationships between knowledge, technology, and performance. Others with potential were Dalla Via's model (2019) which describes research investigating how accountability type (process or outcome) and causal chain framing, influence information search processes and the resulting quality of decision-making. This model identifies the quality of decision-making but fails to show clearly how decision-making was influenced. One seriously considered model was that invented by Breese (2020), whose focus was on the accountability of the project sponsor. He used the terms 'role making' for the project sponsor, and 'role taking', referring to the project manager. Although having potential, this model was rejected as it pays no attention to illustrating how accountability was owned or enacted.

Recognising the need to provide a model to assist the reader understand the aspects of accountability in the project management context, Laughlin's model , explained below, provided the closest fit as it gives due consideration to the ownership of accountability and recognises the importance of clearly defined outcomes and scope and provides a good visual aid for the reader to between understand a concept that might be difficult to theorise.

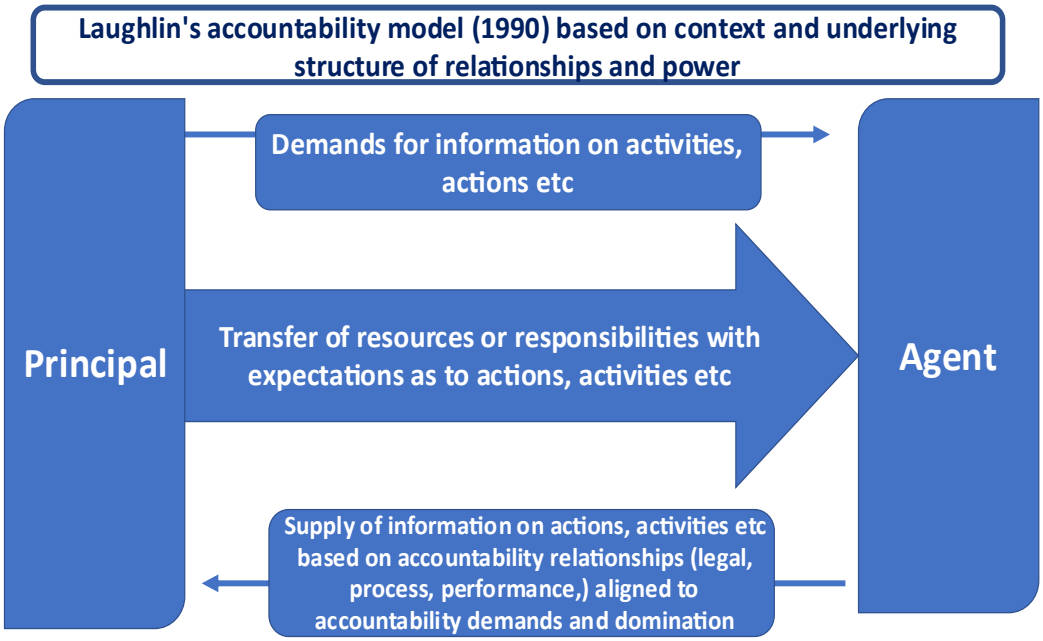
3.6 Laughlin's Model of Accountability

Accountability is an abstract concept that may be interpreted differently by the giver and the receiver, so there is value in using a recognised model as a tool to illustrate the results. Two key tenets of Laughlin's model of accountability align very well with this study. The first is that accountability needs to be positioned in the context of the practices of the organisation in which it is exercised. This can be interpreted as recognising the unique nature of the project. Second is the notion that authority needs to align with accountability. He emphases that this is related to the context of power, insisting that accountability can be seen as a 'relationship involving the giving and demanding reasons for conduct' (Stewart, 1984; Roberts and Scapens, 1985). This view assumes that one group has the right to make

demands over another group. This can be interpreted as the project sponsor giving accountability to the project manager. Central to this are two key points. Firstly, the principal has rights to insist on specific actions and to demand outputs. Secondly there is an imbalance in the relationship, as the principal has more power than the agent. He suggests that the formality and specificity of these relationships are implicit and not usually based on legitimate agreement, but accepted as the norm, and assumed due to position and seniority. For this model to work, the principals need to provide a clear view of their objectives and how the performance of the agent will be measured. There also needs to be a well-defined responsibility and authority matrix, and information and advice which the agent can access in a timely manner. Figure 10 demonstrates how Laughlin's' accountability model aligns with this research.

Laughlin's accountability model (1991), has explored many accountability problems such as public–private partnerships, health care reforms and how accountability impacts cultural issues. Laughlin's work re-conceptualises accountability in terms of cultural analysis, language, and systems theory. Initially used by Laughlin to explore the dichotomy between the secular and sacred by considering accountability and authority, it has been used regularly by scholars to compare accountability in several disparate situations. These include recent research by Alani, et al., (2020) to describe the relationship between control and innovation in highly innovative networks; by Lehman (2020) to look at accountability related to social responsibility, communication and ethics; by Raihana et al., (2020) who looked at accountability relating to performance assessment, by Mowafi (2021) who researched the accountability of governance in non-government organisations; and Spano et al., (2020) who use this model to compare accountability in context, culture and control relating to changes in an Italian regional health service. The catholic use of this accountability model, Figure 9, suggests it provides a valuable visual aid that can explain ownership, scope, and behaviours, which are the fundamentals of accountability.

Figure 9 Laughlin's Accountability Model Source: Laughlin, 1991



3.7 Developing the Conceptual Framework

A conceptual framework explains how the research problem will be explored, the direction the research will take, and the relationship between the variables in the study (Grant, 2014). It can be categorised as a system of concepts, assumptions, and beliefs that lay out the key factors, constructs, or variables, and presumes relationships among them to guide the research plan (Miles and Huberman, 1994). It provides a structure of what has been learned to best explain the natural progression of the phenomena being studied (Camp, 2001). The conceptual framework developed for this study, Figure 10, attempts to create a logical structure of connected concepts to provide a picture of the relationships between the focus areas of the research.

Accountability is a fundamental aspect of project management that ensures the success of projects and promotes transparency, responsibility, and effective decision-making. Project managers play a crucial role in delivering projects within the defined scope, schedule, and budget, while managing risks and

stakeholders. The conceptual model aims to provide a comprehensive explanation of the accountability of project managers by exploring the key dimensions and factors that influence their accountability. It explores the key aspects that define accountability, the stakeholders involved, and the mechanisms through which accountability is established and upheld. Additionally, this model emphasises the ethical and professional responsibilities of project managers and highlights the importance of transparency, communication, and performance evaluation. By understanding and applying this conceptual model, project managers can effectively fulfil their role and contribute to the overall success of their projects. The accountability of a project manager can be examined through four key dimensions: people, reporting, methodology and ethics.

Figure 10 Conceptual Model Source: Author

3.7.1 People and Culture

Many people are involved in a project and the project manager has accountability towards all of them in different ways. The project manager is reliant on the project sponsor to provide the necessary resources, setting project goals and objectives, and ensuring alignment with organisational strategies. The project manager is accountable for effectively leading and managing the team, fostering a collaborative environment, and ensuring the team members have the necessary support and resources to carry out their tasks. The end users, or people receiving the project change, hold the project manager accountable for meeting their needs. The project manager must maintain open communication, manage expectations, and address any concerns. The project board has a direct relationship with the project manager and looks towards the project manager to be accountable for achieving the agreed outputs.

3.7.2 Communication and Reporting

Transparent communication is vital for maintaining accountability. The project manager should establish effective communication channels, ensure information flows freely between stakeholders, and provide regular updates on project progress, challenges, and risks. Performance measurement metrics and reporting mechanisms help assess the project manager's accountability (Lee, 2019; Fengler, 2021). Key performance indicators (KPIs) should be established to evaluate progress. Reporting mechanisms should provide accurate and timely information, allowing stakeholders to assess project performance and hold project managers accountable (Lima, 2019; Kerzner, 2022). The project manager is accountable for developing a project plan which outlines how they are going to manage the project throughout the project lifecycle. The project plan explains the scope of their accountability and provides a contract between the project manager and the project owner which outlines the agreed accountability frameworks (Boyuan, 2019)

3.7.3 Methodology

As discussed in detail in Chapter 2, page 63, the project manager is accountable for using a defined project management methodology to manage the project. This involves using recognised project management tools and methods. Financial accountability involves the project manager's responsibility for managing project budgets, resources, and expenditures. They must ensure that financial resources are allocated effectively, expenses are justified, and financial records are accurate and transparent (Kaminski, 2022; Keane, 2022). Clear roles and responsibilities must be defined for the project manager and all project stakeholders. This clarity ensures that everyone understands their specific areas of accountability and can be held responsible for their assigned tasks. The project manager is accountable for identifying and managing project risks and issues. They should establish robust risk management processes, address issues promptly, and communicate potential impacts to stakeholders. The project manager has accountability for ensuring the project delivers the agreed scope that is identified in the project plan. Additionally, the project manager is accountable for ensuring the project achieves its agreed time scales (Nicholas, 2020).

3.7.4 Ethics

Ethical accountability centres around the project manager's adherence to ethical standards and principles. They must make ethical decisions, promote fairness, integrity, and respect, and avoid conflicts of interest or unethical behaviour that may compromise the project or stakeholders' interests. Professional accountability encompasses the project manager's commitment to their professional role and responsibilities. This includes maintaining professional competence, following project management best practices, and upholding professional standards established by relevant organisations and certifications. Project managers need authority and empowerment to make decisions and take appropriate actions. When project managers have the necessary resources, decision-making authority, and support from senior management, they are more likely to be accountable for project outcomes. Clear roles and responsibilities within the project team also contribute to accountability. The organisation plays an important role is

shaping project manager accountability. A culture that values transparency, open communication, and ethical conduct encourages project managers to take ownership and be accountable for their actions. Legal accountability refers to the project manager's compliance with laws, regulations, and contractual obligations. They are responsible for ensuring that the project adheres to applicable legal requirements and that all necessary permits and licenses are obtained. Regulatory bodies and external stakeholders may hold the project manager accountable for compliance with industry-specific regulations, environmental standards, or social responsibilities. The project manager must be aware of these requirements and ensure the project aligns with all regulatory requirements. Project managers must adhere to ethical standards and principles in their decision-making and interactions. They should promote fairness, honesty, and respect while managing conflicts of interest and maintaining confidentiality. Ethical accountability ensures that project managers act in the best interest of the project and its stakeholders, fostering trust and credibility.

3.8 Summary

This research is driven by the literature and explores three key areas hitherto not investigated in any detail. The first of these is what the project manager considers to be the scope of their accountability. The second is how the project manager responds to their accountability demands and what behaviours do they exhibit to maximise their ability to meet their demands. Thirdly, what do project managers perceive to be the relationship between accountability and authority. (Söderlund, 2010; Zwikael and Smyrk, 2011; Bredillet, 2013; Korhonen, 2016; Burga, 2017; Rezania, 2019).

Therefore, this research will attempt to investigate these issues by focussing on the following research questions:

RQ1 How do project managers define the scope of their accountability?

RQ2 How do project managers respond to their accountability demands and what behaviours do project managers exhibit to maximise their ability to meet their accountability demands?

RQ3: What do project managers perceive to be the relationship between accountability and authority, and what affect does this relationship have on their ability to be accountable?

This chapter has introduced participatory theory and explained how this theory is a good fit for this research. It has also introduced Laughlin's accountability model as a useful illustration of the key concepts of this research. The conceptual model has outlined the key dimensions of the accountability of the project manager. These include people and culture, communication and reporting, methodology and ethics. These dimensions do not stand alone and the interrelationship between them are important in understanding the conceptual approach to this research. This model has provided the basis for developing the semi-structured interview questions.

The next chapter describes the methodology used to gather the data and explains how the data was analysed.

Chapter 4 Research Methodology and Data Analysis

4.1 Introduction

This chapter outlines and justifies the research methodology. It opens with a description of the research paradigm and defines the philosophical assumptions. Subsequent sections address the research strategy and explain components such as the semi-structured interview, the research setting, data collection methods, and the unit of analysis. The approach to assuring validity, reliability, and generalisability are dealt with next.

The chapter also includes an explanation of how the emerging data has been used to inform thematic analysis. There follows an explanation of the iterative process used to compare the interview data with the emerging theoretical narrative to ensure that the two were aligned. Having reflected on ethical considerations, the chapter concludes by providing a justification of the analytic framework employed and a discussion of the detailed steps taken to validate the conclusions reached.

4.2 Research Orientation: Pragmatism

A pragmatic orientation provides the foundation of this research. It was chosen because the three core methodological principles that underlie a pragmatic approach to inquiry align well with the research objectives. These are: an emphasis on actionable knowledge, inquiry as an experiential process, and recognition of the interconnectedness of experience, knowing and acting (Kelly, 2020). The first is an emphasis on actual knowledge which meets the research objective of improving the efficacy of project managers actions (Kelly, 2020). The second is that enquiry is seen as an experiential process. This too is apt as the data collected substantially consists of project managers experiences (Mentz, 2016; Sharma, 2018). The third methodological principal of pragmatism is that there is an interconnected ness of knowing and acting that speaks to the practical behaviour of the project manager (Yardley, 2017). The pragmatist epistemological stance focusses on problems and problem solving (Patton, 2005, Morgan,

2014). Pragmatism's focus on the production of actionable knowledge is of particular benefit to this research ensuring that the results are contextually relevant as well as being informed by theory (Cordeiro, 2020).

Ontologically, pragmatism is described as a complex and rich approach that interprets external reality as the practical consequence of ideas, processes, experiences, and practices (Saunders et al., 2015). From an epistemological perspective the pragmatist stance is based on the principle of considering the practical meanings of knowledge in specific contexts (Esping, 2018; Cody, 2019). The axiological standpoint within this pragmatic framework is based on value-driven research initiated by researchers' doubts and beliefs. It follows the research problem with a range of methods, and with emphasis on practical solutions and outcomes (Saunders et al., 2015).

A pragmatist stance on epistemology offers major advantages in the context of the current project. An epistemological position incorporates a set of assumptions about knowledge including what is considered as acceptable, valid, and legitimate knowledge and how it is possible to communicate this knowledge to others (Easterby-Smith et al., 2015; Saunders et al., 2016). Traditionally, researchers choose their methods and research questions based on their epistemological understanding of the world, and interpret their findings based on their personal underlying philosophies (Versuhueren, 2012). Pragmatism circumvents the argument of truth versus reality and instead focusses on solving practical problems in the real world (Creswell and Piano Clarke, 2007). This research is rooted in investigating a problem that has been highlighted by practitioners.

The emphasis of pragmatism on context is a major advantage. A pragmatic approach to investigating a phenomenon occurring in practice is particularly helpful in organisational settings where practice is closely intertwined with the ways in which knowledge is produced, causing several classical pragmatists to focus on the use of nouns such as 'knowing' and 'learning' (Rorty et al, 2004; Omerod, 2006; Hesse-Biber, 2015). Thus, using pragmatism, researchers working in organisational settings can move beyond

objectivist conceptualisations, which have dominated research in the organisational sciences, to exploring and understanding the connections between knowledge and action in context. 'Knowing' in this sense, has the potential to transform practice (Biesta, 2010). This research aims to use theory to analyse practical behaviours.

An important feature of pragmatism is its rejection of the distinction between realism and constructivism, or anti-realism. This is a topic that has been at the heart of debates comparing positivism and interpretivism (Howe, 1992; Denzin, 2010; Morgan, 2013). For pragmatists, reality exists, but is ever changing, based on the actions of individuals. Pragmatism as a paradigm for social research was first suggested and linked with experience and enquiry in the nineteen fifties (John Dewey, 1952). Later work explored the practical relevance of pragmatism as a research paradigm and made the case that it is guided primarily by the researcher's desire to produce socially useful knowledge (Morris, 2009; Feilzer, 2010). A fundamental tenet of pragmatism is that philosophical activity should be aimed, not at building a system of belief, but at addressing a problem (Biesta, 2015). Pragmatism can be described as a consequence-driven paradigm, so it is essential that the 'right questions' are asked by the researcher (Fendt et al., 2008). The right questions may depend on the experience of the researcher and can accommodate multiple stances and values.

Furthermore, a pragmatic approach enables the investigation of phenomena by canvassing respondents' opinions based on their personal experience and beliefs. Pragmatism solves problems in a way that suits the conditions, rather than obeying fixed theories or rules. In practical terms, semi-structured interviews provided the opportunity to ask probing questions such as, "what did you do to solve that problem?", "why did you do that?", "what was the outcome?", and "would you do it better next time?" (Corbin and Strauss, 2008; Feilzer, 2010). This captures information based on every-day situations and considers the personal opinions of each interviewee. The emphasis on actions and their consequences creates a gap between pragmatism and interpretivism as it eliminates the idea that we are free to interpret our

experiences any way we wish. Instead, actions have predictable outcomes, and we build our lives on the principal that behaviours and outcomes are linked (Creswell and Plano Clark, 2003; Rorty et al., 2004). This research is based on the opinions of project managers and their experiences in the workplace.

Some scholars criticise the pragmatic viewpoint and challenge the credibility of pragmatism as a research paradigm (Caelli, Ray and Mill, 2003; Bekker and Cheater, 2008). They see a problem with the similarity between methodology and methods and are concerned by the lack of a strategy to establish accuracy. It is also argued by some scholars that although pragmatism gives the researcher the freedom to address research questions in the most appropriate way, this relies heavily on the researchers' broad understanding of the topic (Findlay, 2002; Lincoln, 2005; McKenna et al., 2011). These two points of view have been considered and are acknowledged in this study with attempts made to mitigate them.

Positivism was considered for this study but rejected as it is focussed on a scientific platform, where the researcher remains detached and objective. Critical realism was also considered and rejected, as the axiological stance leans more towards the consideration of experiences and upbringings of the respondents, and the methods used tend to be designed to analyse pre-existing structures and beliefs. This research needed a more practical approach to data collection. Interpretivism was considered before being rejected. From an epistemological perspective interpretivism tends to focus on narrative and stories, and typical methods involve small samples being obtained using qualitative data collection. Consequently, following careful consideration or the alternatives, pragmatism, with its focus on addressing problems in practice, was identified as the best research approach for this study.

To summarise, pragmatic inquiry recognises that individuals within social settings (including organisations) can experience both action and systemic change differently, and this encourages them to be flexible in their investigative techniques (0nwuegbuzie and Leech, 2005). As suggested by Feilzer, (2020) *"A pragmatic approach to problem solving in the social world offers an alternative, flexible, and*

more reflexive guide to research design and grounded research". This sentiment aligns well with the aims of this research, which is being undertaken to address a specific problem raised by practitioners.

By adopting the use of a pragmatic approach, the researcher circumvents the need to choose between positivism and constructivism or having to align with a particular modus operandi. Being free of these limitations allows the researcher to choose the best possible approach to the question at hand. In other words, the pragmatic stance allows the researcher to gain understanding of issues using the data collection methods considered most suitable (Farjoun, 2015). There is also an avoidance of the restriction of having to make formalised choices based on an epistemological or entomological world view.

4.3 Research Design

4.3.1 Qualitative Design

Qualitative research methods were considered the best fit for this study. The qualitative methodology aims to gain understanding of a complex reality and the meaning of contextual actions. Qualitative research is not concerned with numerical representation but with the deepening of understanding a given problem. In qualitative research, the researcher is both the subject and the object of the research (Atteno, 2009). The objective of the qualitative methodology is to produce in-depth and illustrative information to understand the various dimensions of the problem under analysis (Baxter et al., 2009; Baxter, 2010). Qualitative research is therefore concerned with aspects of reality that cannot be quantified, focusing on the understanding and explanation of the dynamics of social relations. Maxwell (2013) advocates that qualitative research works with the universe of meanings, motives, aspirations, beliefs, values, and attitudes, which corresponds to a deeper space of relationships, processes and phenomena that cannot be reduced to the operationalisation of variables. This work is based on the meanings and interpretations of situations faced by project managers and their feedback will be personal and based on their attitude to the situation and environment. A qualitative research approach will enable the researcher to ask probing questions to obtain rich data.

The decision to use a qualitative approach was driven by the research question (Agee, 2009). The exploratory nature of the question has the potential to investigate human behaviour that cannot be quantified (Roshee et al., 2009). In qualitative research, the theoretical framework is less structured, the flexibility and exploratory analysis is higher than in quantitative research. Using a qualitative research approach, the researcher becomes closer to the person being interviewed and can become engaged with a small group of interviewees (Tracy, 2013; Charmaz, 2014). These dimensions align well with this study. The essence of qualitative research design is that it serves as a foundation for the understanding of the participants' worlds and the meaning of shared experience between the researcher and participants in a clearly defined social context (Janesick, 1994; Pathak et al., 2016).

Research by Edmundson et al., (2007) suggests the maturity of theory and research in a given area strongly influences the design of field research conducted in that area. They identify three levels of field work, nascent, mature, and intermediate which they suggest corresponds to the three methodological approaches of qualitative, quantitative, and hybrid. They explain nascent theory as being the situation when researchers do not know in advance what the key processes and constructs are, as they could if mature theory on their topic were available. They must therefore be guided by, and open to, emergent themes and issues in their data. The research questions guiding these field studies need to be exploratory and designed to generate new theory.

The research of this thesis is exploratory in nature. Questions are designed to allow the respondent to provide feedback based on their personal experiences. Although the author is investigating an academic phenomenon, this research has its foundations in the actual practices of managers. To obtain meaningful results the interviewer needs a clear understanding of the respondents' world and the constructs on which they base their opinions and beliefs (Charmaz, 2014). The researcher must possess the sensitivity and skills to understand the other persons viewpoint so that they are able to help them explore their own beliefs. In qualitative research, the researcher should approach the interview with a broad understanding

of the topic being investigated so that they are able to tailor follow-up questions to tease out deeper and more detailed responses. This technique is based on semi-structured and open-ended questions which enable the researcher to conduct more probing and detailed examinations of participants' answers (Teherani, 2015; Busetto, 2020).

Quantitative research design was considered and rejected. The emphasis on quantitative data collection is measurement. Because the samples are generally large and considered representative of the population, the results are taken as if they constituted a general and sufficiently comprehensive view of the entire population (Martin and Bridgmon, 2012). Disciplines such as mathematics and statistics assume a fundamental importance in the process of analysis and generalisation of the results obtained. Focussing on objectivity, quantitative research looks to measure variables and adopts structured procedures and formal instruments for data collection. The data are collected objectively and systematically. Finally, the analysis of numerical data is performed through statistical procedures, often using specialised software such as SPSS, R, or Stata.

The decision to use qualitative research methods rather than quantitative methods was therefore based on four key reasons. Firstly, in quantitative research the researcher is generally seen as being independent from those being researched. In qualitative research it is the opposite. In this research interaction between the interviewer and the responder was encouraged and welcomed. Secondly, in qualitative research the people taking part are often referred to as respondents, due to the anonymity of those chosen. In qualitative research, respondents are referred to as participants, as in this research where the participants provided feedback personal to their circumstances. Thirdly, quantitative research is primarily designed to examine variables using rigorous and highly structured methods. Qualitative research, on the other hand, is designed to study meaningful relationships and adopts semi-structured or unstructured methods. This approach aligns with this research, as participants were encouraged to tell stories. The data collected through quantitative research is structured and analysis is formed by identifying meanings from numbers.

In qualitative research the data is analysed using conceptualisation, deriving meaning from words. In this research the data collected was through interviews. Fourthly, one of the strengths of qualitative research is the detail and depth that can be investigated, as the interviews are interactive and are not restricted to specific questions and can be guided/redirected by the researcher in real time. This often means that subtleties and complexities about the research subjects and/or topic are discovered that are often missed by more positivistic enquiries and the data based on human experience that is obtained is powerful and sometimes more compelling than quantitative data. In this research the interviews spanned between one and two hours with two interviews lasting almost two and a half hours. In both cases the researcher was able to probe more deeply into the topic being discussed which provided rich and comprehensive data, which would not have been obtained using a quantitative approach.

Conversely the researcher's presence during data gathering, which is often unavoidable in qualitative research, can affect the subjects' responses. The research quality is heavily dependent on the individual skills of the researcher and more easily influenced by the researcher's personal biases and idiosyncrasies. These were both issues that were considered when undertaking the interviews and the researcher was careful to ensure questions were open ended and posed to engage the opinions of the responder. The relationship between reliability and validity in qualitative research is important, especially in the analysis of the data. Dreher (1990) calls this the ‘democracy of interpretation’. Qualitative analysis relies on non-numerical and non-measurable processes, so it is vulnerable to the criticism that it is inherently non-scientific. This criticism was answered in this research by careful and rigorous attention to methods (Perkins, 1981). This research adopted a two-phase approach to data collection, using a pilot phase to ensure the semi-structured interview questions produced information that would address the research questions.

4.3.2 Inductive Approach

Whilst deploying qualitative methods, the study design followed an inductive approach (Easterby-Smith et al., 2008; Saunders et al., 2009). The main distinguishing difference between inductive and deductive theory building is timing. In a deductive approach, data collection is used to evaluate a theory, whereas an inductive approach, is exploratory in nature, with the goal of identifying themes and patterns (Saunders et al., 2015). This research is exploring four key areas, all derived from the opinions of the project manager. The first of these is the range of elements for which the project manager is accountable. The second is how the project manager accepts their accountability demands. The third is the relationship between accountability and authority. The fourth is exploring what behavioural traits of the project manager are influenced by being accountable for delivering the project management processes.

Deductive approaches are used to falsify or verify existing theory, A deductive approach to data collection is based on scientific principles and derived from facts. Using a highly structed approach that involves many controls, it tests cause and effect or relationships between variables. The researcher is usually detached from the process and uses large samples to generalise findings.

The inductive approach is much more aligned with this research. This approach involves gathering human derived understanding of the issue being investigated. Using a flexible approach, the researcher is attached to the process and uses smaller samples as there is less concern for generalisation. An inductive approach leans towards the building of theoretical knowledge. This process often originates from a conceptual framework that has been developed from academic reading that has identified gaps in the literature. The result of this research suggests two new theoretical aspects to the current knowledge. These are detailed in chapter 7.

4.3.3 Unit of Analysis

The unit of analysis in this study is the project manager. This study recognises that the unit of analysis could have been the project itself as it addresses how accountability is treated within the project structure.

However, the theoretical approach has been driven by the literature, which identified that there has been limited attention paid to the accountability from the perspective of the person that is given it in the project - the project manager. Their views have hereto have not been considered. Therefore this study focusses on three areas that it has called the fundamentals of the accountability of the project manager, being the scope of the project manager's accountability, the way accountability is accepted by the project manager, and the behavioural traits displayed by the project manager to maximise their ability to be accountable. All these questions are aimed at the project manager, and it is their opinions that form the basis of the research. Therefore the project manager was deemed the best unit of analysis to answer the research questions. This choice was driven by the understanding that the unit of analysis refers to the portion of content that will form the basis of decisions made during the development of codes (Milne and Adler, 1999). Project managers' personal experiences were considered the best source of data to address previously identified gaps in research (Pentland and Feldman, 2005; Habib and Krohmer, 2016). Using the project manager as the unit of analysis also ensured that the feedback from interviews provided a contextual basis whereby reasonable and valid meanings could be obtained and analysed (Milne and Adler, 1999; Roller and Lavrakas, 2015: Kumar, 2018).

4.3.4 Selection of Participants

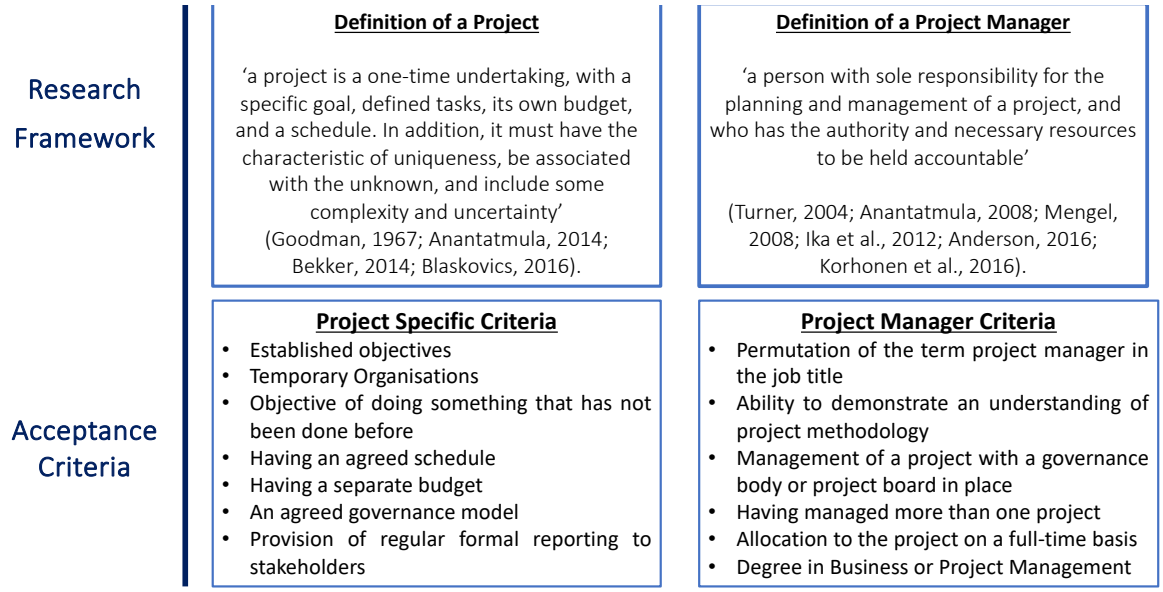
To achieve purposeful sampling, participants were required to meet three eligibility criteria. Initially, these were a job title containing 'project manager', the management of a project in its planning phase, and a project that met the definitions agreed for the study. The first eligibility criteria proved challenging, as previously explained, there is an acknowledged inconsistency in project management terminology. This resulted in persons engaged to manage a project being called project manager, programme manager, project director, or project coordinator (Cicmil and Hodgson, 2006; Shenhar and Dvir, 2007). This confusion resulted in a situation where an interviewee with "project manager" in their title was not necessarily acting in a project management capacity. Further questions were needed to ensure purposeful selections and eligibility. These included a generalised discussion about the individual's project

management qualifications and experience. A further indicator of the suitability of the project manager's profile was the project they were managing. This further investigation of eligibility established that the project met the definitions agreed for this study, including possession of an established objective; a defined and finite lifespan; the objective of doing something novel; and having specific time, cost, and performance requirements (Larson and Grey, 2014).

Purposeful sampling was based on multiple selection criteria. A suitability checklist was developed and used in an exploratory conversation before each interview (see Appendix 2).

Figure 11 highlights the definitions that were adopted and the subsequent framework that was used to identify eligible criteria for project managers to participate in this study.

Figure 11 Framework and Acceptance Criteria Source: Author



Valid eligibility was established at the beginning of the interview and respondents not meeting the prerequisites were thanked for their time and the interview was terminated. Only three interviews needed to be terminated in this manner. The suitability check list was divided into two aspects, the project manager, and the project. First, the project manager had to have a permutation of the term 'project

manager' in the job title. They needed to demonstrate an understating of project methodology. This was tested by asking casual questions such as "what methodology do you use", and "What stage of the lifecycle is your project in". They needed to demonstrate they had managed more than one project, and that they had a governance board in place. The final criterion was an allocation to the project in question on a full-time basis. Secondly, to qualify the project for inclusion, the project needed to have established objectives, be a temporary organisation with resources allocated for the duration and be something that had not been attempted before. It had to have a budget, a schedule, and a governance model.

When selecting participants, no constraints were applied based on industry sector, or project management experience. The diversity of experience, age and industry proved to be beneficial in providing a wide and varied account of strategic issues relating to accountability.

This research was carried out during the Corona virus pandemic. During the pandemic, access to project managers via recognised networks was hampered so social media including Facebook and LinkedIn was employed to promote the research and advertise for participants. Responses to the request for participants was very positive and with the snowball effect, there were no problems finding project managers who met the criteria.

4.5 Data collection

Interviews were held between October 2020 and April 2021. The data was collected via interviews in two phases, pilot study and main data collection. A snowball effect was used to identify participants and the interviews were carried out over Zoom. In total forty-six project managers were interviewed, providing more than a hundred hours of raw data.

4.5.1 Pilot Interviews

Data collection began with a pilot study. Prescott and Soeken (1989) refer to a pilot study as a feasibility study that compares small scale versions of the planned study trial runs of methods or miniature versions

of anticipated research to test methods. The principal benefit of conducting a pilot study is that it provides researchers with an opportunity to adjust and revise (Locke at al., 2000; Perry 2001). The purpose of this approach was to ensure accuracy, reliability, credibility, lack of bias, and to ensure that that information collected was relevant to the research question. The pilot was also conducted to ascertain whether questions were clearly understandable, to be sure that the time allowed for the interviews was sufficient, and to find questions and justification for further exploration. It was also useful to test the recruitment strategy (Teijlingen et al., 2002). Data from the pilot study identified a new topic that had not previously been identified, that of experience as a factor relating to accountability. This was of significance and worthy of further investigation (Savelsbergh et al., 2015). The first set of eight interviews were conducted as a pilot. These took place over four weeks in October 2020. As a result, questions relating to experience were included in all subsequent interviews. Data collected from the pilot study also confirmed the existence of an imbalance between accountability and authority and showed strong positive feelings towards ownership of accountability of the project management process. Questions relating to these issues were strengthened and explored further in subsequent interviews.

As the interviews progressed, responses became more generalised. This was expected, and participants' responses produced a wealth of data covering a range of accountability issues. These in turn informed and stimulated the production of a more focussed set of questions to supplement the information collected.

4.5.2 Interview Design

Several considerations informed the design of interviews. The interviews were designed to address criticism that is sometimes aimed at qualitative research methodologies, including the idea that the obtaining of qualitative data by allowing participants discuss their experience at will, remains a romantic myth, and at the very least a semi-structured approach is required to obtain useful data (Arsel, 2017). The approach taken in this study was that of ensuring a focussed interaction with participants who may have

limited time at their disposal (Solarino et al., 2020). This also ensured that the study adhered to existing guidelines on interviewing (Harvey, 2011; Rowley, 2012; Cassell, 2015; McGrath et al., 2019).

Throughout each interview project managers were encouraged to tell their stories in as much detail as possible and at the end of the interview, if the interviewer felt some areas needed more explanation, she asked the same questions in a different manner or wording to obtain more answers in depth.

Communication is a primary skill of project managers, and it was obvious from the outset that participants were animated and loquacious in their responses. It was therefore important to ensure that respondents remained focussed on the core areas of interest in this research which are those pertaining to their experience of accountability, authority, and responsibility in projects. The achievement of this goal was accomplished by setting the scene at the start of the interview, explaining the purpose of the research, and outlining the benefits to practice that are expected to result from this research. Subjectively, it appeared that participants had a clear understanding of the importance of their input.

A topic guide was developed and found useful in ensuring the interview conversation stayed on track. Participants were invited to express their opinions and encouraged to ‘tell their story’. All topics were raised with every participant, though not necessarily in the same order, and as interviews progressed, many responses to focus areas overlapped. For example, views on governance were sometimes seen to be related to views on authority, which in turn were discussed in the context of developing the measures listed in the project plan. Responses were not received in the same order so a topic process flow model was developed so that each topic could be marked off once discussed. This was done to ensure that all focus areas were addressed, and no information inadvertently missed. Finally, participants were asked whether they had anything to add. This opportunity for participants to make additional comments proved to be very useful and valuable supplementary data was collected in this way (Saunders et al., 2015).

4.5.3 Interviews

Using a semi-structured interview approach ensured a topic guide (Appendix 3) was prepared beforehand and helped to guide the conversation and keep the respondents on topic. It allowed for open ended responses which in turn produced more in-depth information (Kallio et al., 2016). This approach also encouraged two-way communication which allowed themes and idea to emerge organically. This approach also allowed the interviewer to adapt the interview accordingly to the answers and reactions of the respondent (Adams, 2015; Brown, 2019).

Due to lockdown rules all interviews were conducted over Zoom. Research suggests that the establishment of comfort and trust is more challenging on-line, than face-to-face (Easterby-Smith, 2019). To facilitate a positive connection, the first five minutes of each interview was spent in general discussion. This informal conversation, relating to broad project management experiences, appeared to put participants at their ease (Oliffe, 2021). Open-ended questions using non-judgemental language were used throughout the interview to assist in making the participant feel comfortable. Active listening techniques were intentionally used to explore points and clarify meaning, while encouraging the participant to focus on their personal experiences (Archibald et al., 2019). Time was left at the end of each interview for participants to reflect on their answers and volunteer any additional information (Saunders et al., 2015).

To address ethical concerns all interviews were carried out during working hours except for participants in Australia and Canada where, for the convenience of participants, they were mostly conducted in the evening. Participants were asked questions concerning their recent project experience. Each interview took between two and three hours.

Initially interviews were recorded in Zoom. The quality of the recorded content was supplemented by comparison with the detailed notes taken at each interview. The merged information thus collected was of high quality and used for data analysis. Conversations were written down in longhand and transcribed

immediately after each interview. No difficulties were experienced in collecting high quality recordings. The main challenge encountered proved to be keeping the interviews focussed and limited to the goal duration of two hours. All participants demonstrated that they were happy to talk in detail about their experiences.

Lessons learnt during the pilot interviews were taken into consideration for the subsequent meetings. In several first round interviews the flow of conversation was interrupted by a doorbell, a small child, someone bringing a cup of coffee, or some other minor intrusion. Initially this caused some loss of concentration but in the second round of interviews the researcher was aware of the possibility of small disturbances and ready to repeat the focus question if required to get the interview back on track.

A further factor in conducting interviews over Zoom was the absence of body language and non-verbal clues. This posed some challenges for the interviewer in accurately interpreting feedback. To mitigate this issue, some questions were reframed and asked in several ways to verify the consistency of answers and ensure that the question had been fully understood. Corona virus-imposed restrictions that necessarily changed the way these interviews were conducted, but overall, the success of the process and the volume and quality of data was pleasing and did not appear to have an adverse effect on the quality of the data collected.

In total forty-six project managers were interviewed, providing more than a hundred hours of raw data. This translates into two hundred and forty-six typed A4 pages and one hundred and twenty-three thousand six hundred and forty-seven words.

An important characteristic and limitation of qualitative research is saturation. This is the point at which observing more data will not lead to the discovery of more information (Lowe et al., 2018). Thematic saturation is achieved when further observations and analysis reveal no new themes (Green and Thorogood, 2004). This research stopped after forty-six interviews, having identified that information from interviewees forty-four onwards was very similar and no new themes were apparent. This was then

discussed with a fellow research professional who was able to provide reassurance concerning the accuracy of the themes.

To ensure focussed feedback to answer the research question, “how do project managers define the scope of their accountability?”, respondents were asked to talk about their age, experience, and qualifications. They were then directed to talk about the project they were managing, looking specifically at the attributes of scope, time, budget, and governance. They were then asked to talk about their views on accountability and authority, and how this affected their daily work. Respondents were then directed to think about their approach to being accountable and what that meant for them personally. They were asked to explain for what they felt accountable, and whether this affected their behaviour.

To ensure detailed responses to the research question, “What do project managers perceive to be the relationship between accountability and authority, and what affect does this relationship have on their ability to be accountable?”, respondents were asked to talk specifically about the scope, time, and budget and what they felt they were accountable for and encouraged to provide examples. They were then asked to talk about their day-to-day accountability demands and discuss whether these were formal or informal. The topic of experience was initiated in this part of the interview.

To ensure useful input to answer the research question “How do project managers respond to their accountability demands and what behaviours do project managers exhibit to maximise their ability to meet their accountability demands?”, project managers were encouraged to talk about governance, the project board, and the way they interacted.

Throughout each interview project managers were encouraged to tell their stories and at the end of the interview, if the interviewer felt some areas needed more explanation, she asked the same questions using different wording or in a different manner to obtain more in-depth answers.

4.6 Data Set

Figure 12 provides an overview of the data set and its key parameters including the number of participants interviewed and the date and duration of the interview. Of the forty-six interviewees questioned, twenty-five were male and nineteen were female.

This sample provided a comprehensive cross section of industry representation. Additionally, the experienced of those interviewed ranged from one year to over thirty years. There was a reasonable gender balance and a wide range of project complexity and size, as indicated by the project budgets. Overall, this sample provided the research with a depth and breadth that facilitated a broad set of responses.

Figure 12 Data Set Source: Author

Code	Job Title (PM = project manager)	Experience (years)	Sex M/F	Industry Specific Experience	Max Project Budget	Interview Length (minutes)
1	Junior PM	1	M	IT	£550,000	140
2	Senior PM	7	F	IT, Banking	£2.5M	125
3	PM	25	M	Travel, Banking, Telecoms	£3.0M	110
4	Senior PM	8	M	IT	£900,000	145
5	Senior PM	20	F	IT Networks Healthcare and Education	£550,000	180
6	PM	8	M	IT	£875,000	165
7	PM	20	F	IT, Oil and Gas, Mining	£95,000	120
8	PM	7	F	Education Charitable sector	£155,000	110
9	PM	8	M	Construction	£9.0M	170
10	Senior PM	13	F	Construction	£16M	185
11	Senior PM	10	F	Construction	£340,000	95
12	Senior PM	10	M	Construction	£740,000	130
13	Associate Director	15	M	Construction	£420,000	135
14	Project Director	20	F	Construction	Unspecified	120
15	Project Director	20	M	Construction, Telecoms and Utilities	£1.4 million	125
16	Project Director	22	F	Construction	£113 million	185
17	Project Director	16	M	Scientific Research	£5.5 million	170
18	PM	2	M	Local Government	£550,000	135
19	PM	4	F	Charity, HR, Banking	£500,000	120
20	Senior PM	13	M	Oil, Gas, Aviation, Petrochemicals	£40 million	145
21	PM	6	M	Higher Education	No budget	155
22	PM	2	M	IT	£50,000	150
23	PM	1	F	Charitable sector	£30,000	120
24	PM	2	M	Higher Education	£40,000	110
25	PM	9	F	Further Education	£100,000	110
26	PM	13	M	Aviation, transport	£300,000	95
27	PM	6	M	IT	£450,000	120
28	Senior PM	9	F	Events Management	£50,000	115

29	Senior PM	19	F	Travel Industry	£55,000	120
30	PM	6	F	Change Management	Not defined	125
31	Project Director	19	M	Oil and Gas	£1.7 million	120
32	Senior PM	14	M	Construction	£30 million	150
33	PM	6	M	Government	£220,000	120
34	PM	8	F	Events Management	£40,000	120
35	Senior PM	21	F	Voluntary Sector	£1.4 million	145
36	Senior PM	11	F	Charity Sector	£35,000	95
37	PM	9	M	Environmental Crisis Management	£300,000	90
38	PM	4	F	Charity Sector	£20,000	110
39	Senior PM	17	M	Education Sector	£700,000	130
40	PM	11	F	Medial Marketing	£950,000	170
41	Senior PM	4	M	Environmental Crisis Management	£30,000	165
42	PM	2	F	Change Management	No budget	15
43	Senior PM	19	M	Education	£470,000	125
44	PM	11	F	Charity	£27,000	100
45	PM	3	M	Oil and Gas	£540,000	145
46	PM	5	M	Marketing	£275,000	140
					Total Hours	**101**

4.7 Data Analysis

4.7.1 Transcription

When engaged in qualitative research, the data transcription method must be clearly disclosed as it constitutes the first step of the analytic process (Wellard and McKenna, 2001; Bailey, 2008). In this research, the framework for data transcription was based on the use of the topic guide and the semi-structured interview method.

In some cases, it was challenging to keep participants focussed on the research question. Rather than starting each interview with a blank sheet and writing down what was discussed, a template was developed (appendix 3). This was based on the conceptual framework and helped to focus the interview discussion. It also ensured the relevant information was not only written in the correct place but could be written quickly to allow the interviewer to control the direction of the conversation. It also enabled the

interviewer to connect topics and start the process of association, probing for further details to fill any gaps.

Each interview commenced with an explanation of the purpose of the exercise, and participants were informed at the outset that the interview would be recorded, and notes taken. Taking notes allowed the interviewer to return to issues and ideas raised at earlier points in the interview. Interview notes were comprehensive, aiming to be as close to a verbatim record as possible, and were typed up immediately after the c interview (Miles and Huberman, 1994). Additionally, throughout the interview the researcher documented personal thoughts as a memorandum to refer to later during the analysis phase (Charmaz, 2006).

Appendices 4 and 5 provide examples of the personal notes taken during and immediately after each interview. These were in addition to the interview transcription and provided an aide-memoire during the data analysis activities, especially in the refinement, review, and scrutiny phase.

4.7.2 Consideration of Rigour

This research acknowledges the debate regarding the roles of validity, reliability, and generalisability in qualitative research, which centres on how the quality of findings is measured (Kvale, 1995; Bryman, 2002; Morse et al., 2002; Gioia, 2012). Qualitative research has been criticised for too often lacking scholarly rigour (Cypress, 2019; Tsang et al., 2019). Guidelines on establishing validity and reliability and have been debated across disciplines, but many academics do not embrace the qualitative paradigm and remain sceptical (Mays and Pope, 2000; Harper, 2012; Sparks; 2014; Howitt, 2019). Despite the long history and contribution of qualitative research, opponents of the method dismiss it as radical, non-rigorous and subjective (Van Maanen, 1995; Smith and Deemer, 2000; Denzin and Lincoln, 2000; Morse et al., 2002). This debate arose as researchers moved from the position of being a detached outsider to that of being an integrated insider, or in other words from the researcher being a person using a research instrument, to the researcher becoming the instrument (McCracken,1988; Mishler, 1990; Lincoln, 1995;

Morse et al., 2001; Kress et al., 2013). Understanding the limitations of the approach has improved as researchers strive for clarity of purpose in qualitative methodologies (Lather 1993; Altheide and Johnson, 1994). Rigour can be described as how researchers demonstrate integrity and competence, which in turn validates the legitimacy of the research process (Aroni, 1999). It has been suggested that without rigour, research becomes fictional journalism, worthless as a contribution to knowledge. It is essential that researchers using qualitative methodologies are aware of this debate and produce research that can stand up to scrutiny (Morse et al., 2002).

The importance of rigour has been recognised throughout this research and enhanced through the use of a theoretical lens. The raw data was reviewed by means of an established theoretical framework and then analysed based on the three key tenets of participatory theory that had been adapted to meet the needs of this research. This research was careful in laying the groundwork by adopting a semi-structured interview approach to guide the questions; following a strict interview protocol; using a recognised theoretical framework so that research findings can be duplicated; and demonstrating a systematic approach to coding the data (Seal and Silverman, 1977; Claydon, 2015).

4.7.3 Thematic Analysis

Data analysis adhered to the principles of thematic analysis. Thematic analysis is the foundation method for qualitative analysis, and the tool chosen for the processing of this research data (Braun and Clarke, 2006). This process looks for patterns or themes and provides a flexible, orderly, and logical approach enabling the researcher to identify rich descriptions, draw and verify conclusions, and expand existing theory (Roberts et al., 2019). The analysis of this data was based on an iterative process where data was reviewed, results modified, and subject matter explored in different ways (Belotto, 2018). As patterns and themes became evident, data was reconsidered, conclusions supported or disproved, and hypotheses developed. The grounded approach taken to analyse the data included compiling, disassembling, reassembling, interpreting, and concluding (Castlebury, 2018).

Grounded analysis was chosen as the best way to look at the data as it identified a relationship between context and time. This is directly aligned to this study which is positioned in the context of project management with practitioners providing feedback on an issue framed within a specific timescale (Conrad, 1978; Ellis, 1993). Additionally, a grounded analytical approach ensures that the views of the project manager are considered first and foremost, with the focus of interest being on the differing approaches each project manager takes to ensure they are actively accountable for their actions (Corbin, 2008). This fits well with this research which is interested in the views of the project managers and the way they manage individual tools and processes within a defined methodology. Grounded analysis is faithful to the views of the respondents (Glaser and Strauss, 1967; Corbin, 2017). This is directly aligned to this research which is interested in the views and stories of the interviewees.

4.7.4 Data Familiarisation

The first step in analysing the data was to obtain a general familiarity with the content, focussing broadly on understanding how project managers view their accountability demands and the actions they take to enable them to assume these. The interview process collected stories and opinions from forty-six project managers. Initial data familiarisation acknowledged the length and frequency of the engagement, which in project management is the agreed schedule (Mitchener, 2012; Clarke et al., 2018). It also considered the comments regarding the relationship between accountability and the requisite authority required to manage the actions necessary to be accountable. In project management this relates to the methodology, the governance model, and the project plan (Reed et al., 2017; Clarke et al., 2018; Gossard, 2018).

The data was re-read several times with manual notation of common themes. Interview notes were referred to throughout the data analysis exercise and re-examined as themes emerged. These provided a useful aid in identifying relationships between statements made by individual interviewees and indicated links between ideas and behaviours. To assist with familiarisation activities an index card system was developed to document concepts and thoughts. As the content of the data became more familiar these

were refined. Interesting quotes were listed alongside their origins for future reference. These first thoughts were subsequently developed into a mind map, Figure 13.

Figure 13 Mind Map of Data Set Source: Author (mindmanager.com)

Early in the exercise of becoming familiar with interviewee responses it became evident that the data supported the suggestion of significant links between accountability, authority, and governance. There appeared to be strong evidence that project managers held a positive attitude towards being accountable and that they would behave in any way necessary to ensure they had the conditions in place to assume that accountability. Another relationship, not previously considered, emerged between experience and accountability. Early investigations suggested that 'experience' was more closely related to age than years in the project management profession. This unexpected finding illuminated that there was possibly a need for more investigation of this phenomenon as analysis progressed. These were interesting findings at this early stage of the analytic process. The key themes of authority, governance, accountability, scope,

and ownership, surfaced early in the familiarisation stage, prompting further investigation to ensure that these did not mask other phenomena that were less prominent or obvious (Spradley, 1979; Boje, 2001).

4.7.5 Data Coding

The next step was to transform the information into a set of meaningful, cohesive categories, transforming words, and statements into abstract terms interpretive of the data (Ehrenberg, 2000; Elliot, 2019). With the assistance of the interview notes and mind map the data was examined looking for words, phrases, relationships, patterns, and frequency.

An initial coding scheme was created by a priori themes that had been identified before the interviews and on which the interview topics were based (Vincenzo et al., 2014). These themselves were based on gaps in knowledge previously identified in the literature review. At each stage of this cyclical, iterative process the quality of coding was improved and links between the interview data and the emerging themes strengthened. Over several iterations the coding process was refined. (Richie et al., 2014; Saunders, 2019).

Broader theoretical categories, known as second order codes, were generated by considering the data in the context of participatory theory (Girardi, 1992; Mitchener, 1998; Brett, 2000; Meredith, 2014; Clarke et al., 2018). As the information was examined, concepts from the literature on authority and governance became evident (Too et al., 2013; Burga, 2017; MacDonald et al., 2019; Rezania, 2019). Considering the links between emerging themes and current theories resulted in the feeling that these might be combined to describe both the project managers perception of accountability, and how project managers perform when they accept their accountability demands. In the first iteration, the initial list of over forty first order codes generated sixteen second order codes. After further refinement, these were reduced to six concepts, which were amenable to classification as members of one of four key themes.

Analysis was completed manually. Using digital systems to code the data was considered and rejected. Research suggests that although computer software can help in sorting data, the researcher must still create categories, do the segmenting, identify the coding, and decide what information to retrieve and collate (Basit, 2010). The software is merely a useful tool, it does not replace the researcher's thinking. It may assist in data handling, but the application of disciplined knowledge and creative imagination remain the responsibility of the researcher (Coffey and Ander, 1996). Electronic coding is useful when the researcher is using a combination of data, such as field notes, audios, videos, pictures, and social media information, but manual coding is recommended when using a single source of data and when the data set is of a manageable size (Hesse-Biber, 2010; Kiger, 2020). In this research, although considering over a hundred hours of raw interview data, the origin was single source, reinforcing the decision to adopt manual thematic analysis.

Continued analysis of the data indicated that the interview questions had produced sufficient information to answer the research questions concerning how the project manager's perceived accountability affected their ability to do their job. To facilitate better understanding of the connections between the emerging themes of governance, authority and process, the interview data was re-examined to identify the relationship between specific behaviours. This provided further explanation of the relationship between authority, process, and governance and their effect on accountability (Scott, 1985; Buchy et al., 2000). With frequent revisiting of the original data these theoretical categories were amalgamated to develop coherent theories. Particularly valuable passages in the text were assigned descriptive codes. These process codes were used to label the actions taken by the interviewees. The first round of coding produced over forty codes based on easily identifiable words and phrases such as 'trust' and 'confidence'. In the second round of coding the initial codes were more accurately defined and grouped into 'statements about'. At the completion of both stages the analysis was sense-checked by an experienced researcher. Figure 14 shows an example of how this activity was completed.

Figure 14 Examples of Second Level Coding Source: Author

I knew my board would be ok with that decision.	Statement about trust
I felt ok changing this as I knew my chairman thought the same way as I did.	
I was confident I was doing the right thing, and my board would back my decisions.	
I made the decision to reallocate the project team to more important Covid activities, even though I knew it wasn't explicitly mine to make.	Statements about the difference between formal and informal authority
I always just make the decisions – even though it is not explicit – I just use my own good judgement and hope for the best. It has been ok so far!	
It would be impossible for the project plan to list everything I can and can't do – I am ok with it just giving me a framework and I interpret that my own way.	
I wrote a project plan, but my board would not sign it – saying they were Ok with me just 'doing it'. I was not Ok with this!	Statements about not having a project plan in place
I should have had a project plan – it was chaos without one. I am not sure why I didn't write one, I think the demand to get it done just overtook things	
I have had project plan before and they have just been put in the draw, so I didn't write one this time. Big mistake….	
I had to make sure my board didn't expect me to be accountable for the long-term investments they had made into my project – whether the computer system did the trick wasn't my responsibility	Statements about the scope and ownership of accountability
It was important from the start that everyone knew I was accountable for this project – that's why they engaged me. My hand is in the air – this is what I do…	
I was worried for a while as I was accountable for this issue but not convinced this manager understood – this was up to me - it was difficult to explain I was happy to own the issue if he would just step back a bit and let me get on with it	

In the next step the second level codes were assigned broader meanings. Figure 15 demonstrates how the data was broken down during the process and how conceptual statements were developed. This shows how the data has been condensed into cohesive statements which in turn have been refined to generate new ideas based on the feedback from the project managers. It was deemed that this information could be used to answer the research questions.

Figure 15 Development of Conceptual Statement Source: Author

First Order Codes	2nd Order Codes	Concepts
The plan did have a RACI and a governance model, but it should have been in more detail	Statements about the content of the project plan	The project plan is the key tool for establishing authority and accepting accountability.
I deliberately included lots of detail and was prescriptive as I knew I would need to refer to this during the project		
I don't think you can ever have too much detail on the project plan – you still work on relationships and conversations		
I wrote a project plan, but my board would not sign it – saying they were Ok with me just 'doing it'. I was not Ok with this!	Statements about not having a project plan in place.	
I should have had a plan in place – it was chaos without one. I am not sure why I didn't write one, I think the demand to get it done just overtook things		
I have had project plan before and they have just been put in the draw, so I didn't write one this time. Big mistake….		
The governance model wasn't worth the effort it took me to write it – nobody followed it!	Statements about the support of the governance model.	
The governance in my plan was agreed upfront and was useful for me to understand what my boundaries were		
It was good to go through the governance model in the plan before they signed it – it was interesting to understand how different people's opinions were when they spoke openly. The workshop was really useful – in fact very necessary.		
I did include a RACI as part of my governance model in my plan, but it was not very useful	Statements about the usefulness of the RACI.	
My RACI was difficult to do as I wasn't sure of the deliverables, and they kept changing		
I insist on a RACI with every project – a good start to identifying who is responsible. High level, but kicks off the debate		
I can't work without a project plan, but have never found it to be anything more than a road map	Statements about project plans providing support.	
As a junior PM, I religiously looked at my plan, couldn't work without it		
All projects should have a project plan – this clearly defines what is going to happen - the blueprint for the PM		
I always do a roles and responsibilities matrix; I find this helps everyone visualise that is going to happen	Statements about the roles and responsibility matrix	
This is just a strategic tool that gives a high-level view – it is never followed in any detail		
One of the tools I use to get agreement on the governance for the project – really useful		

4.7.6 Refinement, Review, and Scrutiny

Following refinement of the results from the initial coding, themes were verified for cohesion and coherence. Another comprehensive review was undertaken at this point a, comparing memos from the original interviews, with information in the card index. This was to check the initial thematic analysis for alternative explanations, and examples not conforming to the patterns being tested (Gough, 2010; Pierre et al., 2014). This justified the researcher's confidence in the analytic approach and gave reassurance that the results were credible and could be used to form well-grounded conclusions. Following these steps results were scrutinised for connections, with close attention paid to concepts, categories, and links.

After completion of the coding activity, the analysis was refined by revisiting the data and formulating questions such as: 'what is happening here?', 'what does this mean?', 'what is the respondent actually saying?', 'what did the interviewee do?'. This iterative procedure commenced with a referral back to the original data. This final process was carried out at the end of the data analysis activity at a time when the data was very familiar. The resulting enrichment of the patterns and themes further justified confidence in the trustworthiness and accuracy of the analytical process (Dey, 2003; Saldana, 2012; Neale, 2016).

Figure 16 shows how the overarching analytical process resulted in five key findings. The final activity at the conclusion of this stage was that the entire analytical process was sense checked by a senior researcher.

Figure 16 Overview of Data Analysis Source: Author

Gap in Literature	Focus Question	Key Findings
Definition of accountability Of the project manager	How do project managers define their accountability?	Project managers were unable to provide a consistent definition of the term 'accountability' but were consistent in their feedback that it was an intangible obligation which they positively saw as their own. Key acknowledgement was "It comes with the job title'.
Definition of ownership and acceptance of accountability by the project manager	How do project managers accept and own their accountability demands?	Project managers proactively accept their accountability demands and see this as the focus of their role. – being 'totally accountable.' Project managers implement different behaviours to help them manage their accountability demands. these are varied and related to experience rather than training.
Understanding the scope of the project manager's accountability	How do project managers define the scope of their accountability?	Project managers described the scope of their accountability in terms of 'owning the project management process' and not taking any ownership for the business outcomes of the project.
Identifying the relationship between accountability, authority and governance	What is the relationship between accountability, authority, and governance?	Project managers expressed a strong relationship between having the authority to make timely decisions and being accountable. Lack of authority was identified as the major impediment to the ability to be accountable. The governance model was seen as a good tool for identifying authority boundaries agreement. The project plan was seen as the principal document for detailing any formal whilst acknowledging the need to operate in an informal framework where levels of authority are not clearly defined.
Understanding how project managers respond to maximise their ability to meet their accountability demands	What behaviours do project managers exhibit to maximise their ability to meet accountability demands?	Project managers identified a need to implement a number of actions that would enable them to be accountable. These actions included establishing relationships based on trust with a variety of stakeholders at the commencement of the project, establishing clear project objectives and agreed deliverables, and updating all interested people on a regular basis. Project managers actively acknowledged the importance of building strong relationships with board members through 1-1 meetings and regular communication.

4.8 Ethical Considerations

The data collection and analysis stage of this research was undertaken with the consent of the University of Glasgow ethics committee. Participants received documentation explaining the research and were required to sign a participation consent form prior to the interview. An email was also sent the day before the interview, with a reminder of the ethical considerations, including confidentiality and anonymity. At the commencement of the interview, participants were reminded that they could stop the interview at any time and that they did not have to answer any questions. At the half-way point participants were again asked if they had any questions and consent to continue was obtained. All participants agreed to the transcription of the interviews. A risk assessment of the potential for financial harm, unethical behaviour, psychological harm, and social harm was completed. This research was not considered to be high-risk in any area and required no risk mitigation from an ethical perspective. The ethical approval is attached as Appendix 1.

4.9 Adherence to Participatory Theory

The analysis consistently adhered to the principles of participatory theory to ensure its reliability and validity. This theoretical framework emphasises three key tenets:

1. **Authority and Accountability**: It is imperative that individuals who are held accountable possess sufficient authority and resources to effectively fulfil their responsibilities. This alignment ensures that accountability is meaningful and that individuals can perform their roles successfully within the participatory process.
2. **Engagement Duration and Frequency**: The design of participatory processes must consider the length and frequency of engagements to align with the overarching goals. This principle underscores the importance of matching the temporal aspects of participation with the objectives, ensuring that engagement is neither too brief to be effective nor too prolonged to cause disengagement or inefficiency.

3. **Scale-Dependence of Outcomes**: Outcomes of participatory processes are often highly dependent on scale, both spatially and temporally. This means that the effectiveness and relevance of outcomes can vary significantly across different geographical areas and time periods. Understanding and accounting for this variability is crucial for achieving valid and reliable results.

In expanding on these points, it becomes evident that participatory theory provided a robust framework for ensuring that participatory processes are well-designed and effective. By recognising the importance of authority and resources, aligning engagement strategies with process goals, and accounting for the scale-dependence of outcomes, participatory theory helps in creating processes that are not only inclusive and democratic but also practical and impactful. These principles collectively contribute to the overall validity and reliability of the participatory analysis, ensuring that it is grounded in a solid theoretical foundation and capable of producing meaningful and actionable insights.

4. 10 Summary

The chapter opened with details on the philosophical aspects of this study and introduced the assumptions underlying the research roadmap. This research was conducted using a pragmatic research paradigm and adopting a qualitative data collection method. Using semi-structured interviews, the data was analysed through a participatory lens using manual thematic analysis.

The section on research strategy identified the project manager as the unit of analysis and raised the issues inherent in conducting interviews over Zoom. Following a justification of the benefits of qualitative data analysis and use of the semi-structured interview approach, the chapter includes an explanation of the mechanisms involved in conducting the interviews. There was then a comprehensive and detailed explanation of how the data analysis activities were undertaken and a further justification of the results. The next chapter discusses the findings.

Chapter 5: Findings

5.1 Introduction

This chapter provides a detailed insight into the study findings. It attempts to investigate the three key areas hitherto not investigated in any detail. The first of these is what the project manager considers the scope of their accountability. The second is how the project manager responds to their accountability demands and what behaviours do they exhibit to maximise their ability to meet their accountability demands. Thirdly, what do project managers perceive to be the relationship between accountability and authority.

The chapter commences with a consideration of the project managers perception of accountability and proceeds to describe their feedback when asked to define the term. Considering project managers' perceptions of the project board's role and the importance of its relationship with project managers, the chapter examines how these influence their ability to be accountable. This chapter then scrutinises authority and governance and the part played by the project plan in defining the accountability framework. Finally, it discusses project managers' feelings about methodologies and the different experiences of being accountable in different industries. Together, the results explore perceptions of accountability thus improving its understanding in practice. Emergent concepts offer clarification of the nature of accountability, how accountability is owned, the scope of accountability, and the relationship between accountability, authority, and governance., all specifically from the perspective of the project manager. In addition to a summary at the end of each focus area, the chapter concludes with a short synopsis.

5.2 Overview

The concept of accountability encapsulates a deep commitment to ownership, transparency, and the diligent execution of tasks. At its core, accountability refers to the obligation and willingness of individuals or groups to accept responsibility for their actions, decisions, and outcomes within the context of a project, (Leraci, 2007; Cornock, 2011; Whitty et al., 2015). Unlike responsibility, accountability goes beyond the completion of tasks and encompasses a proactive commitment to achieving objectives while taking ownership of both positive and negative consequences. It involves a heightened sense of awareness and engagement, fostering an environment where stakeholders understand their roles, contributions, and the impact of their actions on the project's overall trajectory.

The importance of accountability in projects cannot be overstated. When individuals are accountable for their actions, they are motivated to perform at their best. A sense of ownership drives them to go above and beyond, leading to improved performance and results (Dreyfuss, 2000; Metcalf, 2021).

The definition of accountability in the context of project management reflects the generic features of the concept. A common theme running through project management literature, is the recognition of drivers related to the delivery of large change profiles, in a limited timeframe, to a fixed budget (Cicmil et al., 2006; Saade,2015; Kerzner, 2017; Zwikael, 2018). Whilst project management is often considered to be related to the wider definition of general management, these fundamental differences are central to this research (Lundin et al., 1995; Lock, 2017). Other research defines project accountability as the state of being totally answerable for the satisfactory completion of a specific assignment, with the right levels of authority to be responsible for the outcome (Kerzner, 1979; Bourgoin, 2017; Smith-Ditizio 2018). Some scholars expand this concept and propose that a prerequisite for accountability for projects is an adequacy of authority (Leong, 1991; Henderson, 2016; Ibrahim et al., 2016; Bond-Barnard et al., 2017). It is important to note that accountability in project management differs from accountability in general management in that interactions in project management occur in the context of a situation where the

project is temporary, and relationships are transient (Söderlund, 2010). Considering the above, this research adopts the definition of accountability in projects as being totally answerable to for the satisfactory completion of the specific assignment.

This chapter focusses on exploring four themes, all derived from the opinions of the project manager, that provides answers to the research questions. These are: the range of elements for which the project manager is accountable: how the project manager accepts their accountability demands; the relationship between accountability and authority; and what behavioural traits of the project manager are influenced by being accountable for delivering the project management processes? accountability demanded of them

5.3 Scope of Accountability

This section looks at responses to the research question "*How do project managers define the scope of their accountability?* The purpose of this question is to investigate how project managers view and define accountability as a construct. In part this addresses the feedback from two project management conferences where attendees reported that accountability was not clearly defined, and this caused confusion. More importantly they also said that this resulted in project managers behaving differently due to the degree to which they felt they were accountable.[4] In project management literature, accountability is generally defined as the obligation and willingness of individuals or groups to accept responsibility for their actions, decisions, and outcomes within the context of a project (Kerzner, 2017; Zwikael, 2018). The issue raised by project managers that there is no accepted and agreed definition of accountability amongst practitioners, has had limited attention in the literature and there appears to be no research considering the impact of this in practice.

[4] 2011 West Australian Project Management Symposium and the 2014 Australian National Project Management Conference.

The coding process identified statements about decision-making, delivering to schedules, owning accountability, being accountable, defining the scope, and proactively accepting accountability at any cost.

For example, project managers explained:

> *'I pull it all together and deliver to what the sponsor has asked me to – but whether that increases the return on investment or fits into the business strategy is not my responsibility'. (PM: 23, junior project manager with one-year experience in the charitable sector)*
>
> *'I am rarely involved in developing a business case. My job is to deliver what I am told. I am brought on when the business has decided to go ahead and spend the money. I do question that sometimes – but I am a project manager, not a business leader. I am only responsible for the process, not the end result'. (PM: 34, a project manager with eight years' experience in events management)*
>
> *'I have managed a couple of projects where I thought what they wanted me to deliver was not going to do what they wanted, and I have spoken out. In one instance that meant they reconsidered and stopped the project. I am not responsible for the business outcomes; I make that very clear upfront'. (PM: 11, a senior project manager with ten years' experience in construction)*
>
> *'I have been engaged for this project – I don't get involved in the long-term business strategies – Once my project is finished, I will move on to the next one'. (PM: 3, a project manager with twenty years' experience in travel, banking, and telecoms)*

Project managers shared the opinion that they were not accountable for the overall success of the project, not involved in anything but the project management process, and had no accountability for the projected long-term business benefits due to the project. These responses appear to suggest that project managers are very aware of the temporary nature of their engagement. This aligns with a common theme in the literature that recognises that the project manager works within a limited timeframe (Cicmil et al., 2006; Saade, 2015; Kerzner, 2017; Zwikael, 2018).

'I am fully focussed on getting the job done within my agreed time frame – this is always tight, and I don't have the time or the inclination to think about anything after the end date'. (PM: 13, an associate director with fifteen years' experience in construction)

'Scope, time and budget – that's my focus – written in my plan. Long-term results – not on my radar.' (PM: 22, a junior project manager with two years' experience in IT)

The project's focus is narrower, with short-term complexity and relatively rigid framework (Crawford, 2006; Müller, 2014; Zwikael and Smyrk, 2014). The responses from project managers emphasised adherence to an agreed schedule. The data indicated that project managers are unable to accept accountability for long-term outcomes as they are not privy to the business' long-term aspirations and cannot judge whether the project meets the sponsor's expectations of long-term benefits.

'I can't be accountable for the success of the project. My accountability is to deliver the project management artefacts. It is up to the business, and their representatives on the project board, to make sure the project will deliver long term benefits and will meet their long-term strategies – not my remit!' (PM: 18, a junior project manager with two years' experience in local government)

'It's a good job the decision as to whether the project would achieve the expected outcomes wasn't mine – Covid really put the cat amongst the pigeons. The business decided to keep going but I would have shut down or at least put it on hold. It was their decision – in hindsight the wrong one! I did explain the cost of keeping going – but I am pleased the decisions was nothing to do with me'. (PM: 3, a senior project manager with twenty years' experience in travel, banking and telecoms)

This data challenges current thinking. Some research suggests that the project manager should be held accountable for delivery of the 'project outputs '(Zwikael and Smyrk, 2011; Meredith, 2016). These research papers refer to project outputs as the overall benefits of the project. These might be an increased market share, improved processes, or a better return on investment. These are all business benefits, that should be identified in the business case before the project commences (Sauer, 2009; Hjelmbrekke, 2017). Data from interviewees in this study suggests that 'project outputs' are the results of the project management process, not outputs related to return on investment and increasing market share. Project

managers countered the suggestion that they might be responsible for any business benefits by explaining that in some cases they were not party to any input into the business case and therefore took no responsibility for any business-based measurements. This point acknowledges that project managers, while not being able to articulate the meaning of the term 'accountability', had a clear understanding of the framework within which they operated. This position was posited by PM: 32, a senior project manager with fourteen years' experience, who said:

> *'I am very clear what my scope is – and my team and board also become very clear upfront as I make sure they know. Experience has told me this is something you need to explain at the onset – then I can get on with my job and not have to worry about anything else. Let the board worry about the long-term benefits of my project – that's their job!'*

Further examples were provided by PM: 3, a project manager with five years' experience, who said he had yet to manage a project where he had any input into the business case process, and in the four projects he had managed, when engaged he had been presented with a completed business case. He explained that the purpose of the business case was for the business themselves to decide if the project was worthy of further investment and only when these decisions was made, was a project manager engaged.

Analysing the data suggests that project managers identify their scope as being within the framework of the project management process and not related to the business outcomes of the project. This is important as it challenges some academic thinking (Ahrens, 1996; Blaskovics, 2015) and suggests a different understanding.

Proposing that project managers' accountability frameworks primarily focus on the project management process itself, rather than the broader business outcomes of the project has a direct impact on defining who is accountable for what. While project managers play a crucial role in ensuring that projects are delivered on time, within scope, and within budget, their direct influence on the ultimate business outcomes is limited. Results from this research point to a number of reasons for this. Project managers are responsible for planning, executing, and monitoring the various aspects of a project, including tasks,

resources, timelines, and risks. However, they typically have limited control over factors external to the project, such as market dynamics, customer preferences, or technological advancements that can significantly impact the business outcomes. Business outcomes are often influenced by a multitude of factors beyond the project manager's control. Project managers collaborate with cross-functional teams, stakeholders, and subject matter experts to deliver a project. Their primary focus is to ensure effective coordination, communication, and allocation of resources.

While project managers can influence the team's performance, they can't unilaterally determine how the team's efforts will translate into business success. Business outcomes are a result of collective efforts and market forces that extend far beyond project management. Projects are often part of larger organisational initiatives with intricate interdependencies. The success of a project doesn't automatically guarantee positive business outcomes. Factors like market conditions, competitors' actions, or changes in customer preferences can impact business results independently from the project's success. Projects have a defined lifespan, and project managers are focused on delivering the project within the given constraints. Business outcomes can evolve and manifest over a longer period, influenced by various external forces that project managers are unable to foresee or control. While project managers are accountable for project execution, the accountability for the overall business outcomes often falls on executives and leadership teams. Strategic decisions, resource allocation, and alignment with organisational goals are decisions made at a higher level than project management. Project success may legitimately be evaluated based on criteria such as adherence to scope, schedule, and budget. Business outcomes, on the other hand, involve measuring factors like profitability, market share, and customer satisfaction. These measures are more aligned with the organisation's overall goals and strategies, which are typically beyond the project manager's immediate purview.

Analysis of responses from project managers positions the scope of their accountability as being the management of projects' processes and resources to deliver the specified scope within the constraints of

time and budget. While their efforts contribute to the overall success of a project, business outcomes are influenced by a broader array of factors extending beyond the project management realm. Organisations often have mechanisms in place to ensure collaboration between project managers and business leaders to align project objectives with strategic goals, but the direct accountability for business outcomes lies with higher-level leadership. The scope of accountability in projects refers to the specific areas, responsibilities, and outcomes for which individuals or groups are held responsible within the context of a project. This helps define the boundaries of responsibility, the extent of decision-making authority, and the expectations regarding the results that are attributed to the accountable parties.

Understanding the project managers perception of the scope of their accountability is crucial as it provides clarity, reduces ambiguity, and ensures that everyone involved knows what is expected of them. When looking at the definition of accountability, this research suggests that scope is a critical factor in defining accountability in projects. It clarifies what is expected from individuals, shapes their ownership, and enables them to take responsibility for specific areas. The scope of accountability helps refine the definition of accountability by emphasising the boundaries within which individuals are expected to act responsibly and deliver results. It ensures that accountability is well-defined, practical, and aligned with the project's objectives.

In essence, the scope of accountability in projects ensures that everyone knows their role, understands the extent of their influence, and is empowered to make decisions and take actions that contribute to the project's success. It makes the definition of accountability tangible and actionable within the complex landscape of project management. The next important point is to consider how project managers accept their accountability demands.

5.4 Viewing and Interpreting Accountability

This section looks at how project managers view their accountability and how they interpret this. It addresses their mindset and investigates their how they interpret the concept of accountability in practical

terms. This is in part to address the feedback provided at the two project management conferences where attendees described accountability as an ephemeral concept that lacked structure, and that this resulted in differing opinions as to the way individuals considered and interpreted their accountability obligations.

The literature proposes that accountability in general business is sometimes associated with failure (Theil, 2014; Ossege 2012). Recent studies suggest a link between the negative connotations of accountability and performance in the workplace, with some indication that workers that are held accountable may not perform well under the stress this imposes (Bovens, 1998; Brees, 2015). The essence is that workers are given accountability, with little option to refuse it, and don't respond positively. This research investigates whether this is the case in the project management environment and points to a different position.

Analysis shows that project managers generally embrace their accountability demands as a fundamental aspect of their role. They view accountability as an opportunity to lead, excel, collaborate, and make a meaningful impact on projects and organisations. Indications of a willingness to accept accountability can be demonstrated with phrases such as, "*taking ownership*", *"taking responsibility for your actions", "backing your decisions", "delivering to expectations", "the buck stops here",* and "*comes with the status and title".* As many as fifteen of the forty-six project managers interviewed used the phrase, "*The project manager is always accountable. It's what you get paid for".* Other project managers expressed their willingness to be accountable as:

> *'I am totally accountable – and very happy to be so – that's part of my job'. (PM:4, a senior project manager with eight years' experience in IT)*
>
> *'Accountability is part of my title – it's another definition of the term project management!' (PM:22, a junior project manager with two years' experience in IT)*
>
> *'I am it – this is where the accountability sits, and I make sure my project board are aware of this – it is the basis of what I do'. (PM:34, a project manager with eight years' experience in events management)*

'Isn't that what my job is? The whole accountability for delivering is with me – and that's how it should be – I am accountable – who else would be?'(PM:42, a junior project manager with two years' experience change management)

'No matter how hard it gets, I always remember it is me that is accountable for this – my reputation on the line – that's what I am being paid to do'. (PM: 7, a senior project manager with twenty years' experience)

The opinions of respondents revealed a strong and positive sense of ownership of accountability. This challenges the theory currently held by some, which proposes that there is limited understanding of how project managers own and perform their accountability demands in practice (Burga, 2015; Burga and Rezania, 2017; MacDonald et al., 2019). When asked *"what is your definition of the term accountability?",* some of the reflections included:

'It is just something I know. Accountability – it's something everyone just expects from the project manager'. (PM: 27, a project manager with six years' experience IT)

'It's not a thing, it's a feeling, a responsibility, an answerability, and in some cases, a liability!' (PM: 42, a junior project manager with two years' experience in change management)

'I make sure everyone knows I am accountable. I need to be – it is my job! Being accountable is just something that is there – difficult to explain – but it affects all the decisions I make'. (PM: 36, a senior project manager with eleven years' experience in the charity sector)

'Being accountable is like owning something – you have to treat it as if it's yours. It's in my head all the time as I am doing my job'. (PM: 24, a junior project manager with two years' experience in higher education)

'I can't describe what it is – I would perhaps say it's a behaviour? Or a process? Or a procedure? No – I can't describe it – it's just something that I own, and I know it is what I am – accountable – no question'. (PM: 11, a senior project manager with ten years' experience in construction)

'Definition of accountability – for me it's the way you behave – how you act in response to something you have been given to do'. (PM: 31, a project director with nineteen years' experience in oil and gas)

The key finding from this analysis is that project managers see accountability as a positive aspect of project management, within the scope of the project management process. Although unable to verbalise a succinct description of the term, the data points to the fact that project managers recognise that accountability comes with the job. Furthermore, this perception that accountability is an integral part of the role is positive. This is shown by responses that identify that accountability is seen as a constructive and explicit part of the job. Affirmation from project managers using terms such as clear-cut, certain, definite, and categorical, confirm the view that accountability is viewed by most project managers as possibly the most important aspect of their role.

Analysis of the findings point to the conclusion that project managers consider accountability as the commitment to take ownership of their tasks, decisions, and outcomes within the context of a project. The data indicates that although project managers acknowledge and understand accountability, they were largely unable to explain the term. Respondents preferred to use actions to describe their being accountable. From a practical perspective, this involved involves being responsible for completing assigned tasks accurately and on time. Data was directed towards describing accountability as being based on ownership of decisions, whether it's choosing a particular approach, allocating resources, or addressing challenges. Project managers view accountability as a commitment to achieving specific outcomes, stating that it's not just about completing tasks mechanically; it's about actively working toward achieving the project's goals and contributing to its success. Project managers implied that their accountability involved transparent communication and emphasised that it was their role to keep everyone involved in their accountability by reporting on progress towards their goals. Several project managers defined accountability as the willingness to proactively address challenges and find solutions, suggesting that being accountable means actively seeking ways to overcome obstacles and contribute to the project's progress.

Understanding how project managers proactively embrace accountability is important because it sets the tone for the entire project. Whilst not being able to articulate a brief description of the term ‘accountability ‘, all those interviewed were able to express in detail their definition of accountability in terms of their actions. In summary, project managers define accountability as a multifaceted concept that encapsulates responsibility, ownership, commitment, communication, problem-solving, and alignment with project goals. Their attitude influences team dynamics, stakeholder relationships, risk management, and overall project success. By recognising the significance of proactive accountability, organisations can support project managers in cultivating a culture of ownership, transparency, and excellence.

5.5 The Relationship Between Authority and Accountability

The relationship between authority and accountability is a crucial aspect of effective management and governance within organisations, including project management. Authority in this context is defined as who has real control over decisions (Ginsberg, 2016; Wilson, 2016; Silverman et al., 2014; Evans, 2021). Understanding this relationship is important because it determines how individuals or roles within an organisation are empowered to make decisions, take actions, and subsequently be answerable for the outcomes of those decisions and actions. Research suggests that to be accountable, project managers need authority to complete the task and that without authority, all talk of accountability is superficial acknowledgement. (Leraci, 2007; Cornock, 2011; Mulholland, 2016). Authority refers to the legitimate power vested in an individual, role, or position to make decisions, give instructions, allocate resources, and take actions that influence the work, tasks, and outcomes of others (Kahn et al., 1994; Simon, 1997; Madlock, 2008; Hetland et al., 2010; Smith-Ditizio, 2018).

Authority denotes the scope within which an individual is permitted to exercise control and make choices. Accountability, on the other hand, refers to the obligation and willingness of individuals or entities to accept responsibility for their actions, decisions, and outcomes. It involves being answerable for the results of one's actions and ensuring that commitments are fulfilled.

This research has identified that the relationship between authority and accountability is closely entwined. The literature identifies scenarios that provide good explanations of the different types of relationships between the two. One scenario is accountability without authority. In cases where individuals are held accountable for outcomes but lack the authority to make necessary decisions, frustration and inefficiency can arise. They might be responsible for results they cannot control, leading to challenges in achieving desired outcomes. (Sellick, 2002; Henderson, 2014; Kriner, 2015). This was a situation identified and experienced by several respondents.

Other research considers the results of an equal measure of authority and accountability. In this scenario, an individual or role has both the authority to make decisions and the corresponding accountability for the outcomes of those decisions (Müller, 2013). This ensures that decision-makers are directly responsible for the results, promoting efficient and effective decision-making (Hoffman, 2018). This scenario had been experienced by several respondents.

When individuals or roles possess authority but lack accountability, there is a risk of decisions being made without a direct sense of responsibility for the outcomes. This situation can lead to misuse of power, poor decision-making, and reduced transparency. (Leob, 2007; Agyemeng et al., 2009). When neither authority nor accountability is present, individuals might have limited involvement in decision-making or outcome ownership. This lack of engagement can result in reduced motivation and a concomitant poorer contribution from the employee (Koop, 2014; Agyei, 2017). This scenario had been seen in practice by two inexperienced respondents.

Project managers expressed the opinion that understanding and maintaining a balanced relationship between authority and accountability is vital for several reasons. When individuals with authority are also accountable for outcomes, decisions are made with a full understanding of their implications, leading to more effective choices. (Leipold, 2021). The data suggested that aligning authority with accountability fosters a sense of ownership, as decision-makers are aware that they will be held responsible for the

results of their decisions. Project managers reported that when decision-makers are accountable for their actions, and outcomes are openly acknowledged and addressed, transparency and trust is promoted within the organisation. Clear authority-accountability alignment also enables quicker decision-making and encourages innovative thinking, as individuals are empowered to take calculated risks (Ford, 2008; Hoffman, 2018; Cardillo, 2023). The data emphasised that clarity in authority and accountability reduces conflicts arising from the existence of unclear roles, responsibilities, and decision-making powers.

In summary, respondents suggested that the relationship between authority and accountability was pivotal to the project managers' ability to deliver the project management process and that a well-balanced alignment of these two aspects ensured responsible decision-making, ownership of outcomes, and a culture of transparency and trust.

Project managers suggested that there often was a mismatch between accountability the project manager proactively owns, and the authority required to meet this demand. Keen to explore this suggestion and investigate the relationship between authority and accountability, respondents were asked, *"what do you mean by authority"*. Most respondents used the terms 'authority' and 'accountability' synonymously and were unable to distinguish between the two.

> *'Accountability and authority are one and the same for me. I can't be accountable if I don't have the authority to get stuff done'. (PM: 37, a project manager with nine years' experience in environmental crisis management)*
>
> *'To me, authority is as important, if not more important, than accountability. I have a schedule I need to meet, so I need to have the authority to say to my team – do it please and do it now!'(PM: 20 a senior project manager with thirteen years' experience in oil, gas and aviation)*
>
> *'Accountability, responsibility, it's all the same to me. It's my job to get the project delivered, it's the authority to do that which is sometimes in question'. (PM: 9, a project manager with eight years' experience in construction)*

'I have learnt I need to have the right authority from the start, and this has caused some issues in the past. I have even refused to manage a project because the authority wasn't forthcoming. I always tell junior project managers - you can't do your job without the authority to drive the decision making – it just doesn't work'. (PM: 44, a project manager with eleven years' experience in the charity sector)

'I am not sure there is any difference between authority and accountability, nor responsibility if I think about it – they are all the same to me. I need to be able to do my job'. (PM:3, a project manager with twenty-five years' experience in travel, banking, and telecoms)

'Authority, responsibility, words really. What is important to me is that I can make the decisions I need to make quickly and can insist and demand if I need to. Often with so many people involved, it is hard to reach consensus, and I need to know I can call a halt to the debate and have the final say'. (PM: 41, a senior project manager with four years' experience in environmental crisis management)

Yet, some managers did see a difference. For instance, some assumed full accountability for implementing processes but would like more formal authority. Explanations for this ranged from nervousness making critical decisions without board approval, to difficulties dealing with other obstacles and challenges that slowed down activities.

'As the project manager, if I had been given more authority, I could have done a much better job. I know how to keep a project on track in a crisis. I needed more say in managing the resources. I just did it anyway – I put my project on hold and reallocated my team to more important COVID related tasks – I couldn't miss an opportunity to help. I felt very accountable. I didn't feel comfortable as this whole thing was very new and unexpected and I still consider myself a junior project manager'. (PM: 43, a project manager with three years' experience in education)

Project managers were quite loquacious when providing reasons for the stance that authority enabled accountability. Several of those interviewed described situations when they had made decisions outside their remit. Due to time pressures, they operated in an informal manner to '*get the job done'.* The consensus was they were unable to wait for approval as this would affect the schedule. Many respondents admitted to dealing with imbalance between formal authority and authority levels needed by finding

workarounds to *'just keep going'(*PM:27). This ties in with the common theme of projects needing to deliver large changes, in a limited time, to a fixed budget (Cicmil et al., 2006; Saade, 2015; Kerzner, 2017; Zwikael, 2018)

Formal authority refers to the legitimate power that is vested in the project manager by virtue of their position or role. It is the authority officially designated by the organisation's structure and is outlined in job descriptions, policies, and organisational charts. Informal authority, on the other hand, refers to the influence an individual has within an organisation that is not officially granted by a formal position. It's based on personal relationships, expertise, experience, and respect earned from colleagues and peers. The source of formal authority is derived from the official position or role, whereas the source of informal authority arises from personal attributes, expertise, and relationships (Nguyen, 2019). Recognition of formal authority comes from official channels, whereas recognition of informal authority is through colleagues and peers based on relationships and expertise. (Inderberg et al., 2019). Formal authority alludes to the owner being officially sanctioned to make decisions within the role's scope. Informal authority results in the project manager being forced to influence decisions through expertise, trust, and relationships. (Baker, 2022; Bauer, 2023) From am accountability perspective, formal authority and accountability are clearly defined by the role's responsibilities, whereas when authority is informal the project manager's accountability is tied to maintaining trust and credibility (Oussii, 2019).

Further investigation indicated that when discussing formal and informal accountability, project managers explained they regularly had to make unsanctioned decisions and operate in an informal and unsanctioned environment as the key driver was to meet the accountability they had for achieving an agreed schedule. Respondent explained that they considered the term 'formal' as 'directives that were written down and endorsed by the project board', whereas the term 'informal' meant "get on with it and just do it" (PM:22, 30, 31 and 45). In the project environment, decisions must be made quickly. During critical periods, decisions are made that are often not formally theirs to make. Project managers expressed

their willingness to act informally saying it would be "Impossible to have a formal agreement in place for every decision that needed to be made in the course of a day" (PM: 14, 20 and33).

Several respondents spoke about using a combination of authority, processes, and governance, but emphasised accountability.

> *'I have never been given any accountability in writing – it is an informal thing. don't think of it as needing authority. I don't need formal authority – its' in my title. I think it is a lot to do with trust – and being confident in your ability to make the right decisions. You are never going to be given enough detailed authority in writing to cover every single situation – the project plan only offers a framework. The governance model in the plan is not really worth the paper it is written on. Taking accountability is a combination of a number of things (trust, experience, confidence, gravitas, credibility) – that mean you can make decisions that you need to make to keep everything moving.'(PM: 25, a project manager with nine years' experience in further education)*
>
> *'My authority comes with my credibility – the board come to me for advice. I have oversight of the entire project and make all the decisions I need to make. My authority isn't written down – I just take it and run with it.'(PM: 26, a project manager with thirteen years' experience in aviation and transport)*
>
> *'I like the flexibility of interpreting the governance model – it means I do what I think is right and can take full accountability for my actions'. (PM:2, a senior project manager with seven years' experience in IT and banking)*
>
> *'This was a small project, and I am surprised how much the lock-down affected it. I think as a project manager you get used to making decisions that are not written down – no project plan is going to be that descriptive. It's a mixture of the formal, the informal, based on trust and experience. You just need to have a good conversation with the board and key stakeholders before you get going.' (PM: 22, a junior project manager with two years' experience IT)*
>
> *'I was totally comfortable with the decisions I made- no one else had more knowledge or experience than I had. I felt a bit overwhelmed at times with the accountability – but I understood and accepted it when I took on the job.' (PM:23, a junior project manager with one years' experience in the charitable sector)*

Respondents explained that they needed to make many daily decisions to keep projects on track, and that these decisions impacted on their accountability demands. Project managers explained they "just did their jobs", "made decisions as they needed to be made", and "got on with it", without expecting their accountability obligations to be documented in any detail. PM: 2, PM: 3, PM: 22 and PM: 23 mentioned specifically a desire to have more authority over resource allocations.

> *'I have no direct authority to allocate members to my team, but lots of accountability, so I need to always be influencing people to do things the way I need them to do them so I can take accountability for achieving the schedule and delivering to the budget set in the project plan. In the end, I just told the tester they were no longer needed and replaced them. I couldn't wait for the formal stuff. My schedule was all to pot!' (PM:2, a senior project manager with seven years' experience in IT and banking)*

> *'My team was in place when I started. This is usual – but in this case I had a team member who wasn't up to the job, so I found out when Covid happened, and I needed hm to do some things that were not quite within his reach. His attitude was dreadful, and I wanted to get rid of him, but I just couldn't as I didn't have the authority. I spent ages trying to improve the situation – wasted lots of time as he needed to go well before he eventually was moved'. (PM: 16, a project director with twenty-two years' experience in construction)*

> *'I have to go to someone else to unblock resources and this slows down the whole project. The work by one individual was not up to scratch – cost me time and money I didn't have to retrofit. I was new to the organisation and was ready to just do it – but I waited and asked for support – didn't get it and my budget blew out'. (PM: 1, a junior project manager with one years' experience IT)*

> *'I found out my technical team lead was really expensive and costing me too much. Also, he didn't seem to work at any speed but slow, so I wanted to swap him for a cheaper resource. It was almost impossible – I couldn't sack him, and my board were not particularly supportive. It was a difficult situation. It won't happen in my next project – I'll see to that upfront'. (PM: 23, a junior project manager with one years' experience the charitable sector)*

Authority over resource management has been considered by scholars (Zwikael and Smyrk, 2011; Meredith, 2016; Yu et al., 2018), with the consensus being that this was important and necessary. The

data collected shows that project managers generally have a sound understanding of how the delegation of authority is positively related to the ownership of accountability. Many demonstrated a willingness to make unsanctioned decisions to ensure the project was not delayed by waiting for formal authority. Explaining this attitude PM: 4 said he often 'stuck his neck out' and just made things happen. Most interviewees articulated the need for authority over project resources for compelling reasons related to the successful execution of projects. A pattern throughout the data indicated that project managers considered the correct level of authority ensured that they were able to effectively manage and allocate resources to achieve goals and mitigate risks. This included the authority to distribute resources, personnel, equipment, budget, and time, to optimise their allocation according to project priorities. PM: 27 provided an example where he 'wasted three weeks resolving an issue with a poorly performing team member that ate up the budget and produced nothing'. This was similar to the example provided by PM: 40 who explained that they had two team members who were unreliable, and this was affecting the ability to be accountable for the schedule, and that they had limited authority so were unable to resolve the situation in a timely manner. Resource allocation was identified as crucial as authority over resources enabled them to hold team members accountable for their performance. The consensus was that control over resources ensures that team members are assigned roles and responsibilities that align with their skills. Project managers argued that authority over resources empowered them to make timely decisions and respond swiftly to changing needs, unexpected delays, or emerging opportunities. This was highlighted in an example provided by PM:14 who described a situation where a formal change request to the scope had necessitated the need for a different skill set within the team, but due to the lack of authority they had, altering the team make-up was timely and costly. She said, *"I was accountable but just couldn't deliver on the schedule and the budget – I needed more authority!"*. Resource authority ensures that the project manager has the necessary resources to achieve the objectives of the project.

To summarise, data shows that in the perception of the project manager authority over resources empowers them to manage, allocate, and optimise resources to achieve project goals. It is their view that

this authority enhances decision-making, communication, and success rates by enabling project managers to navigate challenges, allocate resources strategically, and ensure that projects progress smoothly. Evidence from this research indicates a mismatch between accountability and authority afforded the project manager, and many interviewees operated i informally without formal recourse to authority, to facilitate the meeting of accountability demands.

Not all subjects were comfortable operating informally. A few respondents said they would like more formal arrangements that specifically defined the boundaries of their decision-making scope but suggested that there were so many aspects to consider this might not be possible.

> *'I have little formal authority. Once the project had been approved it was over to me to do whatever it takes, and it's not documented - just expected. In the beginning. This was frightening, but now I have a couple of projects under my belt it is getting easier. Would I consider waiting for authorisation – I don't think so, I have some accountability, but that's not to say I like it when I feel a bit vulnerable' (PM:18, a junior project manager with two years' experience in local government)*

> *'To be honest, it would be nice to have a bit more formality written down – then I would have a bit more recognition at the end. I don't think anyone understands what I do, and the stress that's involved in managing a project on a day-to-day basis. My workload increased with Covid, with team members sick and suppliers not answering phones – I doubt anyone recognised the increased accountability I had. I just ploughed on and expected someone to challenge me - I made some whopping decisions - It certainly kept me awake for a few nights.' (PM: 37, a project manager with nine years' experience in environmental crisis management)*

Formal project governance sits at the strategic and oversight level of an organisation and refers to the framework, processes, and structures that guide and control how projects are initiated, executed, monitored, and closed (Simard, 2014). Specifically, it ensures that projects align with the organisation's goals and meets stakeholder expectations. A project board or steering committee is a key component of formal project governance (Pachana, 2015). It consists of senior executives and stakeholders who have the authority to make critical decisions about the project's scope, budget, resources, and strategic

alignment. The literature suggests that governance at this level sits at the highest levels of an organisation's hierarchy and involves executive leadership, project boards, sponsors, and the project management office (Harmon, 2009). The literature indicates that the formal instructions and direction for a project stops at the level of the project board (Too and Weaver, 2013; Simard et al., 2014). This implies that any control structures related to the management of the project management process are informal and neither endorsed or enforced. The project manager is therefore often required to operate in an unsanctioned authoritative framework relying only on their charisma and ability to influence. Interestingly, not only are project managers placed in a position where they might be forced to operate with informal authority, but many project managers also expressed their preference to do so, actively championing this as the best operating model.

> *'I tell my board to sign the project plan and leave me to it – I am happy to get on with it' (PM: 33, a project manager with six years' experience in local government)*
>
> *'I don't want to be working within lots of rules and having to seek endorsement for everything I do. I am a project manager, and I can do my job as long as I know when they want it, and what I am delivering'. (PM: 25, a project manager with nine years' experience in further education)*
>
> *'I am not sure I need more rules written down. I might have done when I started, but I now have my own way of working and I am comfortable that I can coordinate everything if I am allowed. I think if we spend time debating every little thing, it would be tedious. Let me get on with it!! I wouldn't like to tell you how many rules I broke with Covid – having to persuade people to do things, being short of resources, and folk working from home at all hours of the day '. (PM: 21, a project manager with six years' experience in higher education)*
>
> *'I like the flexibility of not having formal directives from the board, and have not made any efforts to establish any, as this inhibits my ability to make decisions. Why would I want someone breathing down my neck all the time?' (PM: 5, a senior project manager with twenty years' experience in IT networks)*
>
> *'I prefer to operate without a formal governance model so I can get on with and not be slowed down by 'death by committee'. (PM: 6, a project manager with six years' experience in IT)*

'The project plan and governance model are good starting points but once you get going it sits on the shelf – I just make the decisions I feel comfortable making – it works for me.' (PM: 27, a project manager with six years' experience in IT)

'A mature governance model is useful, but the project manager uses his experience to operate in a practical sense. The governance model on paper doesn't work in practice'. (PM: 7, a project manager with twenty years' experience in oil and gas)

On further investigation, the data indicated that one of the reasons project managers were happy to work in an environment where they did not have to seek endorsement for their decisions, was that of time pressures. They explained that to be accountable for delivering to an agreed schedule, it was necessary to be able to make timely decisions and not wait for formal endorsement to do so. This supports current theory that identifies that time pressures have a significant impact on decision-making, which is in turn affected by the accountably demands of the person making the decision (Burga et al., 2017). Some academics insist on an adequacy of authority as a prerequisite for accountability (Leong, 1991; Henderson, 2016; Ibrahim et al., 2016; Bond-Barnard et al., 2017). Others define project accountability as the state of being totally answerable for the satisfactory completion of a specific assignment, with the right levels of authority to be responsible for the outcome (Kerzner, 1979; Bourgoin, 2017; Smith-Ditizio 2018). The data indicates that scheduling pressures are a key consideration in the decision-making process. Many project managers would rather operate in an informal matrix without clear delineated authority so as not to be hampered by having to wait.

A small number of the project managers responding to this question expressed wariness about making decisions without formal permission to do so, but all confessed to making them as they were '*accountable for the project'*.

'I haven't got time to think about it - I just know I am accountable, and I know what I am doing, and I just get on with it'. (PM: 40, a project manager with eleven years' experience in medical marketing)

'I don't worry about having every little thing written down, as long as we have an agreement on the scope, the money, and the schedule, then I can get going'. (PM: 24, a project manager with two years' experience in higher education)

'It would be nice to have the luxury of going through everything that needs to be done with my project board, so that they understand what I do, but I think once they give me the project and they sign the project plan, they are just happy to let me get on with it. I am happy for them to let me! Last thing I want is for us to go through every little thing and have to debate who is accountable for what. I am totally accountable for the project while it is under my watch. That's what my role is – I don't need anything written in stone'. (PM: 34, a project manager with eight years' experience in events management)

'The last thing I want is detailed instructions on how to do my job – leave me to it!' (PM: 24, a project manager with two years' experience in higher education)

'This is only the second project I have managed, but I am keen to get going so don't want the restrictions of a formal arrangement. I know my budget, and my schedule – now leave me to do it. I will ask for advice if I get stuck!' (PM: 18, a junior project manager with two years' experience in local government)

Context seems to make a difference. For example, most of the respondents from the construction industry found that legal agreements were useful in identifying accountability and allowing the meeting of insurance liabilities. However, they all also reported that contractual obligations, were overly strict and stifled decision-making. One management board only met every two weeks which meant waiting for decisions that could have been made by the PM herself.

'Some governance models can be too much and constrain your ability to operate. On my current project, contractual arrangements are very tight and stifling.' (PM: 9, a project manager with nine years' experience in construction)

The data seems to imply that most of the project managers interviewed were accepting of the imbalance between formal and informal decision-making frameworks and understood it would be difficult to have a written agreement dictation who was able to make every decision that needed to be made during the

project lifecycle. There was a suggestion that the preference was to operate in an informal arrangement, as this gave them the freedom to act swiftly and be accountable for achieving the agreed goals.

Conversely, two respondents highlighted how their project plans and governance models provided them with the support they needed to take responsibility for their decisions. In both cases, these were junior project managers who said they felt more comfortable ensuring that the details in their project plans were as informative as possible. Both comparatively inexperienced project managers reported that they regularly asked for support and advice from their project boards and were reluctant to make any decisions beyond those that were already authorised by the project plan.

> *'What needed to be done was already in the project plan. Our processes are very clear, and they work. We use the Prince2 methodology, and we all stick to it. This provides me with support, and I know my boundaries. I would be very uncomfortable outside the agreed boundaries and would always ask first.' (PM: 17 – project director with seventeen years' experience in scientific research)*

> *'I used my project plan as my road map. I knew what I needed to deliver. I checked lots of times before I made decisions – I am quite new to project management and asked for more instructions in the plan before I signed it. I spent quite a long time going through it with my board and challenged some of the bland statements – I needed more direction.' (PM: 38, a project manager with four years' experience in the charity sector*)

Some project managers felt that decision making was easier if the organisation had a project management culture. A project management culture refers to the shared values, beliefs, practices, and norms within an organisation that promote effective project management principles and behaviours (Henrie, 2005; Yazici, 2009). Project managers perceive that a strong project management culture is important as it establishes a framework for consistent project execution, fosters accountability, and supports the success of projects. (Bredillet, 2010). The presence of a project management culture can have a significant impact on the ability of a project manager to be accountable by providing a shared understanding of, and commitment to a delivery framework that everyone can follow and promotes the use of standardised

project management practices and terminology. This shared vocabulary enhances communication and collaboration, making it easier for project managers to communicate their plans, progress, and challenges while being held accountable for their actions (Alexandrove et al., 2020; Galvin, 2021). A project management culture has the potential to empower project managers to make timely decisions based on their expertise and knowledge. This empowerment encourages proactive accountability, as project managers have the authority to address challenges and seize opportunities. In essence, a project management culture provides the foundation for accountability in project management. It shapes behaviours, expectations, and practices that enable project managers to take ownership of their responsibilities and outcomes (Zheng et al., 20210; Kerzner, 2022). A supportive culture not only enhances a project manager's ability to be accountable but also contributes to overall project success and organisational effectiveness (Al-Baytay, 2019). When asked to explain in practical terms why a positive commitment to a culture that supported project management had a relationship to being accountable, PM:4, a senior project manager with eight years' experience in the IT industry, said:

> *'I have managed lots of project for different companies and my job is always made easier when my role had credence, and everyone understands what I do. I am always happy to make decisions without asking people for the Ok to do so, but the added level to this is making sure what you decide is actually actioned'.*

This was echoed by other respondents:

> *'This company is not really used to running large projects, and this was a problem. I did try and educate my board members, but it was like herding cats. When the lock-down happened I tried to allocate my project resources to other projects that were focussed on Covid issues, but really had some push-back from leaders of other business units. This was hard. I spoke out, got very assertive, but wasn't very successful, so wasted some money on resources in my budget who were not actually doing any work, and could have been used much better within the wider company.' (PM: 21, a project manager with six years' experience in education)*

> *'I managed to reallocate three of my team members to the IT department as they were short of people when Covid happened. I needed to do some negotiating, but it was OK. It happened quite*

quickly, so I just saw the opportunity and did it – no push backs. I suspect it was not because they saw me with the authority, but because they needed the extra resources. I was expecting to have to get my chair to do the negotiating – I have no authority outside the project'. (PM: 36, a senior project manager with eleven years' experience in the charity sector)

These responses suggest that organisations that value project management expertise provide an environment where project managers have an implicit level of authority from the outset. Having the person receiving the directive displaying willingness to comply is important in project management as there is a time pressure to complete the task, and it is their reaction to the directive that determines the outcomes (Kahn et al., 1994; Simon, 1997; Madlock, 2008; Hetland et al.,2010; Smith-Ditizio, 2018). Project managers who worked in organisations with a project management culture explained that authority came with the title and positioned them hierarchically in such a way that decisions they made were automatically accepted.

'In my current job I am seen as someone senior in the organisation so when I advise my board or ask someone to do something, I have no problems getting this actioned. I have worked in projects where my skillet hasn't really been appreciated and it was like pushing a boulder up a hill – so hard…I now make sure I sit in the right place in the organisational structure so I have the authority to make sure I can get stuff done '. (PM: 26, a project manager with thirteen years' experience in aviation and transport)

In summary, several insights concerning accountability have emerged. Project managers perceive accountability in terms of being totally responsible for owning and delivering the agreed outputs of the project management process, specifically related to the scope time and budget as outlined in the endorsed project plan. Being accountable informs all their decision making and is foremost in their considerations when managing the project on a day-to-day basis. Respondents' comments highlight proactive, strong, ownership for delivering the project artefacts of scope, time, and budget. Project managers were unwilling to take accountability for any proposed business benefits. Project managers also perceive a mismatch between the act of being accountable and the requisite levels of authority needed to carry out

related tasks. To balance this, project manager operates in an informal framework and make decisions they are not formally sanctioned to make. The primary driver for this is to facilitate accountability for meeting schedules. (Anantatmula, 2008; Korhonen, 2016).

5.6 Project Managers' Perception of Accountability and the Project Board

The project board, or steering committee is usually made up of a group of senior executives or stakeholders who are responsible for providing oversight and strategic direction to a project. (Harman, 2009; Silvius et al, 2020). The composition of the project board may vary depending on the organisation and project, but it typically includes key stakeholders such as project sponsors, senior managers, subject matter experts, and external representatives, (Müller and Turner, 2010).

A good relationship between the project manager and the project board is essential for the successful execution of a project. This relationship serves as a foundation for communication, collaboration, and decision-making. Projects often encounter challenges that require timely decisions (Blackburn, 2002; Turner, 2004). A positive relationship with the project board allows the project manager to seek guidance, discuss possible solutions, and receive the necessary support to overcome obstacles. A strong relationship builds trust between the project manager and the project board (Meredith, 2020). When the board trusts the project manager's expertise, judgment, and commitment, they are more likely to support the project manager's recommendations and decisions (Pirozzi, 2019; Ahmed et al, 2022). A primary role of the project board is to provide strategic guidance and make key decisions throughout the project lifecycle that ensure the project delivers outcomes that are aligned to the overall organisational strategy and long-term outlook (Lechler, 2009).

There is limited literature on the relationship between the board and the project manager, the impact of the board on the project manager's accountability, or the project manager's perception of the board's role in relationship to owning and enacting their accountability. To find out more about these important aspects of accountability, this section looks at responses to the research question "*How do project*

managers respond to their accountability demands and what behaviours do project managers exhibit to maximise their ability to meet their accountability demands? It focusses on obtaining more insight into how project managers behave when they are held to account and investigates the project manager's understanding of the importance of their relationship with the project board, exploring how project managers view and develop that relationship.

Most respondents judged the relationship with the board to be either "important" or "crucial", and that this relationship directly influenced their ability to manage the project on a day-to-day basis. When asked to describe the relationship, and suggest how it could be measured, there was little meaningful response. Several project managers described the relationship in terms of trust. The reply from PM: 31, a project director with nineteen years' experience in the oil and gas industry, "*you can just feel it's there – or it isn't!"* was representative of the general opinion. Over half of the respondents said that like accountability, trust was intangible but necessary.

Most project managers interviewed stressed the importance of working with the project board. They emphasised that to be comfortable operating in an informal capacity, they needed the trust of the board. When explaining what they meant by 'trust', there was agreement that trust was displayed when, '*the board would support any decision making',* (*PM:4, PM:7 and PM: 35)* and that usually they perceived that this was a '*feeling'* and not a '*formally measurable thing' (PM: 29,* a senior project manager with nineteen years' experience in the travel industry).

PM:31 provided the following explanation:

> *'I always meet with each board member before the project starts to discuss how they want to be contacted, and what level of information they want. I find this really useful to understand the drivers of each board member. Interesting. -they are usually different! I also ask them how they prefer me to contact them, and I establish some ground rules. I do this to show them I am competent and can do the job – and it seems to work'.' (PM: 31, a project director with nineteen years' experience in oil and gas)*

Other project managers echoed the importance of a good working relationship with the project board.

> *'I just knew by the way we interacted that they trusted me to get on with it – all very positive and collegiate'. (PM:34, a project manager with eight years' experience in events management)*
>
> *'Try and work without Board support – impossible'. (PM: 9, a project manager with eight years' experience in construction)*
>
> *'The board play an important role – I see my role as working with them and making sure they have the right information to make any strategic decisions they need to make. I steer operationally and they steer strategically. We are a team – so I always start by making sure this is understood.' (PM: 23, a junior project manager with one years' experience in the charitable sector)*
>
> *'The project board are the most important people in my life during the project – I work hard to make sure I have a really good professional relationship with each one of my board members This might involve drinking a lot of coffee! I also find as they tend to be senior busy people, swapping ate night TEAMS messages is often the best time to catch them and get things done – just the way it is!' (PM: 11, a senior project manager with ten years' experience in construction)*
>
> *'You need to remember, boards are made up of very busy people, and even though it is not formalised, they hand over accountability to me to make things happen. at the end of the day, trust or not, I am ultimately accountable. That's my job". (PM:32, a senior project manager with fourteen years' experience in construction)*
>
> *'Project boards – always a bit of a challenge – the last three projects I have managed have been embroiled in company politics and my board members have all come to my project with different expectations – so I was pleased I met with them individually within the first week to try and get some harmony and some direction'. (PM: 5, a senior project manager with twenty years' experience in IT, heath care and education)*

We can see from these examples that project managers view their relationship with the board as an important contributor to their confidence in operating within an informal decision-making framework. Project managers with relationships of equality with board members seemed to view their role as that of a consultant and not as a subordinate. They were consequently more inclined to make decisions and act proactively. Experienced project managers engaged in activities to facilitate a level of trust. One way that

this was accomplished was by clarifying roles and responsibilities, and assuming an advisory capacity from the outset. Several project managers expressed the view that it is difficult f to work effectively with the project board without a partnership approach.

> *'My board have asked me to manage this project. They look to me to advise them – they know I have the experience to do that. They are very busy people and need me to make sure they are on track.' (PM: 10, a senior project manager with ten years' experience in construction)*

> *'You can have a really good governance framework written down on paper, but if the board doesn't trust you, when things go pear shaped and you need to make some quick and difficult decisions, they will stop you. Trust is really important, but it only comes with experience and a good track record.' (PM: 13, an associate director with fifteen years' experience in construction)*

> *'You can't operate without trust of the board. Your role is to influence and advise. The governance covers the formal stuff – but there is much more informal stuff that needs to be done and without trust, the board is nervous and challenging and you find it very difficult to move forward as you are having to explain yourself all the time. It just doesn't work. This where you need informal authority.' (PM: 17, a project director with sixteen years' experience in scientific research)*

> *'My board have asked me to manage this project as they know I have experience and the trust of my stakeholders. They look to me to advise them, not the other way round. I only have one focus – my board are very busy senior people, and they have lots of things to think about, so they don't need to worry about me! What this project needs to deliver is very straightforward'. (PM: 26, a project manager with thirteen years' experience in aviation)*

The data collected indicated that project managers perceived their role not as subservient, but as providing advice and expertise to the project board. PM:21 stated that *"she was there to guide the board and speak up when she thought they were making the wrong decision"*. This viewpoint was echoed by several other project managers.

> *'It is my job to provide the board with the right information with which to make a decision and steer them in the right direction". (PM:33, a project manager with six years' experience in government)*

'If I need a decision made, I make sure I canvass my Board individually before the meeting, I never put myself in a position where I am not sure of an outcome. That's my job – I am the PM expert – not them'. (PM:12, a senior project manager with ten years' experience in construction)

The importance of the relationship with the project board was emphasised by PM:41, a project manager with saw himself very much in an equal position. He said, *'I don't just do as I am told – why would they engage me if that was the case? I advise and cajole sometimes. I do work for the board, but the definition of for in my book is to help them achieve a goal, not implicitly do as they say'*. This position was supported by PM:22, a junior project manager with two years' experience in IT, whose feedback was that '*Even though I work hard to make sure I have a good working relationship with my board, I am ultimately responsible for delivering my project and I will do that – regardless. I am the one that is accountable'.*

Analysis of the collected data supports the theory that project managers are very aware of the importance of the project board and the impact any negativity between themselves and the board might have on their ability to be accountable for delivery. The data shows that project managers understand that there needs to be a positive bipartisan relationship and make efforts to ensure the relationship is robust. PM:14, a project director with over twenty years' experience in construction, provided an example of how she interacted with her project board. She said that it was, '*hard sometimes to make decisions if I know I have a board member who is just not quite on my wavelength, and I make every effort to work with them, but I am the one that is accountable and being paid to deliver the project, so the decisions are mine to make. If they don't like it, they can tell me afterwards. If they could deliver the project any better than I can, then they should go ahead!"*

There was strong evidence that project managers clearly perceived the importance of a harmonious relationship with board members. Some project managers provided examples where this was not the case and they actively tried to improve the situation as it had the potential to impact negatively on their ability to operate.

'I felt something was not right from the first meeting, and could tell by the hesitancy in their questions, and the feeling of being indirectly challenged when she provided her opinions. I was pleased I raised this at the first board meeting – they said this wasn't the case, but it was, and they seemed to then work with me a bit more. It needed to improve – I can't stick my neck out and make things happen if I feel they are not on my side'. (PM: 20, a senior project manager with thirteen years' experience in oil and gas)

PM:45 provided the following example of how they interacted with their project board, explaining,

'With the Covid I had not managed to meet my board members face-to-face, so I thought that in the beginning the Zoom meetings felt a bit difficult – a bit on-edge. I was reluctant to stick his neck out and make decisions that were not document ed and formally sanctioned. To start with I ran lots of things past them, but as we got better at working together everything felt much more comfortable and we established some ground rules and I felt more able to just get on with it, and much happier– even though some of the decisions I made were done with my fingers crossed behind my back!'.

This point was emphasised by PM: 9, who said,

'I have a reasonable relationship and they are helpful, but I don't feel they see me as experienced enough to obtain their full trust, and I would like a stronger relationship. I seem to be always asking rather than advising, so I don't feel confident in their support if I do anything that I have not first asked them if I can do'.

She went on to explain that this had caused her some problems with the schedule, and also had a knock-on effect with her team, who realised she was not being given the authority to make decisions. She added, '*I realised I needed to improve the situation, so I called a board meeting to discuss how I felt. We had a really good conversation, they agreed to be more trusting and let me get on with it, and I agreed to provide weekly updates, and things did improve. That helped me – I need to be happy with the decisions I need to make and need their support'.*

PM: 11, a senior project manager with ten years' experience in the construction industry, provided an example of where the relationship between him and the board was not one of trust and this had affected his ability to do his job. He had been engaged on a consultancy basis to manage a large, complex project. He said, '*I realised from the beginning that the company had a very immature approach to project management, and I had spent time with the board explaining roles and responsibilities. It was obvious from the get-go that each of the board members had political agendas which were out of sync with the project deliverables.'* He explained that although he looked at trying to make changes to the composition of the board, he was unable to remove any board members, and felt hampered by the immaturity of the board. He explained: *'I just couldn't get them to understand what the project manager does. I attempted to explain wat I was accountable for, but the board continued to delve into delivery solutions, rather than providing strategic direction. I started making general decisions on a day-to-day basis, but my authority was quickly eroded and other senior people in the company just overruled my decisions. I needed the trust and support of the board to back me up, but this just didn't happen. They were not a cohesive group and they made decisions with no input from me, or any consideration of the implications for the project. I the end, I just had to explain that this was going nowhere, and the project was put on hold. It was very stressful'.*

He was asked how this related to being accountable for the project management process and he responded, *'I am a very experienced project manager and understand that working with the board is vital. I always take full accountability for delivering the project – that's what I do. The board should have just let me get on with it. I pulled the pin – experience told me I couldn't be accountable and couldn't do my job in this situation. Shame…this is the first time in twenty-five years' that I have had to say "No – we can't go on'. I have had a few projects where the relationship the board needed some work upfront, but my experience and the way I show them I am competent and can do the job has always been enough to maintain something quite healthy'*.

Examining the data indicates that project managers consider a solid working relationship with board members, and being able to rely on them for support, is an important factor when making timely decisions and being accountable for delivering on time and within budget. This aligns with theory that identify the importance of relationships between the two parties (Alverenga, 2010; Derakhshan, 2019). The coding process identified statements about effective communication, establishing relationships, the role of the project board, defining the scope, and the importance of governance. These statements propose that the relationship with the project board is important and needs to be developed, suggest that having support of the project board when making informal decisions has a direct relationship to positively embracing accountability. As previously noted, project managers often operate in an informal framework where levels of accountability and authority are not clearly defined, and the link between having the support of the board, and the confidence to make decisions without formal authority, was evident in most of the responses.

Several senior project managers said that they implemented practical strategies to demonstrate their capabilities in an attempt to maximise their ability to be accountable by demonstrating their competence to board members. Strategies included arranging individual meetings with board members, facilitating workshops to ensure understanding of the project plan before asking board members to provide endorsement, and other activities to foster the image of the project manager as an advising consultant. Some examples include:

> *'I run workshops with my board and key stakeholders and do some SWAT analysis, so I have buy-in from the get-go. I have to cultivate my board and explain that I am here to support and advise them. It is my job to make sure they don't make any silly decisions. They have to trust me.' (PM: 19, a project manager with four years' experience in the charitable industry)*

> *'I meet with each board member individually to get to know them. I prefer these informal meetings over coffee, helps me with the politics.' (PM: 11, a senior project manager with ten years' experience in the construction industry)*

"I send my board a detailed update every Friday – making it very clear what we have achieved in the last week, and what we are going to do the following week. This gives them confidence things are happening'. (PM:31, a project director with nineteen years' experience in oil and gas)

'I run a workshop at the beginning of each stage in the project, and make sure my board members are on the same page (they often aren't!) – it helps with the politics and just saves me headaches'. (PM: 7, a senior project manager with twenty years' experience in mining)

'I used to distribute project plans and other important document via e-mail and ask for feedback, but it was just chaos. I had conflicting feedback from different people, and I just couldn't align it sending numerous e-mails to and from. So now, I just get everyone together and release a document -and then finalise it at the end of the meeting. Much easier'. (PM: 24, a project manager with two years' experience in higher education)

'I always develop a PowerPoint slide deck and give it to my board members – so they have something they can show to their relevant audiences. This helps when they have to spread the word – and it encourages them to champion my project'. (PM: 37; a project manager with nine years' experience in environmental crisis management)

'Before each board meeting, I meet with each board member individually, to give them a heads up on the decisions that I need to be made at the meeting. This means we don't have as much discussion at the meetings and by understanding where each person is coming from. I can position the request for the decisions in a better way. This approach is vital in big projects where there's a lot of politics at play. I follow the 'No surprises' rule. Works a treat!'. (PM: 2, a senior project manager with seven years' experience in banking)

'I have been at this game a long time. I am only engaged in big projects now – those that the company seem to be critical to their growth and those that everyone is watching. I insist I speak to each board member and make sure they are the right people before I start. You can't manage a project without a strong supportive board. I read them their roles and responsibilities upfront. I have learnt my lesson with a few disasters in the past'. (PM: 30, a project manager with six years' experience in change management)

These comments support the notion that project managers are more willing to make informal decisions to keep the project on track if they have the board's support, and several actions can be taken to strengthen

this relationship. Having established that relationships with the board are important, respondents were asked about the make-up of project boards. The consensus was that board members that represented the business and were senior enough to make decisions had a positive effect on the project manager's accountability for delivering agreed outputs. Several respondents provided examples where this was not the case. PM 24, a project manager who had worked in higher education for two years, explained:

> *'Don't talk to me about how board members are allocated – usually senior managers of the business units – the same people for each project organisation. Not right! Politics I suspect. They are always busy and often disinterested. I then have to stick my neck out to get the membership right. I need people who are interested, want this to happen, and are happy to be involved. Sounds easy…. it's not in my company where we seem to be very hierarchical'.*

This was supported by PM:21 who said:

> *'I have been managing projects for six years. In my experience the board members are normally the same group of senior leaders of whatever the company is, and then I have to back pedal if I want the board representation altered in any way.'*

Other respondents supported this, suggesting that not having an opportunity to influence board membership had resulted in a number of serious issues. Almost half the project managers taking part in the study reported facing the issue of underperforming boards. The consensus was that needing change the board make-up even if obvious had been difficult to execute. They explained underperformance as board members being unavailable, being disinterested, being too junior, and in three cases, being opposed to the project. Examples supporting this position included feedback from PM:37, who with nine years' experience in environmental crisis management, suggested that the board of his project was there because they had been told they needed to be, not because they were in the slightest bit involved. A similar point was made by PM:19, who explained that he, '*needed more senior people who could make decisions quickly – it really held me up. I needed to get this sorted so I could keep going'.*

There is limited literature exploring the way members are allocated to project boards. Research shows that project managers perceive the importance of operating in a spirit of unison with board members, and this requires board members to be engaged and supportive. This is especially important when the project manager needs to make timely decisions so as to be accountable for the schedule. Having the confidence of the board is an enabler in the decision-making process and empowers the project manager with the knowledge they are, when required, trusted to execute directives that are in the best interests of the project without recourse to formal authority. The data indicates that the correct board make-up has a direct influence on the ability of the project manager to be accountable for the delivery of the agreed scope, time and budget. This research is focussed on the voice of the project manager and has not considered the issue from the perspective of the project board. This might be an area that would benefit from further research in another study[5].

5.7 How to Build Accountability Within the Project Plan

The literature suggests that the role of the project plan is to enable effective coordination amongst project teams, the project board, and project stakeholders (Turnipseed and Rezvani, 2013). The project plan has been discussed in academic studies from a number of viewpoints. These include research by Kellen et al. (2014), who suggest the plan is effective in maximising resource allocation, Pinto and Slevin (2017), who propose that the plan encourages improved risk identification, Belout and Gauvreau (2004) who consider the project plan in terms of improving time management of the tasks, and Kerzner (2017), whose work suggests that the project plan enhanced the quality of the project deliverables. There is little, if any, research that considers the project plan as the vehicle for describing the project manager's accountability.

The data from this study indicates that the project plan is the key tool for establishing the authority of the project manager. There appears to be no industry standard that specifies the models and templates

[5] Whist this study is only focussed on the opinions of the project manager, this research recognises the need to investigate the opinions of project board members. This is expanded in chapter 7, in the section regarding further research.

that should be included in the project plan, and the analysis of the evidence from this study alludes to personal interpretation and a non-standard approach to its content. Project managers were first asked about the importance of the project plan in providing them with an operational road map. The consensus was that a project plan was a necessary tool, and it was the role of the project manager to produce one as soon as possible in the planning process. PM:4, a senior project manager with eight years' experience in the IT industry, said that, *'every project should have, at a minimum, a project plan',* an opinion shared by PM: 24, with two years' experience in higher education, who suggests that, ' *The project plan is vital – without it you don't have an agreed delivery framework – it is your agreement - what you are accountable for delivering – the scope, schedule and budget'.* There was further overwhelming agreement that the project plan was the primary tool for project managers,

> *'All projects should have at a minimum, a project plan. The project plan is the key. I never operate without one. It cements what I am going to do right from the start, although it never contains enough prescriptive detail to really help me'. (PM:2, PM: 9, PM:26)*
>
> *'Not sure what your question means……. without a project plan you haven't got a project'(PM:37, nine years' experience in crisis management)*
>
> *'The project plan and governance model are good references point and you need a model to kick off the project so at least everyone starts off on the same page'. (PM: 27, six years' experience in IT)*

Several respondents commented on the importance of the project plan containing a governance model.

> *'I wrote the project plan to make sure everyone understood their roles and responsibilities, and in particular mine! I knew I needed the authority to make decisions as this was going to be a rough ride. I did put some effort into making sure everyone not only agreed with the plan but understood what it meant and there would be no come backs during the project. At least having something on paper was useful – but once I got going, the formal stuff was only good for the project board and above. I just interpreted the plan in my own way'. (PM: 17, project director with sixteen years' experience in scientific research)*

I usually try to include as much detail as possible in my project plan to highlight what I am taking accountability for. Having something to wave about if I need to when I am challenged is always useful, but the content is never in enough detail to be specific. (PM: 3, twenty-five years' experience in travel, banking, and telecoms)

Why then, of the forty-six project managers who were interviewed, did seven not have a project plan in place? Two others had a project plan, but it was not endorsed as the project manager was unable to come to an agreed position with the project sponsor. Project managers were asked their opinion on the usefulness of the project pan, and their responses explained, in part, why some projects did not have one.

'The governance models and roles and responsibilities are in my project plan but are not prescriptive – once it is endorsed it sits on the shelf and would only be looked at if things went really wrong. Not really a refence point – just a document that is high level – a starting point… (PM: 7, twenty years' experience in oil and gas)

'I know that in theory the project plan is a living and breathing document, and any changes should be reflected in the plan and signed-off, so the plan is updated, but it never happens. I have almost never, in twelve years of project management, used a project plan for anything other than setting the scene at the beginning of the project'. (PM: 16, scientific research experience)

'There is a project plan buried somewhere but I don't refer to it.'(PM: 4, senior project manager with eight years' experience in IT)

'The project plan is a standard Prince2 PID (Project Initiation Document). It provides my operating mandate, but to be honest, once it has been signed it is not really looked at again. My authority is never clear from what's written in a plan – I work off an informal agreement and cross my fingers. What's the saying - act then ask for forgiveness?' *(PM: 26, thirteen years' experience in aviation)*

In some cases, project managers provided contradictory feedback, agreeing that the project plan was important, but that once developed and endorsed, they rarely referred to it again. When probed, it appeared that the project plan was critical to identify the scope, the schedule, and the budget, but the level of detail regarding governance was insufficient to cover the authority required by the project

manager on a day-to-day basis. This was explained by feedback from PM: 22, a junior project manager with two years' experience, who said that *'the project plan is more about deliverables – how I achieve them is up to me. It isn't a document that provides anywhere near enough formal information about decision making – that's just me on a day-to-day basis.'.* This point was reiterated by PM:24, who explained that in his opinion the governance model in the project plan was useless and had no detail on how to deal with practical issues of who was responsible for what. PM:43, a senior project manager with over nineteen years' experience in the education sector, said, *'The project plan is a document – just words – I always have one as I know it is part of the project management process, but at the end of the day it is the PM who is on the spot and has to make lots of decisions that are not included in the project plan. I don't really use my plan once it has been endorsed.'*

Additionally, two project managers (PM: 29 and PM:5) stated that they deliberately made sure the project plan was light on detail as they wanted to drive things forward quickly and not have to stop to ask for permission. Project managers were asked to define artefacts useful in assisting the improvement of the governance model. They suggested a focus on five key components of the project plan, namely: a roles and responsibilities matrix, budget tolerances, schedule tolerances, a RACI[6] matrix, and a reporting structure. Whilst acknowledging the prescriptive limits of the project plan they suggested that projects with a comprehensive plan in place legitimised their decision-making authority and supported their willingness to operate informally when necessary.

> *'My project plans always include a roles and responsibility matrix, and a reporting structure. I also make it clear what the budget tolerances are, and any tolerances I need for the schedule – usually based on the complexity of the project'. (PM: 9, nine years' experience in construction)*

[6] A model that identifies who is responsible, accountable, who needs to be consulted, and who needs to be informed about the key deliverables of the project.

The most important thing for me is a roles and responsibility matrix. I can really pad this out and provide some clarification on who does what. I can then talk this through with my board – always helps. (PM:39, seventeen years' experience in the education sector)

I have worked in lots of companies that have their own project plan templates, and they are all different, but I always make sure I have a roles and responsibilities matrix and a RACI matrix for the key milestone – at least we can agree on that. This then helps me have a conversation about the details – and make sure the Board understands I need to make quick decision if I am to get the project finished on tine – and that I am accountable for this. Once we have had this conversation, I feel I can work comfortable in an informal manner and off I go – I don't need any more than that. Often tacit and certainly not written down'. (PM:25, nine years' experience in higher education)

The accountability set out in the project plan is never prescriptive – would be unreasonable to suggest it would ever spell out who was responsible for every decision that needs to be made. From my perspective if we can agree at some level on the roles and responsibilities, the tolerances for budget and schedule, and a reporting structure – I am happy. I also like to talk through a RACI for the key deliverables – but these are always my responsibility, so I am not sure why I do that – just for clarification suppose'. (PM: 31, project director with nineteen years' experience in oil and gas)

The project plan is the vehicle by which the accountability framework of the project manager is described and agreed. This research suggests that the content of the project plan needs to be standardised to facilitate better clarification of the governance agreements between the project manager and the project board. Having identified that inexperienced project managers need the project plan to provide an operating framework, the suggestion that five key artefacts might provide more detail is an important finding. These are the roles and responsibility matrix, the RACI that identifies accountability for the key deliverables, reporting structure, budget tolerances and schedule tolerances. This level of detail has not so far been considered in the literature.

Developing a project plan is a key project management task but the content is usually not sufficiently prescriptive to formally clarify the governance framework in which the project manager must operate.

This supports the earlier findings that the project manager is comfortable operating in an informal governance framework. The data indicated that project managers questioned the value of the project plan once endorsed because of its lack of detail. However, the suggestion is that if the five key artefacts recommended were included in the project plan, this would be a significant improvement in legitimising project manager's authority. This level of governance, that is currently rare, would explain far more clearly the framework in which the project manager should operate.

5.8 The Role of Experience

The analysis suggested that project managers felt that project boards regarded experience something that they used as a measurement when deciding how to relate to, and have confidence in, the project manager. Several respondents discussed the initial conversations they had shared with their project boards where one of the first questions had been regarding their experience and how many projects they had managed previously. This points to suggest that experience is seen by the project board as an enabler of effective interaction with the project manager. In general, experience provides valuable insights, skills, and knowledge that contribute to successful outcomes, and in project management this is no different and relates to project execution, effective decision-making, and the ability to navigate challenges (Huff, 2008; Gethner, 2016: Melo, 2021) The literature proposes that experience, or having done the task before, enhances decision-making, problem-solving abilities, knowledge acquisition, efficiency, error reduction, and overall task quality (Lara-Prieto et al., 2020). By drawing upon accumulated insights and skills, individuals are better equipped to tackle complex challenges and achieve desirable outcomes, leading to improved task completion capabilities and increased likelihood of success (Breier et al., 2021).

We know that experience enhances individuals' ability to recognise analogous situations and apply successful problem-solving approaches from previous encounters. This adaptability is crucial in handling complex tasks that require innovative thinking and a flexible mindset, (Walker et al., 2019; Pollock and Cabrera, 2018). The data uncovers and supports how experience is an enabler in practice. Experienced

project managers handled some situations differently from inexperienced project managers being faced with this challenge for the first time. Examples from more junior project managers, included:

> *'I was just a junior project manager, and my board was made up of senior executives from different divisions. Even though this was a simple project, we had lots of problems. They seemed to argue a lot. It would have been much easier to have a board with fewer people who were really interested in making it happen – but who was I to challenge?' (PM: 1, a junior project manager with one years' experience in IT)*

> *'I requested that a board member be removed as she felt this member was not politically aligned with the goals of the project. This request had been refused. This was really problematic, and I didn't know what to do. I should have been more assertive'. (PM:24, a junior project manager with two years' experience in higher education)*

> *'This was only my second project. When I was given my project board, one of the board members was someone with whom I had had a run-in with about something totally unrelated to the project, but I knew there was some tension and undercurrent there. I asked for him to be removed. After some wrangling and some quite unkind words, I did manage to get him replaced. Unfortunately, this created some awkwardness between me and the board, not overt but just always there in background, for the whole project. The situation would have been much easier if I had been given a say into who I wanted on the board – after all, it's my board! A hard lesson to learn'. (PM:18, a project manager with two years' experience in local government)*

When project managers were asked how they coped with, sometimes unclear, delineation of governance and authority, thirty eight of the forty-six respondents said that experience plays a big part in operating with confidence. They connected this to their perception that the boards believed in the project manager's ability to do the job. Confidence is related to the number of times one has successfully performed that task, so this feedback was not unexpected (Barrick, 1991; Carbury et al., 2013; Paltoglou et al., 2019).

PM: 22, a project manager with two years' experience in the IT industry, said that he saw himself in the same role as a medical consultant. *'You go to a medical consultant for advice, and you pay for it and take*

it. You come to me for advice on how to manage a project – it's the same situation'. This position was echoed by other responses:

> *'I am an expensive resource so whoever employs me does so because they think I am able to do it, so they needed to let me get on with the job'. (PM:11, a senior construction project manager with ten years' experience)*
>
> *'I have been doing this a long time and I know my board sees me as competent. Its al in the way you interact with them from the start'. (PM: 43, a senior project manager with nineteen years' experience in education)*
>
> *'I have lost of experience to call on – like a sixth sense really, so I just know when things are going well ad when things are going belly-up. I don't need a risk log – and I know most of the times what to do as I have done it before. I know my board appreciates this and sees my experience as a very positive factor'. (PM: 35, a senior project manager with twenty-one years' experience in the volunteering sector)*

However, junior project managers talked about their difficulties in working alongside senior board members and how hard they found it not to feel subordinate. An example was the response from PM: 18, with only two years 'experience, who said, *'In the week of the Corona virus I needed to call a board meeting to discuss the future of the project, and the board chairman, who was also a senior director of the company, told me I could only have fifteen minutes of his time. I knew this was not enough, but I felt unable to challenge the situation'.*

He gave more explanation, saying that if he had had more experience and confidence, he would have gone to his office unannounced and explained the situation, but felt too junior to interact in that way. He finished by saying he, '*just knew that a more senior project manager would have been assertive and handled the situation with more confidence'.* Less experienced project managers explained how this influenced the way the board interacted with them.

> *'I was a lot more reluctant to make decisions without support when I started. I felt my inexperience had a direct influence on the way the board treated me – although they had engaged*

me so much have thought I was up to it'. (PM: 46, a project manager with five years' experience in marketing)

'When I managed my first project, I was very nervous, and to be honest didn't really do well – but I stuck with it and have been managing projects for over ten years'. I think experience plays a really important role in your confidence to just drive through the day-to-day decisions and activities that need to be done – you just feel that these are the right things to do at the time and feel Ok with your own ability to do your job'. (PM: 26)

In summary, the data supports the notion that experience is a valuable enabler in project management. Experience empowers project managers with the knowledge, skills, and insights needed to lead projects effectively, make informed decisions, manage risks, and deliver successful outcomes. While formal education and training are important, experience provides a real-world context that enhances a project manager's ability to navigate the complexities of project execution. It comes as no surprise that project managers feel that the project board often identifies experience as an enabler. However, what is interesting is that the data indicates that project managers perceive that project boards not only equate experience with the number of times the project manager has manages a project, i.e., practical ability, but also relate experience to age.

'I have been managing projects for six years' but that didn't seem to mean much. At our first meeting I felt the board did not accept me as the right person for the job. They certainly didn't treat me as someone on their level who knew what they were doing. This really changed pretty quickly when the first load of computers was stuck on a ferry on the way to Ireland and they needed me to sort it out quickly – they soon started to show me some respect. This often happens to me – I suspect when I am old and have white hair things will be different'. (PM: 30 – aged under thirty)

'Appearances count. I am short and little, and people tell me I look like a teenager when I am really thirty-four. I have been managing projects since I left university and have a really good CV of successful delivery However, I always find I need to work extra hard at the beginning to obtain any board respect. They just don't seem to see me as a senior project manager. I think

there is some reverse ageism involved – but you can't say that outload – just realise it's there and do something about it. It's always OK once I get going… (PM:28 – events management)

I am twenty-nine. I have a master's degree in project management and four years' practical experience, but at first this doesn't seem to account for much. Boards are often made up of senior company reps, often men, who just expect their project managers to be mid-fifties wearing a suit. I come across this often. The feeling that they see me as junior an inexperienced based on their impression of my age is not spoken – it's an undercurrent but definitely there in their behaviour. It doesn't affect me so much now as I know once I have my 1-1 meetings and produce my material, they will quickly see I am more than competent. It seems strange though that they should not respect my ability from the start as they have engaged me to do the job… (PM: 38 – charity sector)

'I think there was no one on my board under the age of fifty. I had nine years of project management experience under my belt, but as a thirty-one-year-old just couldn't seem to be on their level – they didn't seem to acknowledge my experience even when I had to get assertive and point out I was feeling undervalued. (PM: 26 – aviation and transport)

Conversely, project managers with limited project management experience but experience in other areas found their inexperience not to be an issue.

'I was quite new to project management but had worked as a general manager for over ten years', so was able to work with my board. I understood how much effort was required to be a board member – so I made sure they understood this too.' (PM: 41 –aged over forty)

'Being new to project management wasn't a problem – the company had asked me to manage this project so they must have had some trust in me. I had thirty-years' of experience in the lab behind me, so I was fine with this project. I took myself off to a Prince2 course, and then just worked with everyone and we shared a common goal. There were no issues with who was the most senior. I was well respected and treated equally'. (PM: 19 – aged over sixty)

'This was only the second project I had managed, but I had no problems working alongside the board and we had a really good, and what I would describe as mutually beneficial, professional relationship. They certainly respected my opinion and asked for it on several occasions. We had a major risk that turned into an issue, and I provided some solutions, and they were very

appreciative and went with my recommendation with no real challenges. Project management is a late career change for me. I do have ten years as a senior engineer under my belt and I think they saw this as being enough'. (PM: 42 – aged over fifty)

Surprisingly, the data proposes that project managers are under the impression that both age and experience are important to obtain the trust of the board. These factors are not mutually exclusive. Older, but less experienced practitioners identified that they found it easier to work with board members in partnership. This interesting observation has implications for project management training and warrants further research.

Project managers provided unanimous commentary that identified that for them to positively embrace accountability, a professional relationship with the board is important. They provided several examples of behaviours they enacted to achieve mutual understanding. The consensus was that for the project manager to be accountable, they needed to work in harmony with project board, and in particular each board member must be supportive of the project's goals. Responses suggested that this was not always the case. Examples were provided where remediation was needed but that changing board members was difficult to do retrospectively. Data emerged suggesting that project managers would welcome input into the make-up of the board at the beginning of the project. This would both help position them in terms of status and facilitate a positive working relationship throughout the project. Analysis indicated that this working relationship was critical in supporting the project manager in their decision making, which in turn enabled them to be accountable. Some project managers felt they were being judged on both their experience and age, and that in one or two cases this impacted negatively on their ability to build a trusting and working relationship in a timely manner. This interesting, and novel, finding has implications for project managers as they develop interaction strategies with project boards.

5.9 Project Management Delivery Arrangements

The delivery arrangements of a project, or the methods and processes used to coordinate the project activities, can be termed ‘project methodology’. Project methodology refers to a structured approach or framework used to guide and manage project activities (Fesenko, 2022). It provides a systematic and organised way to plan, execute, and control projects. (Kerzner, 2019; Biswas et al., 2019) Project methodologies contribute to improved project planning by providing a systematic framework for defining project objectives, deliverables, timelines, and milestones (PMBOK, 2017; Pellerin et al., 2019).

Project managers were asked about the influence of methodology as a tool for delineating authority and accountability. Several studies propose that project methodologies that provide standardised templates, guidelines, and documentation promote effective communication among project stakeholders (Cleland and Ireland, 2006; Smith, 2020; Bondarenko et al., 2021). Project methodologies aid in prioritising resources, avoiding resource conflicts, and ensuring resource availability when needed (Turner, 2016). By following a well-defined methodology, project managers can identify resource requirements, allocate resources based on project needs, and track resource utilisation throughout the project lifecycle. Research suggests that project methodologies, such as the Project Management Institute's PMBOK Guide, provide a comprehensive and standardised approach that improves project outcomes (Kwak and Anbari, 2009). By following a project methodology, project managers can leverage best practices, enhance project governance, and increase the likelihood of achieving project objectives within defined constraints (Cooke-Davies, 2002).

Responses indicated that projects using an agreed methodology gave the project manager more support. This was generally associated with all concerned having better understanding of the delivery process. This was explained by PM:7, an experienced project manager having worked for twenty years in the oil and gas industry. He said, *‘We use Prince2 here and everyone understands what it means. I think it is*

because our project management processes are mature and well bedded into our culture, and projects are seen as important.'

PM: 13, an associate director with twenty years' experience in the construction industry said that his company was committed to using Prince2 as it provided everyone with a detailed understanding of roles and responsibilities, decision making levels, and accountability, and allowed him to steer the project and make the decisions he needed to make.

This view was supported by others:

> *'We use mandated waterfall methodology for all of our projects, so everyone understands the methodology and works to it. Everyone knows it and expects certain documents and information at certain stages in the project, and is used to it, so the standardisation helps us when we need to make decisions' (PM: 20, senior project manager with thirteen years' experience in the oil and gas industry)*
>
> *I have worked in places where they have no idea what project management really means. I now work at a company where they always use waterfall as their methodology, and this makes my life much easier – everyone knows that to expect and understands how it all hangs together. (PM: 12)*

These responses would indicate that operating under an agreed approach, together with a standard methodological framework, supported project manager's ability to make decisions and take accountability for the project deliverables. This finding extends the literature and discovers a link between the use of an agreed methodological approach and the support of the project manager in meeting their accountability demands.

Current scholars have not considered whether accountability demands differ across the different stages of the project lifecycle. Some of the projects considered in this research were in the planning stage of the project lifecycle, as this is where most mistakes occur and where the project manager is accountable for a significant number of activities (Pinto and Slevin, 1987; Morgan, 1987; Cote, 2000; Reid, 2003; Lappe

et al., 2013). Others were almost complete. When project managers were asked if the planning phase had special significance when considering accountability demands, data suggested that the accountability demands of the planning stage was no different to any other stage of the project. Project managers confirmed that they owned the accountability for delivering the agreed outputs for the entire project lifecycle and always needed the requisite authority to make necessary decisions to keep the project on track.

> *'There is no difference in any of the stages – in fact the most difficult stage might be closure – no one wants to close a project down. I am accountable until the last bill is paid' (PM:7, twenty years' experience in oil and gas)*
>
> *'I am accountable for the entire project – it starts from the day I am engaged and stops when I hand the project over' (PM:42, two years' experience in change management)*
>
> *'No difference what-so-ever. I am accountable for the lot. I need some support from my board, and some idea of my levels of authority from day 1 and that doesn't change even though I seem to do much more work in the planning stage' (PM:28, senior project manager, with nine years' experience in events management)*

The data was suggestive of the viewpoint that not only do project managers need both accountability and authority during the planning phase to ensure that they can create well-defined, actionable project plans that align with organisational goals and stakeholder expectations, but that this is required throughout the project to enable them to be accountable for completing the endeavour.

5.10 Accountability Differences Across Industries

Investigating whether the context of the project had any significance on how the project manager owned and enacted their accountability, the data recognises while there may be industry specific considerations, the core principles of accountability remained consistent. Data was collected across a wide range of industries to identify any differing accountability demands. Project managers identified industry specific project considerations such as regulatory compliance, environmental impacts, accountability for

documentation, data security, and risk management. Other examples included industries that have a significant impact on the environment, such as renewable energy and waste management, and that require project managers to be accountable for sustainability practices, environmental regulations, and ethical considerations. They also mentioned projects that might require a heightened accountability for cultural sensitivity such as international development and global consulting.

Several respondents had worked cross industries and suggested that accountability demands were related to the project management process and not to the industry. An example of this was provided by PM: 11, a senior project manager with eleven years' experience who said: *'Over the years' I have work in education and construction and to be honest – accountability is accountability. I have already said – it's written into the job description'.* This was a view echoed by several other respondents who indicated that accountability was the same whatever type of project was being managed.

> *'No different – I am a project manager, and I am accountable for delivering the project'. (PM:28, nine years' experience)*
>
> *'I have managed lots of projects in my time, telecoms, financial, mining, education, and my accountability is always the same – I put my hand up to deliver. It is up to me'. (PM: 43, nineteen years' experience)*

The data has shown that while requirements can vary due to the unique characteristics, regulations, stakeholder expectations, and project complexities associated with each industry, the accountability of the project management process sits with the project manager. Project managers must understand these industry-specific factors to tailor their approaches, decisions, and communication strategies to ensure successful project outcomes within the unique context of their industry, but the basic tenets of accountability and the requisite authority remain consistent across all projects.

5.11 Discussing the Results with Respondents

Five respondents, all previous contributors to the research, were approached with the aim of providing feedback on the research findings. These five were chosen as a cross section of the group originally interviewed and identified specifically as they were all still active project managers. These were informal discussions, and respondents were encouraged to consider the research results in the context of their own situations, and to express opinions based on their personal circumstances.

Discussions were initiated by seeking respondents' opinions on the assertion that project managers should uphold their accountability strictly in line with the project plan, rather than considering any overarching business benefits the project might yield. Participants were then invited to contribute their insights on the notion that accountability in projects is a complex concept that should be viewed through a multifaceted lens, that might be supported by the model crafted during this study.

The conversation was then pivoted towards the concept that project managers habitually perceive accountability as an inherent aspect of their role, implicit in their title, willingly and proactively embraced. This discussion then delved deeper into the role of governance and respondents' perspectives were sought on whether governance, alongside authority and formal processes, acts as a catalyst for fostering accountability.

Participants were then prompted to reflect on the results from the data that suggested that maintaining a balanced relationship with the board is vital in the context of being accountable.

The next concept introduced for consideration was that senior project managers employ certain behaviours to build trust with the project board and to showcase their competencies. It was explained that results from the research suggested that these behaviours often included: initiating project kick-off workshops, conducting roles and responsibilities sessions with the board at project commencement, engaging in one-on-one meetings with board members, providing regular project updates, and meeting

with members before each board meeting to review the agenda. Respondents were encouraged to express their views on the potential utility of these activities for their own roles.

Concluding the discussion, participants were presented with the suggestion that had emerged from the study, that the project plan should always contain five crucial components: the roles and responsibilities matrix, a RACI matrix, budget tolerances, schedule tolerances, and a reporting structure. Project managers were invited to consider whether these artifacts might serve as valuable tools in clarifying their authority and delineating their decision-making boundaries. To ensure that there was consistency in the questioning that was used to stimulate discussion, and that any bias was minimised, a script was used to initiate these interactions. This can be found in Appendix 6.

These informal discussions were carried out in September 2023.

Respondent 1: PM:15, a project director with twenty-three years' experience in construction, telecoms and utilities.
Length of discussion: 40 minutes

Summary of discussion:

> *"I certainly agree with your statement about the scope – this is something I seem to have trouble with. In my last project, it seemed that everyone expected me to make sure the improvements to the billing engine would mean that the people buying electricity would pay their bills sooner. I am not sure how the board thought this was my responsibility – but we had to have a long discussion halfway through the project as I wasn't going to be accountable for that, and to be honest, I couldn't see how the project itself could promise that. I like the model – I will use that at the beginning of my next project and see if it makes a difference. I have been in this game a long time….I already run meetings with each of my board members before the project starts, I like to make sure I understand where they sit vis-à-vis the intended outcomes – there's too many politics at play at the level I work. I have had to get board members removed before now, and I can tell you, it's near impossible."*

"I have always considered myself completely accountable for any project I manage, and in my opinion, accountability comes before anything else. I agree with you that the project plan provides a framework, and that the inclusion of the artefacts that you are suggesting will be useful, if not for me, for my board members. I like an informal arrangement so I can get on with it and not have to ask for permission every five minutes".

Respondent 2: PM:38, a project manager with six years' experience in the conservation charity sector

Length of discussion: 30 minutes

Summary of discussion:

"I am interested that you should have found that the relationship with the board is important. I totally agree. I am quite new to project management, and at first, I was quite nervous and for my first two projects, I felt like I reported to the board, like you would a boss. It was really hard, and I struggled to meet any of my dates. I just didn't have the confidence. I am much better now – I think the relationship needs to be on an even keel, they need to respect that I know something they don't, that's the project management process, and that they need to rely on me to get on with it. A good balance – no one in charge…. I guess you could say mutual respect".

"I have not had much luck with project plans, not worth the effort, but thinking about your research, I will make sure my next plan has the five things in it and get back to you. I like the model; I think it will be really useful in explaining what I do to everyone. Interesting you should ask if I agree that project managers think they are totally accountable – of course I do – that's what project managers are…..and yes, I need the authority to go with it. I think your research has identified some good things that will be useful, make sure you tell the right people and get the message out!"

Respondent 3: PM:6, a project manager with ten years' experience in the information technology sector.

Length of discussion: 45 minutes

Summary of discussion:

"In IT, defending what I am going to deliver is always a challenge. Often, what I am told to deliver ends up not being what they expected – or taking longer as there are glitches in

development. Sometimes I point this out during the project…even though its not my responsibility…but all I can do is keep talking about my scope – which is to make sure I produce the deliverables, spend the budget, and keep to the schedule in the project plan. I like your suggestions, I will try meeting with my board before the project, and I think a session on what I am accountable for, and what authority I need, will help. Love the model – can I use it? I already make sure I have a project plan, but agree with your findings, not really useful, not enough detail. I prefer to work on an informal basis – no one breathing down my neck. You are right about the best way to operate with the board – I have been a project manager for over ten years now, so I think I have cracked it…. I work closely with them, and they seem to respect me, and so I am happy they will back me."

"By governance, do you mean rules and regulations? I agree these are necessary, and again I make sure they are in the project plan, which then goes in a draw never to be read, but my total focus is being accountable to deliver the project to the exact requirements, to the budget and schedule I have said I would. I will do everything in my power to make sure I do this – even break a few rules if I need to".

Respondent 4: PM:18, a project manager with four years' experience in local government project management.

Length of discussion: 55 minutes

Summary of discussion:

"I am glad your research has found some ways to help me manage my project board. I told you when we first spoke that this was something I was having trouble with, and to be honest I am not sure it has improved. I know I need more confidence, and I have delivered a couple more projects since we first spoke, which was a few years ago now, but I am still struggling to show them I am capable. Your suggestions will be really useful – I will try them all, especially meeting with each of them individually before the project starts. I agree that communication is the key – I will use your model at the beginning of my next project. I am not sure I am comfortable yet in working informally, I like to have a really good understanding of what I am allowed to do – I guess this is related to my confidence, and a little bit to my experience. I do like a detailed project plan, so thanks for pointing out some key things I need to make sure I have. I hadn't included all of these before. But now I think about it – it makes sense."

"At the end of the day, even though I am finding this a bit stressful, it is getting easier as I get better at it. You ask me if I think I am accountable, and my answer is definitely yes… what else am I? why would they employ me if it wasn't to be accountable for the project. It was interesting that your research found that us project managers saw our job as being the delivery of the scope, time and budget. In my last project, there was definitely some confusion – and I had to speak up….I got the impression the board thought I was going to make sure the project was going to improve the way they worked out the rateable value on property – nothing to do with me, I just delivered the new technology as they asked in the project plan. So, yes, the fact that you have identified how we consider scope is absolutely correct as far as I am concerned."

Respondent 5: PM:31, a project director with nineteen years' experience in oil and gas projects.
Length of discussion: 25 minutes

"I'm not totally convinced about everything that you say. I'm responsible for a lot of small projects and I feel I can get too bogged down in the bureaucracy if I have to have detailed project plans with rules and regulations for every project. Having said that, I'm the first to tell my project board that my job is to say, 'no you can't do that', rather than to agree to every change of scope that they think of in the middle of the night!"

"My relationship with my board is sacrosanct and, in general, what I say, goes. It wasn't always that way and has, of course, improved with time. Probably the main strength of your findings is the effect that they could have on training new PMs. If we could teach some of these skills that most of us have to learn over years at the grindstone, it could speed up the development of competent project managers."

"I like your models and it seems obvious that project managers will always be seen as accountable for delivering the stuff that has been listed in the requirements. The customer is always right, and they can have anything they want – as long as they complete a change request! There'll be no scope creep on my watch!"

5.12 Conclusion

After the five interviews there were no new comments, so a decision was made to stop. The overall response to the research findings was overwhelmingly positive. In every instance, project managers

found relevance in the results concerning their own professional contexts. Notably, there was unanimous agreement with the findings, and several individuals expressed enthusiastic approval, highlighting the potential utility of the practical insights in their respective work environments.

Particularly noteworthy was the favourable feedback regarding the recommendation to approach accountability from theoretical, conceptual, and practical perspectives. This aspect garnered significant appreciation. Upon acquainting themselves with the multidimensional model, all interviewees expressed a high level of enthusiasm and actively discussed how they envisaged using it to enhance their ability to delineate accountability scopes with their project boards and stakeholders in future endeavours.

The responses from five participants have provided an indication that the research findings are valid and valuable. To further substantiate the results, the information is being disseminated to practitioners and project management bodies to encourage practical usage, and this will be followed up with action research within the next two years.

Summary

This chapter has provided a detailed insight into the findings from over one-hundred hours of data and attempts to explain how the respondent feedback relates to the concepts determined by the analytical process.

The chapter has considered the project manager's perception of accountability and suggests that project managers proactively assume accountability for the project management process but not for the business benefits of the project.

This chapter also provides evidence confirming that project managers consider the relationship between them and the project board as very important and suggests ways the project manager behaves to engage the board proactively and positively. Other considerations are the role of governance, the content of the project plan, and the use of a recognised delivery approach. Analysis suggests key attributes in a project

plan that together would provide better clarity of the authority and accountability afforded the project manager, things that are currently lacking.

There is also consideration of the potential differences in accountability across different industries and a suggestion that although different industries may have their own idiosyncrasies, the project manager considers their accountability demands remain consistent. An interesting finding was that project managers perceived that project boards considered experience and age as instrumental factors when considering their relationship with the project manager. This research has identified the importance of the mutual working relationship between the project manager and the project board, and this new finding has an implication for project managers when they look at how they interact with board members.

Together, these findings endeavour to develop a better understanding of accountability in practice. They go some way to fill gaps in current research in areas such as clarification of accountability, ownership of accountability, the scope of accountability, and the relationship between accountability, authority, and governance.

The next chapter discusses these findings in the context of the research questions and makes recommendations based on the analysis of the data.

Chapter 6 - Discussion

6.1 Introduction

This chapter discusses the research findings focussing three key areas hitherto not investigated in any detail. The first of these is what the project manager considers the scope of their accountability. The second is how the project manager responds to their accountability demands and what behaviours do they exhibit to maximise their ability to meet their accountability demands. Thirdly, what do project managers perceive to be the relationship between accountability and authority.

The findings are derived from the opinions of project managers.

The chapter discusses the use of participatory theory as an analytical lens, and the usefulness of Laughlin's model of accountability to provide an illustration of the way accountability is perceived by the project manager. Additionally, this chapter highlights the significance of viewing accountability as a multi-faceted concept. It emphasises that comprehending the connections between its components is crucial in grasping the definition, ownership, and implementation of accountability. Consequently, this research introduces a fresh, all-encompassing perspective for project managers to contemplate their accountability requirements.

After examining the existence of differences in project managers' accountability demands across industry groups, the chapter discusses differences in the behaviours of experienced and less experienced practitioners when interacting with project boards.

6.2 Basis of Discussion

This research is driven by gaps in the literature, exploring what it has named the 'fundamentals of accountability from the perspective of the project manager'. In summary these are: elements for which

the project manager is accountable; how the project manager accepts their accountability demands; the relationship between accountability and authority, and what behavioural traits of the project manager are influenced by being accountable for delivering the project management processes.

Various aspects of project management, such as cultural diversity (Müller et al., 2012), managing multiple projects and portfolios (Messner, 2015), ownership of projects as a social process (Burga, 2017), governance in projects (Leon, 1991; Rezania et al., 2010) project success factors (Badewi, 2016; James, 2019), and resource engagement and allocation (Baird, 1991) have received attention, but few researchers have focused on the issue of accountability in practice. This research, therefore, plays an important role in adding to current knowledge. Figure 17 provides an overview of the key questions and findings which form the basis of the discussion in this chapter.

Figure 17 Overview of Data Analysis Source: Author (repeated from Chapter 4)

Gap in Literature	Focus Question	Key Findings
Definition of accountability Of the project manager	How do project managers define their accountability?	Project managers were unable to provide a consistent definition of the term 'accountability' but were consistent in their feedback that it was an intangible obligation which they positively saw as their own. Key acknowledgement was "It comes with the job title'.
Definition of ownership and acceptance of accountability by the project manager	How do project managers accept and own their accountability demands?	Project managers proactively accept their accountability demands and see this as the focus of their role. – being 'totally accountable.' Project managers implement different behaviours to help them manage their accountability demands. these are varied and related to experience rather than training.
Understanding the scope of the project manager's accountability	How do project managers define the scope of their accountability?	Project managers described the scope of their accountability in terms of 'owning the project management process' and not taking any ownership for the business outcomes of the project.
Identifying the relationship between accountability, authority and governance	What is the relationship between accountability, authority, and governance?	Project managers expressed a strong relationship between having the authority to make timely decisions and being accountable. Lack of authority was identified as the major impediment to the ability to be accountable. The governance model was seen as a good tool for identifying authority boundaries agreement. The project plan was seen as the principal document for detailing any formal whilst acknowledging the need to operate in an informal framework where levels of authority are not clearly defined.
Understanding how project managers respond to maximise their ability to meet their accountability demands	What behaviours do project managers exhibit to maximise their ability to meet accountability demands?	Project managers identified a need to implement a number of actions that would enable them to be accountable. These actions included establishing relationships based on trust with a variety of stakeholders at the commencement of the project, establishing clear project objectives and agreed deliverables, and updating all interested people on a regular basis. Project managers actively acknowledged the importance of building strong relationships with board members through 1-1 meetings and regular communication.

6.3 Contribution 1: Revised Treatment of Accountability in Practice

6.3.1 Introduction

The literature describes accountability in general terms as embracing such concepts as responsibility, integrity, efficiency, and good governance (Dubnick, 2002; Mulgan, 2003; O'Connell, 2005; Bovens, 2007). This includes the everyday definition of being answerable for one's actions when in a position of authority and responsibility (Cleland et al., 1983; Mac Donald, 2020). Some scholarly work refers directly to project management as an accountability process, characterised by the assignment of responsibility and accountability, led by a manager, and dedicated to the achievement of project outcomes (Leon, 1991; Burga and Rezania, 2017; MacDonald et al., 2019). Other research defines project accountability as the state of being totally answerable for the satisfactory completion of a specific assignment, with the right levels of authority to be responsible for the outcome (Kerzner, 1979; Bourgoin, 2017; Smith-Ditizio 2018). Some scholars expand this concept and propose that a prerequisite for accountability for projects is a level of authority to enable the requisite decisions making. (Leong, 1991; Henderson, 2016; Ibrahim et al., 2016; Bond-Barnard et al., 2017). It is important to note that accountability in project management differs from accountability in general business in that interactions in project management occur in the context of an organisation where the project is temporary, and relationships are transient (Söderlund, 2010). There is limited if any literature that identifies how the project manager defines their accountability. (Leon, 1991, Burga, 2017, MacDonald, 2019). This section focusses on the project manager's perception of the accountability they are given.

There is very little literature addressing the way the project manager assumes ownership of their accountability demands. There have been studies carried out on acceptance theories, which consider authority as a hierarchical concept. These works propose that in accepting the subordinate position, an individual is displaying willingness to participate, and in this situation, power is held by the person

accepting the authority, as it is their reaction that determines the outcomes (Kahn et al., 1994; Simon, 1997; Madlock, 2008; Hetland et al.,2010; Smith-Ditizio, 2018). This concept has not been explored from a project management perspective.

The literature suggests a lack of a shared understanding of the scope of the project manager's accountability, with no work considering this from the project manager's perspective (Crawford, 2004; Müller, 2014). There is agreement that the definition and scope of the accountability of the project manager is limited (Rezania, 2007; Bekker, 2014; MacDonald, 2019) There is little in the literature that distinguishes between project objectives, which are the responsibility of the project board, and project processes, which are those elements for which the project manager is held accountable (Mengel, 2008; Ika et al., 2012). Burga and Rezania (2017) suggest that accountability is a process dedicated to achieving an outcome, but do not expand on how this is accepted or enacted. There has been limited attention focussed on the accountability that is given to the project manager (Garland, 2009; McGrath and Whitty, 2015; Turner and Müller, 2017; Derakhshan et al., 2019). While there is agreement that project managers are accountable for delivery (Leon, 1991), and must have commensurate authority (Zwikael and Smyrk, 2011; Meredith, 2016), there is limited understanding of what the project manager is accountable for.

6.3.2 Discussing the Data

How does this research change the situation? This research has identified the importance of considering accountability as a multi-layered entity and suggests that recognising the relationships between the elements is key in understanding how accountability is defined, owned, and enacted. This research proposes a new, holistic way in which project managers might consider their accountability demands. In short, this research proposes a new way of defining accountability through accountability as practice.

An important finding suggests that project managers see accountability in terms of being totally committed to delivering the scope, time, and budget. It informs all their decision-making and is foremost in their mind when managing the project on a day-to-day basis. Statements supporting this include, *"I*

am just accountable – what more can I say" (PM: 31 – project director with nineteen years' experience), and *"it's the job title – why else would they employ me?" (PM: 22 – project manager with two years' experience)*. This indicates that project managers positively embrace and own accountability and see it as a positive aspect of their job. PM: 27 (six years' experience) highlights this by saying, *"of course I am accountable – I just need everyone to let me get on with it"*. This positive acceptance of accountability is a new finding and is not to be found in the literature. Many researchers suggest that accountability has negative connotations (Moe, 1984; Burke, 2003; McGrath, 2018). Some go further and propose this negativity may have a direct impact on the willingness of the accepter to perform their workplace obligations (Schlenker, 1997; Bovens, 1998; Bergsteiner et al., 2018). Research by Drucker (1997) and Söderlund (2018) consider both these positions and look at the obligation to perform, suggesting that when accountability is given, the recipient has no alternative but to accept it. In the project management environment this is not the case, with project managers automatically assuming accountability.

A common response to the questions investigating how project manager take ownership of their accountability was voiced by PM: 5 who said, *"it comes with the title" (PM: 5, twenty years' experience; PM: 27, PM, six years' experience; PM: 41 – four years' experience)*. While proactively owned by the project manager, the data suggests that to actually 'be accountable' is personally interpreted, suggesting possible differences in the performance of day-to-day activities. This has implications for practice as project managers approach activities differently in accordance with their personal interpretations of accountability (Cornick, 2011).

Analysis of the data suggests that project managers view accountability demands as an issue of self-accountability that is directly related to their own self-management. All project managers interviewed expressed the opinion that denying accountability was not an option, and that they needed to be prepared to operate in whatever way was necessary to assume full accountability for the successful delivery of the agreed project elements as set out in the project plan. This was demonstrated by comments such as *"I will do everything I need to do to make sure I deliver what I have said I would (PM: 36, eleven years'*

experience), and "Wild *horses won't stop me from meeting my deadlines and being accountable for this project, even if I have to work round the clock and on weekends to do it' (PM: 39, seventeen years' experience).*

This research confirms that project managers proactively accept accountability and embrace it. This is a finding that is new. When considering the current literature regarding the negativity associated with being given accountability (Hall, 2011; Hillard, 2023), and considering the suggestion that project managers face multiple barriers that challenge their ability to be accountable, it might be assumed that the response to owning accountability might have been more negative. On the contrary, project managers' primary concern was removing any barriers to being able to be accountable. This interesting finding challenges the current literature.

When considering how the project manager might define the scope of their accountability, the literature is limited. The closest research on the topic to be found is the recognition that project management relates to delivering large change profiles, in a limited time frame, to a fixed budget (Cicmil et al., 2006; Saade,2015; Kerzner, 2017; Zwikael, 2018). This thesis improves that position by recognising that project managers have a shared understanding of what the scope of their accountability entails. This was clarified by their comments when asked to describe what they were accountable for. Project managers' responses were consistent: *"the project management process – I am not involved in being accountable for any business benefits" (PM:9, eight years' experience)*, *"I am not included until the project has been given the green light – so how can I be accountable for any return on investment or any long term benefits" (PM:28, nine years' experience)*; *"nothing but the project management process, scope time and budget, that's my remit" (PM: 14, twenty years' experience)*. Respondents made it clear that they did not want to own accountability for making business decisions. They just wanted to accept accountability for delivering the activities related to the project management process.

Messner (2015) describes two accountability arrangements attributed to project management, process accountability and outcome accountability. He posits that project managers are responsible for delivering the project management process, but also have a responsibility for ensuring that the project delivers the business expectations of the organisation, for example in terms of return on investment, and long-term growth. This study suggests that project managers disagree with Messner's research and only view their accountability in terms of being accountable for the deliverables agreed to in the project plan.

Project managers emphasised that they were tasked with a temporary activity and were not privy to the long-term aspirations of the business. They therefore did not have the necessary information or understanding to judge whether the project would meet the expectations of the business sponsor and produce long-term business benefits. These findings are in line with those of Cicmil et al., (2006), Zwikael and Smyrk (2014), and Kerzner, (2017), who look at the differences between the actions of general managers and project managers. They found that the general manager's goals are directed to the delivery of long-term business benefits, while the project managers' goals are specifically directed towards delivering a project management process.

This new finding has significant implications for practice. If organisations expect project managers to be accountable for business benefits, they need to be included earlier in the process and have input into the business analysis stage. Conversely, project managers need to make it clear at the commencement of the project that they are only accountable for the project management process to ensure there is no miscommunication and to ensure that other parties are accountable for achieving any potential business benefits. The literature suggests there is some confusion as to who is accountable for the overall benefits of the project (Messner, 2019, Brucker, 2021). From the perspective of the project manager, the accountability framework is clear. Providing clarification could manage the risk of misunderstanding and enhance the project manager's establishment of the project in the early stages of planning.

Accountability is seen by project managers as being associated with positive actions performed to accomplish the constructive achievement of outcomes. Project managers' positive embracing accountability has not, to date, been recognised in the literature. It is felt that this key finding has implications for future scholarly focus as well as containing a message for project management professional bodies. It is suggested that project management professional bodies would benefit from harnessing the positive energy towards owning accountability identified by this research. It is hoped it will be useful that this research has both highlighted this area and suggested methods of improving our understanding of what accountability means in practice.

Data shows that project managers directly relate their accountability to decision making. This is associated with the need to deliver to an agreed timeframe, in a temporary environment. This is acknowledged by Anantatmula (2008) and Korhonen (2016), who both found that the project manager must use their decision-making skills in a complex environment. Project managers commented that, *"I am not sure anyone realises how many decisions I make in a day to keep my project on track" (PM: 4 – senior PM with eight years' experience)*, and *"I have to make sure I can deliver this project as I have agreed, that's what accountability means" (PM: 32 – senior PM with thirty-two years' experience)*. Whilst agreeing that project managers operate in a temporary environment, and often need to take immediate action with limited opportunity for revision (Goodman, 1976; Blaskovics, 2016; Crawford, 2006), analysis from this research also suggests a direct link between accountability and the decision-making process.

Some scholars have defined project accountability as the state of being totally answerable for the satisfactory completion of a specific assignment, with the right levels of authority to achieve the outcome (Kerzner, 1979; Bourgoin, 2017; Smith-Ditizio 2018). Others relate accountability with action (Leong, 1991; Henderson, 2016; Ibrahim et al., 2016; Bond-Barnard et al., 2017). Some highlight the importance of recognising that accountability in project management differs from organisational accountability in

that interactions in project management occur in the context of a transient organisation where the project, and relationships may be temporary (Söderlund, 2010; Munro et al., 1997). When examining these opinions in the context of the question, "how do project managers define accountability?", findings suggest that while unable to articulate a clear definition, project managers have a good understanding of the term in relation to actions and outcomes.

These thoughts are supported by Bourgoin (2020), who relates accountability to performance but is unable to explain this in practical terms. The findings have some similarities to the work of Atout (2009) who also suggests that project managers' accountability is concerned with delivering to time, scope, and budget. Project managers themselves view accountability as informing all their decision-making and is foremost in their day-to-day management of the project (Kerzner, 1997; Bovens, 2007). While having a firm sense of accountability and its importance, project managers are unable to clearly articulate how it is acted out in terms of observable behaviours.

The data indicates that project managers assume accountability for the entire project and need the authority to make all decisions to keep the project on track throughout all phases. Evidence supporting this stance was found by analysing comments such as, *"my accountability starts on day one and ends on the day I officially close the project. There is no difference in any of the stages" (PM:6, eight years' experience)*, and *"accountability is accountability throughout - the planning stage is no different" (PM:41, four years' experience)*. Whilst project managers identified that the planning stage was important, in that it was where the project roadmap was developed, the data supported the notion that project managers did not recognise any difference in their accountability demands during this stage.

Additionally, the data identified no differences in the accountability the project manager accepted across industries. Project managers willingly accepted accountability to deliver to the agreed scope, time, and budget regardless of industry. Differences expressed were not industry based but related to levels of authority. The impact of these was seen as paramount in their effect on project managers' ability to

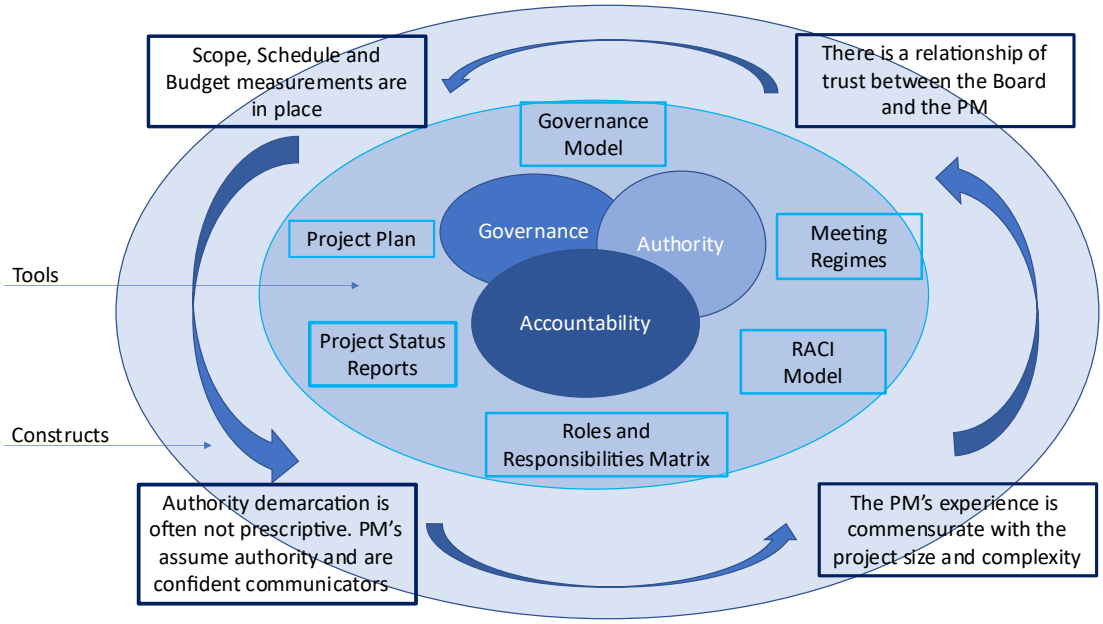
operate. This finds confirmation in the research by Leong (1991), Bovens (2007) and Ika et al., (2012), who, although not investigating accountability across different industries or differing stages of the project lifecycle, did recognise parallels between accountability and authority and reinforce the idea that to be responsible project managers must have adequate authority. What is the implication of this finding? This new finding has an implication for future research in that it sets the groundwork for further investigation into the possibility of considering an industry specific analysis using the multi-layered model discussed in the next paragraph.

6.3.3 Implications for Future Research

This research recommends that to better understand how project managers consider their accountability demands, focus should be directed towards considering the attributes and qualities of accountability rather than looking specifically at its definition. Tangible, in this context, refers to the behaviours of the project manager that are a direct result of accountability demands they have accepted. It is argued that these behaviours, or actions, are usually directly linked to the factors implicit in the acceptance of accountability and are important, beneficial enablers of successful delivery of the project management process. Tangible attributes can be taught and measured and provide a formal framework within which to consider all aspects of accountability.

Figure 18 has been developed as a way of considering accountability as a holistic phenomenon. It is expected to be a valuable way of advancing academic understanding of the interconnectivity between different attributes required to support the project manager in being accountable for the project management process. It is a useful visual aid helping project managers ascertain if they have the necessary attributes in place. If felt these important elements were not in place, it would be possible to share this model with board members to generate discussion and remediation.

Figure 18 Multidimensional Model of Accountability Source: Author



Accountability demands of the project manager cannot be considered in isolation. This is a key finding of this research. Accountability is a multifaceted phenomenon with many interconnected elements. Training courses would be improved by acknowledging the importance of recognising elements needed for the project manager to be accountable. Courses could provide further insights into this phenomenon and teach proven tactics that could be employed by new project managers to establish the prerequisite authority before the project commences.

6.3.4 Summary of Contribution 1

Project managers perceive their accountability to be only for the project management process and not for the overall benefits of the project. This includes the agreed measurements outlined in the project plan relating to the scope, the schedule, and the budget. Project managers positively embrace accountability for the project management process but not for the overarching success of the project outcomes. Research suggests that it is the reaction to the delegation of authority that determines the outcome of the task

(Kahn, 1994; Simon,1997; Madlock, 2008), and proposes that accountability may have connotations of punishment and repression (Smith – Ditizio, 2018). Analysis of the data from this research challenges this view and suggests that when applied to project management, accountability has positive connotations. It is received positively by the project manager, as far as it applies to the project management process and agreed outputs relating to the scope, time, and budget. The implications of formal recognition of this finding are far reaching. It has the potential to clarify the accountability framework of the project manager and should provide a basis for consideration of this factor in project management training.

This section has considered how project managers define accountability, how they accept their accountability demands, and what they consider to be the scope of their accountability. This research recommends that project boards, project management professional bodies and project management training organisations recognise that project managers do not accept accountability for the business benefits of the project. This provides clarification of an issue that has been perceived by project managers as being often misunderstood by project boards. It is acknowledged that this is only the voice of the project manager and further study is required to obtain a view from the project board members. While not entirely new or unexpected this is an important confirmation of a belief that has direct implications for the governance model in the project plan. This also provides clarity in outlining the demarcation of accountability between the project manager, project board members, and business representatives.

This study has underscored the significance of viewing accountability as a multi-faceted concept. It emphasises that comprehending connections between its components is crucial in coming to terms with the definition, ownership, and implementation of accountability. This research introduces a fresh, all-encompassing perspective to help project managers contemplate their accountability requirements. In essence, it offers a novel approach to the definition of accountability. A key finding of this research is

the realisation that accountability cannot be considered in isolation as all elements affecting the concept are important.

6.4 CONTRIBUTION 2: Accountability Hierarchy and the Role of Authority

6.4.1 Introduction

This section looks at accountability in relation to authority. Arguments are advanced based on the following concepts: authority is a prerequisite for making timely decisions; the governance model and artefacts support levels of authority; the relationship between the project manager and the board is important (Matlock, 2008; Toivonen, 2014; Bourgoin, 2017). These propositions were identified by analysing second order codes that considered: board support; effective communications; authority as an enabler; being accountable; governance artefacts, and support for decision-making.

Authority in the general business arena, has received much academic attention with a focus on concepts such as the use of power to control, based on custom and patriarchy (Weber, 1922; Albernese, 1973; Aghion et al., 1997). Recent studies have identified new patterns emphasising the person, the role, and expertise (Ginsberg, 2016; Wilson, 2016; Silverman et al., 2014; Evans, 2021). Research recognises a relationship between delegated authority and owning accountability, but there is limited work focussing on accountability and authority in projects and noting from the perspective of the accountability given to the project manager. (Schlenker et al., 1994; Frink and Klimoski; 1998; Bovens, 2007).

The difference between formal and informal accountability depends on the arrangements agreed between the project manager and the project board (Turner and Müller, 2017; Derakhshan et al., 2019; Unterhitzenberger et al., 2020). Formal arrangements are constrained by the delivery framework within which decisions are made (Garland, 2009; Turner, McGrath and Whitty, 2015; Müller, 2017). These arrangements can be defined in terms of policies, processes, roles, and responsibilities and can all be classified under the concept of ‘governance’. This is usually provided by a project board.

The project board is defined as a steering committee or project governance committee, made up of a group of senior executives or stakeholders who are responsible for providing oversight and strategic direction to a project (Harman, 2009; Silvius et al., 2020). The actual composition of the project board varies depending on the organisation and project, but typically includes key stakeholders such as project sponsors, senior managers, subject matter experts, and external representatives (Müller and Turner, 2010) A primary role of the project board is to provide strategic guidance and make key decisions throughout the project lifecycle. (Lechler, 2009). It is acknowledged that in small projects the 'project board' may just be one person, possibly the person providing the finance, but the role of the board, whether a single person or a large committee, is the same. There is limited literature on the relationship between the board and the project manager, the impact the project board has on project managers' ability to be accountable, or the way the project manager considers the role of the board in relationship to their ability to own and enact their accountability.

The role of the project board is to agree the project deliverables and objectives. These are then documented in the project plan and both the project board, and the project manager agree on the set targets. The project manager is then accountable for achieving these. In support of the project sponsor the project board will own the business benefits of the project and ensure that the project is on track to achieve them. The project board considers the business benefits when a change is proposed to the project scope, schedule, or budget. The board also provides support in dealing with risks or issues that cannot be resolved by the project manager (Portman, 2014). Their role includes appointing the project manager and setting the parameters of scope, time, and budget. They are also responsible for defining the goals to be achieved within these limits (Söderlund, 2012; Müller, 2014; Rama et al., 2014).

6.4.2 Discussing the Data

6.4.2.1 Developing an illustrative account – improvements to Laughlin's accountability model.

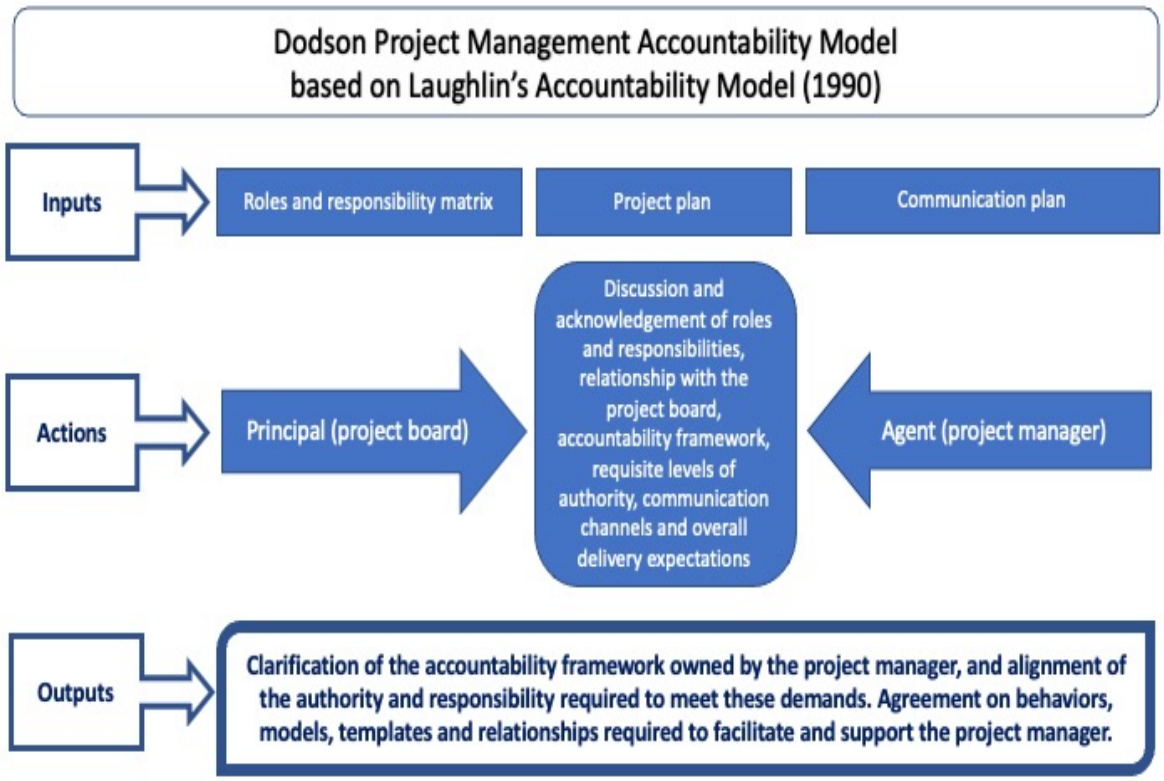
This research offers some changes to Laughlin's accountability model that better illustrates how the project manager considers their accountability and proposes this new model could be a useful tool for future scholars to use.

The term 'accountability' has wide-ranging applications, and it was important to find a model to provide a structure around which the discussion could be mapped as well as a visual aid to offer clarity to the reader. Laughlin's model of accountability was chosen as it appeared to have clear congruence with accountability in projects, recognising the relationship between accountability, resources, and the transfer of information. However, after considering the data, this was not the case an improvements were made to better illustrate

Laughlin (1991) builds his model of accountability on the premise that one group has the right to make demands of another. Central to this model is the concept that the principal, defined in this research as the project board, has the right to specify behaviour and can insist on certain outputs. A constant imbalance in the relationship is implied, based on the principal having more power than the agent, who is defined in this research as the project manager.

Laughlin's model suggests the principal (the project board) exerts pressure on the agent (the project manager) through an understanding that their position holds more power. This pressure might be to demand actions such as regular reporting and delivery of project outcomes. Accountability is 'demanded' from the agent, and the emphasis is on an imbalance of power. This research has challenged this position and proposes that Figure 19 is a better model of the accountability relationship between the project manager and the project board.

Figure 19 Improvements to Laughlin's Accountability Model Source: Author



Data confirms that project managers perceive that the relationship between the board and themselves is very important. However, there are no hard and fast rules defining the relationship. A common opinion amongst respondents was that trust is an important element, but not to be assumed, and often needing active development This challenges the position held by McKnight and Chevany, (1996) and Uslaner, (2016), who define trust as stable and expected. It is the project managers' perception that trust between themselves, and board members gives them support to make timely decisions. This study also identified that project managers will make decisions to ensure accountability, even without the board's trust.

This research challenges Laughlin's opinion that accountability exits through an imbalance of power. Project managers disputed this and indicated that they considered their position to be working 'with' the board and not 'for' the board. Laughlin thinks that formal accountability arrangements are often not clear. He suggests that formality and specificity in accountability relationships are implicit, and often not

based on legitimate agreement. He goes further to suggest that this lack of formal accountability delineation is often accepted as the norm and assumed due to position and seniority. The formal tool for defining accountability frameworks in project management is the project plan (Stewart, 1984; Roberts and Scapens, 1985). The data aligned with the opinion of Laughlin, proposing that accountability and the associated requisite levels of authority was not provided in detail. They expressed the opinion that the content of the project plan, the tool used to facilitate the project deliverables, is not consistent. They also highlighted the difficulty of producing a document sufficiently detailed that it could formalise the wide range of authority required. Additionally, data suggests that while project objectives are usually clear, there was little clarity on how the project manager's performance was assessed. Project managers agree that their performance should be judged against their ability to deliver the agreed scope, schedule, and budget set out in the project plan. They accept accountability for achieving these targets, whether responsibility for these achievements is outlined formally.

Laughlin suggests that to define accountability one needs authority matrices and responsibility matrices. Information in this research provided by practicing project managers suggests that not only are these lacking, but that they, sometimes, position themselves to work without formalities so they can operate without restrictions. A key component of Laughlin's model is rebellion. He means that sometimes the agent may refuse to act on the demands of the principal. He offers no explanation other than that this causes a breakdown in the process. This is not the case in the project management environment. Project managers actively embrace accountability for delivering the project.

There are two other areas where Laughlin's model does not align with accountability in project management. The first is the way information about resources, and responsibilities is transferred between parties. The vehicle for this is the project plan which is often lacking detail. Project plans are often forgotten once the scope, schedule and budget have been agreed. Authority to manage both physical and human resources is often less than project managers desire to aid their project delivery. MacDonald

(2019) found a lack of standardisation in methodologies as project managers used random traits to deal with unclear levels of authority. Often these barriers were linked to poor demarcation of responsibility in spending the budget and managing the resources.

The second deals with the structure of relationships and power. Laughlin's model relies on an imbalance of power, with the principal having more than the agent. In the project management arena this is often not the case, with project managers guiding and supporting the project board and not 'doing as they were told' (PM: 31).

Project managers unequivocally identified the importance of the relationship between accountability and authority and how a negative balance has a detrimental effect on their actions. Respondents also highlighted that trust and respect in their relationship with the project board was key in their acceptance of accountability.

At the commencement of this research, Laughlin's model appeared to be a good visualisation of how accountability works from the perspective of the project manager. However, analysis of the data concludes that this is not the case and it became evident that Laughlin's model of accountability does not accurately represent accountability in project management practice. The formal power imbalance that is described by Laughlin does not appear to exist in the same way in the project management environment. Project managers, while acknowledging their responsibility to the project board, tend not to view this as a relationship with an imbalance of power. The relationship between the manager and the board appears to be more based on trust and a recognition of expertise, and less on power and control. Laughlin recognises the control and power of the principal and agent as having legislative ramifications. The use of language such as 'dominance' and 'control' also suggests negative consequences for poor performance. The power, and control assigned to the principal in Laughlin's model implies authority to demand the agent to perform, with little if any option to decline. In project management this not the case,

with project managers proactively accepting accountability and displaying behaviours that demonstrate ownership.

The findings from this study have been used to create a refined model of accountability *Dodson's model of accountability in project management based on Laughlin's model of accountability* (as shown in figure 21). This research recommends that emphasis should be placed on agreeing the boundaries of authority and discussing operational expectations before commencement of the project. Relationships based on discussion and agreement, rather than those based on control, are better aligned to the project management environment, and provide a clearer way of understanding the accountability demands placed on, and actively owned by, the project manager.

While based on the proven foundations of Laughlin's model, this advances our understanding of the issues that pertain specifically to project management. Further scholars interested in studies of project manager accountability might adopt this tool in their endeavours to better understand the accountability of the project manager.

6.4.2.2 Participatory Theory and Accountability

This research offers participatory theory, hereto not used in the field of project management, as a useful tool for future scholars wanting to develop theory in this area.

This research adopted participatory theory as means of analysis. This theory is not usually used in the study of project management. Using the participatory lens focussed data analysis on the relationships between the project manager and the project board, the temporary arrangements of projects, and the expertise of the project manager. This useful way of investigating accountability in projects suggests that participatory theory could be adopted by project management researchers in the future. This is a new and novel way of looking at project management that has not been used in the past.

Participatory theory is concerned with the delegation of decision-making authority. It is based on the belief that authority should be shared by all appropriate stakeholders to facilitate the ownership of accountability (Gilardi, 1992; Brett, 2000). The principles of the theory provide a framework that includes two key tenets by means of which the data was analysed.

The first tenet is that participation has the potential to strengthen accountability but is only fully effective when the agency involved is managed by experts afforded the autonomy to exercise required levels of authority. This recognises that the unique skills of the project manager are important when considering accountability. The unique skillset of project managers is recognised by scholars who identify six key competencies. These are Intellectual maturity (Crawford, 2007), organisational management (Flyvberg, 2011), leadership skills (Cohen, 2013), strategic thinking (Van Ingen, 2007), delegation (Holt et al., 2003), and people management (Morris, 2011). The analysis from this research indicates project managers have used these special skills to be proactively accountable for delivering the agreed outcomes.

The second tenet recognises authority as a key enabler of accountability. Individuals subject to the theory are expected to obey the rules but must also have adequate authority and means to successfully perform their roles. This directly relates to a key finding of this research, which is that authority is a key enabler of accountability. Participatory theory provides a lens to examine the relationship between the client and agent and enables ways to be found of creating mechanisms allowing the incorporation of minority opinions into decisions that directly affect planning (Scott, 1985; Gilardi, 1992; Bernardes, 2015). This mirrors, to a significant degree, the relationship between the project manager and the project board and illuminates decision-making processes that occur in asymmetrical relationships. This emphasised the need for the authority to enable the project manager to make timely decisions.

Participatory theory, used in management research, recognises that employees should have the opportunity to recommend changes or suggest different courses of action. This reflects a belief that authority should be shared with employees (Bernardes, 2015). Participatory theory is built on the

foundation of an adaptive capacity for problem solving, emphasising the mediation of behaviour through trust and engagement with all stakeholders (Bryson et al., 2013).

The theory lends support to the notion of a shared governance system and closely aligns with project management practices, where teams are engaged for the undertaking, and work together to solve problems, regardless of rank or seniority (Meredith and Clarke, 2018). This lens views a synergy between hierarchical effects and the expertise of the accountable person and looks at how this synergy relates to the quality of outcomes. This closely aligns to the relationship between the project manager and the project board. The lens incorporates the concept that the degree to which successful participation will be achieved, is directly related to the degree that it is operationalised via the use of agreed models and processes (Brett, 2000; Bryson et al., 2013; Bernardes, 2015; Reed, 2015). This was important in that the data emphasised the fact that project managers considered their position as one of providing advice and knowledge and not that of subservience and conformity. Project managers defined themselves as being the 'cog that controls the spokes' – a reference to a coordination role where they were central to all the individual activity within the project. In this role they were required to proactively drive actions and change course whenever occurrences required a change of direction. This is something that appears necessary when holding the project manager accountable and should be recognised by both the project board and the project management training organisations. It also relates to the discussion about the need for authority to be able to make timely decisions.

The third tenet specifies that the length and frequency of engagements in which participation occurs needs to match the goals of the process. It is also recognised that outcomes may be highly scale-dependant over space and time. Using the theory, the work of Larson and Grey (2014) acknowledges that projects are temporary arrangements, with the project manager operating within a constrained timeframe, a position supported by Anantatmula, (2008), Andersen, (2016), and Korhonen et al., (2016). Project management is one of the few activities that operates in an often-tight time frame and the project manager

is accountable for delivering to an agreed schedule. Why is acknowledging this important? Limited time poses a challenge when making decisions. Often the project manager finds themselves in a position where they have to think critically and weigh up the facts and make an informed decision without the luxury of time to gather more information and possibly take counsel. This necessitates a degree of authority which the data indicates is often lacking. This finding acknowledges this need and has implications for remediation, that if put in place, could assist the project manager in their ability to meet their accountability demands.

The tenets of participatory theory have been useful in providing a framework that closely aligns with project management practice. This research proposes that future scholars of project management might adopt this tool in their endeavours to better understand the accountability of the project manager. The identification of participatory theory as being very well aligned to the study of project management is an exciting finding and hopefully will be a useful enabler for further studies.

6.4.2.3 Authority as an Enabler

Authority was identified as a key enabler of being accountable and a key requirement to facilitate timely decisions. Several respondents linked authority and accountability with statement such as, *"I need to have the authority to make things happen, I can't wait for board approval, I have a schedule to meet*" *(PM:32, fourteen years' experience)*, *"they engage me to deliver – to be accountable – therefore I need to have the authority to do this – they go hand in hand" (PM:17, sixteen years' experience)*. There was a strong indication that authority was a prerequisite for reasonable accountability and that this was connected to being accountable for delivering the project to the agreed schedule. The analysis also suggested that, in several cases, there was a mismatch between the level of authority the project manager was given, and the level needed. This was explained in statement such as, *"I was told I had to get board approval before I engaged any team ember, but I just did it as I had a schedule to manage" (PM: 22,two years' experience)*, *"I need to be able to make lots of decisions so need to have the authority to do so –*

especially when I need to sort out my team, sometimes I just can't wait for people to tell me yes, I just tell myself yes and move on"(PM:34, eight years' experience). This feedback leads to the conclusion that across the range of projects studied there was no standardised approach to authority. The need for authority was expressed by all respondents, but they found it more difficult to clarify the level of authority wanted or required. Further investigation is required to ascertain the amount of authority, and what this means in practice.

Many respondents explained the need to make numerous day-to-day decisions to keep projects on track, implying that these decisions had a direct impact on their accountability demands. Project managers explained that they, *"just did their jobs" (PM: 41, four years' experience)*, *"made decisions as they needed to be made" (PM: 3, twenty-five years' experience; PM: 18, two years' experience;)*, and *"got on with it" (PM: 44, eleven years' experience)*, without expecting their authority obligations to be documented in any detail. When probed for further elucidation, these actions were justified by arguing that obtaining formal authority to make a change was time consuming and could negatively affect the schedule. While this research was unable to quantify the degree of authority required, feedback indicated that having the authority to choose, manage, and change team members was a critical factor. This particularly applies to the authority required to make decisions regarding the engagement of resources with appropriate skillsets and having the power to dismiss underperforming team members.

The data aligns with the research of Whitty et al., (2015) who look at authority as being the obligation of the giver and the receiver, suggesting that accountability cannot be accepted if authority is not aligned. Project managers provided several examples where they felt there was an imbalance but were unable to provide tangible measurements as to the extent or degree of this imbalance. Some examples included feedback from PM:9, a project manager with eight years' experience, who said, *"I had to remove a team member quickly, he was underperforming, and I had a very tight budget. I removed him but was told I shouldn't have, as I needed board authority to do this – I couldn't wait while they got organised to meet*

and discuss". Another example was provided by PM: 29, a senior project manager with nineteen years' experience, who said, *"I needed to buy a special printer so the testers could look at a line of code, and I knew I should get board approval to spend what was actually not much money on the scheme of things. They were not available to meet for four days. No use to me! In the end I just e-mailed to say I had bought this, and explained why, and then had to spend half an hour at the next board meeting listening to why I should have waited".* Heagney (2016) suggests there are two types of authority; one is power over people and the other is the ability to act unilaterally and make decisions, and that these were often given with mixed messages. In the project world, this could be interpreted as if the project manager has been given the authority to spend a certain amount by having receiving endorsement of the project plan, why should she then need to get authority to spend individual amounts over a certain level? PM 22, a project manager with two years' experience, identified a situation where authority was given authority to spend £1.2 million total project cost but had to get authority to spend over £300 on one individual item. Research by Cornick (2011) identifies a link between authority and accountability, saying that one without the other is just 'lip service'. This research acknowledges this view, with data suggesting this was a well-accepted fact amongst project managers, and project managers look towards other means to implement their decisions.

Generally, accountability was thought of as coming with the territory, whereas authority was seen as needing to be formally addressed at the beginning of the project. Leraci (2007) Cornick, (2011) and Whitty et al., (2015) all make the point that although it is difficult to define the terms, 'authority is about doing, and accountability involves reporting'. Although project managers were unable to articulate this, the situations they described accorded with this view. PM: 8 explained he needed the authority to make sure the orders came by a certain date, and that the resources were available to set up the computers, as he was accountable for meeting the milestone and reporting on his progress.

Acknowledging the acceptance theories of Kahn (1994) and Matlock (2008), who look at the willingness to give authority, this research discovered situations in the project management domain that identified a limitation of their theory which proposes that all the power is held by the person accepting the authority. Five project managers discussed situations where problems had emerged requiring remediation and where their previously agreed authority levels had been challenged. In all cases, the project manager faced objections from the sponsor and board to decisions they had made. In four of the five cases this was related to poor performance of a team member, where the project manager had removed them from the team. In the fifth example, the project manager was challenged by a board member over a choice of equipment. In this case the manager had been previously authorised to spend without further permission, a contingency element of up to 20% of the overall budget.

Bourgoin (2017) draws attention to the need for a flexible, multifaceted approach to authority in projects. This research suggests that this is not the case and challenges this premise. Project managers identify their need for unequivocal authority to make all decisions required to deliver the project management process. They further argue that usually this is not the case, and this situation forces them to assume authority and operate outside any formal agreements.

Research by Simeon (1997) looks at the acceptance of authority and suggests that the person accepting the authority is automatically displaying a willingness to participate. Hetland (2010) and Smith-Ditizio (2018) modify this position and propose that the person accepting authority has the power to decide how to react, and it is their reaction that determines the outcome. This reaction can therefore be positive or negative. In the project management environment, feedback from this study identifies that project managers accept their accountability demands positively. However, their ability to influence outcomes depends on the level of authority given. If this is insufficient, they consistently rejected the option of refusing the authority, as they were committed to meeting their delivery obligations, so instead looked at other ways of operating. These include the employment of a range of competencies such as critical

thinking, delegation, effective communication, and strong people skills (Holt and Purchase, 2003; Bourne and Walker, 2004; Van Ingen, 2007; Johnson et al., 2008).

Project managers provided examples of operating informally when making decisions, without a formal agreement. More experienced project managers were comfortable and confident in taking their authority for granted. They assumed the authority to make decisions for all project issues, when needed, without feeling the need to seek approval. *"I just get on with it – I never ask – if you ask you might get refused" (PM:12, ten years' experience), " You can't expect any formal authority written down for all the things you need to do – just agree on the scope time and budget and then get going"(PM:19, four years' experience), " I have a loose agreement, but nothing formal – I understand and in fact like it this way – no one challenges me and if I make the wrong decisions the board can let me know after, when it has happened and my schedule is still on track"(PM:44, eleven years' experience).* A large number of respondents said that accountability and authority go hand in hand, with many reporting a perceived imbalance. However, an increase in formal authority measures was described as a 'nice-to-have' and in most cases, project managers operate without it, in a framework of informal authority. More experienced project managers were emphatic in their preference for operating in an informal manner, with limited restrictions on their authority. They saw formal authority agreements as being constricting and time consuming. Project managers with limited experience said they understood that they needed to operate in this informal manner but did not feel as confident in doing so.

Many the project managers interviewed expressed their preference to operate within an informal accountability matrix, and actively championed this as the best operating model. This feedback aligns with the work of Simard et al., (2014) and Pinto (2014) who state that formal governance and authority stops at the level of the project board. This research extends this position by explaining why some project managers do not actively seek to obtain more formal arrangements at the operational level. Many respondents proposed that having to regularly seek endorsements for their actions would be a hinderance

affecting their ability to make timely decisions. Consequently, they would be unable to drive the project at the pace required to meet schedules, and therefore restricted in their ability to be accountable.

This is consistent with the views of Bredillet, who in his 2014 research identified that authority guidelines may be insufficiently prescriptive to meet the requirements of some project managers. This research adds further explanatory evidence to support Bredillet's opinion. When project managers were asked to explain their concerns, the feelings they expressed ranged from a mild level of apprehension (PM: 5), to being very stressed and finding it difficult to sleep at night (PM: 28). These five most affected project managers were amongst the less experienced. On exploring their further, it became apparent that they had only managed a couple of prior projects. They were working from home with little support or mentoring. This explains their comments and it seems that their disquiet is quite reasonable in the circumstances. Overall, responses lead to the conclusion that informal accountability demands outweighed the formal, and that project managers accepted this and were, in the main, comfortable with this arrangement. The influence and significance of experience is discussed later in this chapter.

These findings largely support those of MacDonald (2019), who found that the project manager has total accountability for the formally documented and agreed outcomes. The findings of this research seem to indicate that while it has some value, Macdonald's explanation is generally too narrow. This research identifies that the project manager also needs to make decisions outside these formal agreements to keep the project on track. Formal agreements are useful but limited. The project manager is usually aware of the limitations, accepts these, and understands the need to operate where accountability is largely informal. The temporary nature of projects directly affects the time taken to agree on accountability demands other than the traditional triumvirate (Söderlund, 2012; Bernardes, 2013). The project manager is charged with delivering a new product or process in a transitory arrangement, whereas the general manager operates in a stable environment and delivers long-term strategic processes (Cicmil, 2006; Zwikael, 2018). PM: 36, a senior project manager with eleven years' experience, said she was, "*under*

pressure to get started and as long as she had an agreement on the scope, the time, and the budget, she was happy to get going".

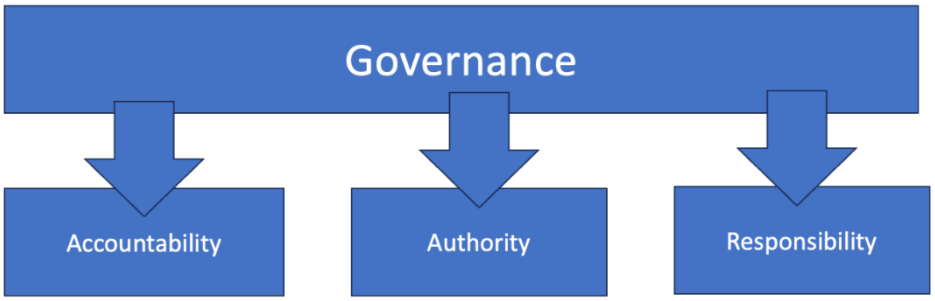
These findings acknowledge the work of Mac Donald (2019) who looks at the relationship between accountability and authority, considering how project managers behave to maximise their authority. MacDonald looks at how project managers were influenced by accountability demands and identifies that accountability without authority adds unique challenges. Unfortunately, her research stops short of specifying what these challenges might be and does not consider what level of authority might assist the situation. This research adds to the work of MacDonald by proposing the challenges are directly related to the ability to make decisions with a direct implication for achieving the project deliverables. These decision are focussed on resource management and ability to control the budget. The analysis aligns with one accepted definition of project manager, being that "the project manager has sole responsibility for the planning and management of the project and must have the authority and necessary resources to be held accountable for their actions" (Turner, 2004; Anantatmula, 2008; Mengel, 2008; Ika et al., 2012; Anderson, 2016; Korhonen et al., 2016). The data concludes that that authority and accountability are inextricably linked.

6.4.2.4 Governance and Accountability

The data indicates that there is a common understanding of governance, provided by the project board, as the formal framework in which projects are delivered and suggests that in practice, formal and recognised accountability and authority stops at the level of the project board. Project managers use the governance agreements outlined in the project plan to provide them with some direction on how they should operate, but often these elements do not contain fine detail. This results in personal interpretations and behaviours.

Too and Weaver, (2014) and Mushwari et al., (2020) position accountability is a subset of governance. They suggest that governance hold more importance than accountability. The relationship between governance and accountability developed by Mushwari (2019) is shown in Figure 20.

Figure 20 Governance and Accountability Source: Mushwari (2019)



This research challenges this view. The data indicates that project managers see governance, and in particular the governance that is included in the project plan, as an enabler. This information, regardless of its detail and clarity, provides an indication of their accountability but the relationship is a subset in that it helps inform but does not dictate. Additionally, any governance provides support in conjunction with accountability and processes. Together these artefacts assist the project manager to be accountable for delivering the project management process. A new model that challenges current thinking is described in Figure 21.

Figure 21 Mushwari's Model Revised Source: Author

Furthermore, this research questions the recent literature that, which while considering project governance, appears not to notice the significance of the relationship between accountability and governance (Ahrens, 1996; Bovens, 2007; Crawford et al., 2008; Biesenthal and Wilden, 2014; Müller et al., 2014).

Project managers said they looked to a governance model to provide an authority structure outlining processes to allocate resources and control project activities (Müller, 2009; Pinto, 2014). PM: 28, a senior project manager with nine years' experience, said, *"I need a governance framework, or we wouldn't have a starting point"*, and PM:46 (five years' experience) explained, *"I have worked with a number of boards, and they all have a different way of working – the governance documented in the plan is a beginning if nothing else"*. Practically this might equate to the project manager having the authority to engage the project team, and the authority to dismiss an underperforming team member. The project manager may also be given authority to use the budget as required and to deal with day-to-day decision-making without seeking further approval (Cote, 2000; Burga, 2017).

There are connections between these findings and the work of McEvilly (2014) and MacDonald et al., (2019) who also examine the practical relationship between governance and accountability and suggest that neither can be considered in isolation. Unlike general corporate governance, which is wide-reaching

and provides the framework for attaining a company's objectives (Mont et al., 2020), project governance focusses specifically on the activities of a temporary organisation. Project governance, as dictated in the project plan, formalises the framework within which the project manager is authorised to perform. Findings indicate that agreement on the desirable content of governance guidelines is limited. This compels the project manager to make decisions for which they may not have a mandate. This study shows that, in general, project managers base these decisions on the three pillars of good governance, which are transparency, responsibility, and fairness, (Millstein, 1998; Müller, 2017). Decisions taken are almost always in direct response to accountability demands.

When asked to describe the governance framework in the project plan, responses from project managers suggested that although providing a high-level overview and a formal agreement between the project manager and the board, the content was not prescriptive. Explanations included, *"I produce a project plan and we agree on the approach, but the detail is totally up to me" (PM22, two years' experience)*, *"Every project has a plan, a roadmap, but then it lives in my draw and is never looked at – no details" (PM:7, twenty years' experience)*, *"I use the plan to set the scene, but that's all it does. It would be silly to think any document couple possible describe all the things I do each day and then say who is responsible for each thing "(PM: 16, twenty-two years' experience)*. This would suggest that governance information documented and signed-off in the project plan creates a formal operating framework but fails to provide the prescriptive detail necessary to support the project manager in her day-to-day operations. This has implications for how the project manager operates and promotes individual behaviours that are nonconformist. The data suggests that an agreed way of operating provides a mechanism for assisting the project manager to achieve their accountability demands. This is related to the confidence an agreed delivery process provides, as well as offering a shared understanding of what is going to happen to stakeholders and interested parties. Operating without this has the potential to provide a barrier for the project manager as they try and implement project management processes that are not understood and endorsed. This adds a layer of complexity to their role and may require intensive explanation at every

stage of the process, which in turn has a direct and potentially negative impact on their ability to be accountable.

Four project managers (PM's 1, 10, 6 and 24) said they didn't have a project plan in place. Of these, two said the project board refused to endorse the plan so they were operating without one. Only sixteen out of the forty-four project managers interviewed said they thought their plan provided a comprehensive picture, while twenty-four said their plans were incomplete. These findings align with the verdict of Tiwana and Keil (2009) and Zwikael and Smyrk (2015) who concluded that improvements needed to be made to project governance but did not elucidate what these might be.

Project managers agreed that it was impossible for the project plan to mandate authority for every individual decision that the project manager might need to make. Their feedback included, *"no one could imagine the things I do each day, and it certainly couldn't be mandated. As long as I have a roles and responsibilities matrix agreed, I can get on with it" (PM:3, twenty-five years' experience)*, *"it would be impossible to list everything and go through who is going to be able to make which decisions, but I have a RASCI and tolerances and I just get going", (PM: 29, nineteen years' experience)*. This point was reiterated by PM:32, a senior project manager with fourteen years' experience, who said, *"I just make sure we understand the scope, time and budget and I have the reporting model in place, then we all seem ok, and I just take over and deliver"* These comments would seem to imply some reliance on the governance artefacts. It was not possible to find evidence confirming a standard interpretation of the governance framework. Project managers operate informally and independently according to their experience and relationship with the board. Recent literature has attempted to define the processes and regulations that mould and constrain governance in the project setting (Garland, 2009; Crawford et al., 2009). This study has concluded that the essential project plan should include the five key artefacts of: a roles and responsibilities matrix, a RACI matrix[7], agreed budget and schedule tolerances, and a reporting

[7] a RACI model (Responsible, Accountable, Consulted, and Informed).

model. Extant research has not identified specific artefact that might have a positive impact in supporting project managers. This important finding has the potential to influence project management training.

Having identified that the project plan may be an important tool, the data also suggests that project managers may use this document to influence their opinions but still makes judgements based on their own interpretation of the situation. Some project managers prefer to operate in an informal manner, either because the project plan is not sufficiently prescriptive, or because they feel that if it was, it might inhibit their ability to make timely decisions. PM: 21, a professional with more than twenty-years' experience said that the formal governance model provided her with no support to take ownership of the activities, and she did not intend to demand further details, but would continue to, 'act now and ask for forgiveness later'. This again speaks to the importance of experience, a theme identified throughout the research and that appears to have a direct relationship with project manager training and behaviour. The PMI (2015) describes the governance model as providing direction, alignment and objectives, a view supported by the APM (2015) who clearly state that it perceives governance to be the flexible and intelligent application of principles rather than the strict application of processes and methods. This challenges the view of Garland (2009) and Foss (2011) who propose that the governance model is a decision-making framework identifying the control and monitoring systems of the project. More recent research suggests that project governance ambiguity has a negative impact on project manager performance, and that horizontal, informal governance in projects causes issues for the project manager (McEvilly et al., 2014; Simard et al., 2014; MacDonald et al., 2019; Rezania et al.,2020). Feedback from this study aligns with the views expressed by the PMI. The response from project managers demonstrates their understanding of the need for a comprehensive governance model, but knowing this is not forthcoming they express preference for a more informal operating framework. It also suggests there is a mismatch between the analysis that identifies that project managers see the project plan as important, but then also suggests that they prefer to operate within a looser framework to enable them to assess each situation and make their own value judgements without rigid recourse. This is a conundrum that requires further investigation.

This research was unable to conclude why this was the case. This research has found that project managers identify the acceptance of accountability as their number one obligation and that a governance model is a tool that enables them to perform their duties in order to be accountable and suggest that project managers were comfortable working in an informal arrangement where they could initialise decision making and drive results without being closely managed.

6.4.2.5 Project Managers' Perceptions of The Role of the Project Board

Research by Olsen, (1971) and Turner (2014) found that the project board directly influences the behaviour of those involved in delivery. When project managers were asked about the role of the project board, the overwhelming consensus supported the views held by Olsen and Turner, agreeing that board support was instrumental in affecting their ability to function. Shared opinions demonstrated the overall importance of working with the board, examples of some of the comments made are, *"I can't manage this project without full support of the Board" (PM: 4, eight years' experience)*, *"I always make sure I am on the same page as my board – and I make sure they understand we are working together" (PM: 26, thirteen years' experience),* and *"The board have a role to play – they need to let me do my job and be prepared to step in and promote the project is I am having issues above my pay grade, with senior management, that they need to iron out" (PM: 39, seventeen years' experience)*. PM: 22, a junior project manager with two years' experience, said that he saw himself in the same role as a medical consultant, *"you go to a medical consultant for advice, and you pay for it and take it. You come to me for advice on how to manage a project – it's the same situation"*. PM: 11, with more than ten years' experience, endorsed this view, saying he was, *"an expensive resource so whoever employed him did so because they thought he was able to do it, so they needed to let him get on with the job"*. PM: 22, a junior project manager with two years' experience, suggested, *"I find it really hard to be accountable if the board don't' give me a clear steer on the scope, and the time and budget I need to meet. I also need them to step in quickly if I need their support"*, a position echoed by PM: 2, a more senior project manager with seven years' experience, who said, *"I am always accountable, but it is hard if the board are not really*

engaged – I need them switched on and with me on my journey. If not, it's like pushing a boulder up a hill, and I am constantly on the back foot". This feedback directly relates to one of the key findings, that project managers see the project board as being a key factor in their ability to be accountable and the relationship with the project board is important.

This research has found that the project manager perceives that their relationship with the board has a major influence on how project managers behave and affects their ability to meet their accountability demands.

Feedback from respondents strongly suggests that project managers who had a positive relationship with their board operated with more confidence in the informal decision-making situations in which they found themselves. PM: 30, a project manager with six years' experience said, *"I work very hard to make sure I am aligned with my board, and they understand what I am doing at all times – this is vital if I want to meet my deadlines*". This statement was reiterated by PM:17, a project director with sixteen years' experience, who said "*My most important stakeholders are my board and I go out of my way to make sure I have a very positive working relationship with them. This might include 1-1 meetings which tend to be more informal and regular formal meetings with an agenda and action items so that I have everything documented"*. Conversely, project managers who had experienced difficulties working alongside their board said they had not been confident making decisions without board endorsement, and this had slowed them down. In some cases, this had adversely affected their ability to deliver the project to the agreed schedule. PM: 18, a junior project manager with two years' experience provided an example where they had needed the board to meet to support them in dealing with a project issue, but three board members were not available when required and this had added two weeks to the agreed schedule. PM:1, a junior PM who had one-years' experience, said *'I am quite inexperienced and already know I need to be more assertive with my board and make more decisions without their input. Sometimes I just need*

some support – but I have had a few ties where they have been a bit dismissive and said they expected me to be able to decide without them, so going forward, I will".

Project managers who believed their relationship with the board was built on a level of trust were more inclined to make decisions with a degree of confidence as they understood that they would receive the support of the board in their endeavours. PM:8, a project manager with eight years' experience, said *"I have never had anything but total support from my project boards, even in difficult times",* a perspective endorsed by PM13, an associate director with thirteen years' experience who described their relationship their project boards as one of the most important factors in their ability to get things done and make decisions. He said *"I know my board will support any decisions I have to make, especially the difficult ones – we talk about the support I need at the beginning of the project and I expect them to support me so I can meet my deadlines".* These results indicate that project managers understand the importance of the project board in providing them with the support they need when they have to make decisions quickly and understand that this relationship is pivotal in providing the confidence that the board sees them as competent and capable. The importance of this bipartisan relationship cannot be overstated. This would suggest that it is therefore important that project managers and project board members are aligned in their thinking. How is this achieved? The data suggest that in some cases it is not, and this causes an issue for the project manager.

The response from participants highlighted that in most cases, project boards are in place before the project manager is appointed. Over half of the respondents highlighted that they had limited or no input into the make-up of the project board, and that this had an impact on how they interacted with them. Project managers reported instances where the board make-up was incorrect, and where they found it very difficult to resolve this situation. This was highlighted by PM:17, a senior project director with seventeen years' experience, who explained that they had been in a situation where a project board member was not engaged and not readily available, but he had been unable to remove this individual as

they held an important senior management role within the company. PM:17 went on to explain that this had resulted in some very difficult conversations at steering board level and impacted the schedule of the project. PM:1, a junior project manager with only one years' experience said "*the first project I ever managed was small and there was only three people on my board. Unfortunately, these three did not get along very well, and I had no experience in how to improve this. It was so hard, and in the end, I asked the advice of a senior project manager who came to a meeting with me to mediate and we managed to have a frank conversation which seemed to calm things down. We then all agreed on the scope, time and budget and they signed off the project plan. It was just chaos for a few weeks".*

It was reported that some companies use the same board members across all their projects. These people tend to be nominated due to their place in the hierarchy of the organisation, and not their ability to make a positive contribution to the project. PM:5 said she had been managing projects for years and was used to being engaged when the board was already in place. She went on to say, *"the board members are normally the same group of senior leaders of whatever the company is, and then I have to back pedal if I want the board representation altered in any way".* Fourteen respondents supported this view, suggesting that not having an opportunity to influence the choice of their board members had resulted in serious issues in a number of cases.

Project managers had faced the issues associated with underperforming boards, suggesting changes are necessary. Problems had emerged for several reasons including board members not being readily available, not being interested, not having the seniority to make decisions, and in three cases being opposed to the project from the outset. Project managers reported, *"I had a board member who just did not turn up to meetings, and took ages to read documentation – he just wasn't interested"(PM:21)*, *"I got caught up in company politics in the last project I managed – it was really hard to align the board and get endorsement for my scope – took much longer than it should have" (PM: 31)*, and *"I usually don't have any issues with board make-up but on my last project, it was obvious they were the wrong*

people from the get-go – and it was difficult to make changes, but I persevered as I need a working board to be able to do my job (PM:17). These responses indicate that the way the board provides support for the project manager has a direct influence on their ability to be accountable. This is an important point and highlights that this issue requires more consideration when establishing board members.

Responses from project managers, while identifying the importance of a good working relationship with the board, also emphasised how difficult it was to instigate changes to board membership if required. PM: 16, with over twenty-two years' experience, said, *"have you ever tried to get a board member removed? Nightmare? Not so bad if they don't want to be there in the first place, but it is my experience the main driver for some difficult board member is politics. It is very hard to get consensus and support when one of the board members is peddling their own barrow – and even harder to get them removed"*. One project manager (PM: 9, eight years' experience) explained how she had requested that a board member be removed as she felt this member was not politically aligned with the goals of the project. This request had been refused. Another subject, (PM: 22), a junior project manager with two years' experience, described how they had not worked well in the past with a member of the project board and had asked for this person to be replaced. Even though this had been granted, an awkwardness had been created and the situation would have been much easier to remedy if they had been offered an input into the board make-up as it was being decided.

Several project managers discussed the connection between experience and success in changing the board structure. Subjects discussed the challenges of confronting senior members of an organisation to make changes to the board structure, emphasising the need for high levels of communication skills and the gravitas that only comes with experience. This was explained by PM: 18 who said, "*I was just a junior project manager, and my board was made up of senior executives from different divisions. Even though this was a simple project, we had lots of problems. They seemed to argue a lot. It would have been much easier to have a board with fewer people who were really interested in making it happen – but who was*

I to challenge?" This attitude was countered by more senior project managers who shared several proactive behaviours to ensure they had the correct board make-up in place. These included establishing relationships with each board member before the project commenced, developing clear guidelines on expectations, roles, and responsibilities, providing examples of the templates and tools the board can expect from the project manager during the project, and explaining how board meetings and related decision-making will be managed. These behaviours, tools and models can be taught and shared through training and mentoring programmes.

An interesting finding of this research was the emphasis on the importance of experience. This research identified that that project managers of a similar age to members of the project board found it easier to develop balanced working relationships, regardless of their project management experience. Conversely, younger project managers perceived their age difference as a potential barrier to forming equal working relationships and reported that they felt that their age was given more consideration that their project management experience. This was explained by PM; 4 who said, *"I had been managing projects for over nine years but am still under thirty – and especially in my last project, I felt at the beginning I was not given the respect I deserved at the start. It got better once the board understood I was competent, but I think they just expected someone who looked older.* In 2017, the median age for a board director across the Fortune 500 companies was 62.7 years (Harvard Law School Forum, 2018). Although directed towards board members in general business, this information is an indication of the average age of project board members, who are traditionally made up of senior company representatives, with an implication that seniority comes with experience and age. Although not present in every project, the potential of covert agism, which this research is naming 'covert pro-ageism', needs to be recognised. This is an interesting finding that requires further study.

Based on the project managers perception that proposes that boards may use age as an indicator of ability, project managers who have experience but may not fit into the category of 'age related experience' should

consider practical ways of demonstrating their ability. Some examples have already been identified during this research. It is impossible to provide an exact age range to fit into the correct bracket to obtain credibility based on age. One factor may relate to the age and seniority of the board. PM 41, a project manager aged 37 with fourteen years' experience, said the three members of her board were 'older than her dad', and she felt they didn't respect her industry experience. She said they only started to include her in decisions and ask her opinion, when she called a meeting to say how she felt and to instigate some behaviour changes. While unable to give a specific formula for age versus experience, this research has found that there is a perception that some boards associate the ability to manage a project with age. This has implications on the quality of the relationship they might develop with project managers who, though having excellent project management experience, may not be old enough to impress the board. The purpose of this research is to look at the issue from the perspective of the project manager, however this study recognises that this opinion is one sided and that further research is required to ascertain opinions from project board members in order to obtain a more balanced picture.

A positive relationship between experience and the ability to complete a task could be expected but appears to be of overwhelming importance in the project environment with limited time frames and significant change being implemented. The 'covert pro-agism' calls for further research to confirm its extent and to look for misogynistic elements. The results from this research can only confirm the concept of covert pro-agism as a possibility. It is recommended that a wider, piece of research, looking at gender and age, both of board members and project managers be undertaken to investigate this phenomenon in more detail.

Darrel (2010) and Richardson (2015) looked at the concept of the accidental project manager. They found that despite the efforts of higher education, professional associations, professional development and certifications, project management remains a destination by accident. Project managers often set out with no intention of becoming PMs but "fall into" the profession. The importance of experience across all

aspects of project management identified by this research suggests that there could be a link between the accidental project manager and the age expectations of the project board.

Very little literature has examined the issue in detail. Research by Eberhardt et al., (2018), looked at age differences in financial decision making. Their findings suggested that older adults' higher levels of experienced-based knowledge and lower levels of negative emotions seemed to especially benefit their financial decision making. They suggested that across an individual's life span, experience-based knowledge is gained in different domains (Park et al., 2002; Salthouse, 2004; Baltes et al., 2006). This work of Eberhardt et al., identifies links between life experiences and making good financial decisions but doesn't explain why project boards see age on an equal footing as professional experience. This area of research warrants more investigation. Further investigation into this issue to ascertain whether this phenomenon is a serious consideration when engaging project managers would be valuable. Maybe it is this that influences the acceptance of junior project managers entering the industry. The connections between the accidental project manager, experience, and the considerations of age by the project board, might be a conceptual framework to form the basis of further study. There are also implications for project management training and mentoring and a potential contribution to the growing literature on this 'accidental profession'.

Ageism is an interesting and unexpected finding. By raising awareness, project managers and project boards are taking positive steps towards dismissing this negative behaviour. A canon of work exists investigating relationships between experience, confidence, and ability (Schmidt 1986; Furnham 2006; De Young 2014). This study acknowledges that operators perform better having experienced the situation before, and make improved decisions based on past experience (Dutt et al., 2014; Keren et al., 2015; Roberts, 2018). Project manager feedback confirms and extends this view by explaining why experience is particularly desirable in projects, where many decisions have to be made concurrently within tight deadlines and limited opportunity for reflection (Cicmil et al., 2016, Kerzner, 2017, Zwikael, 2018). The

risk of making incorrect decisions has an implication for the project managers' ability to be accountable for the agreed outputs. This suggests that the temporary nature of projects places the project manager under pressure and highlights the criticality of effective decision making.

The differences between the role of project manager and general manager were discussed in chapter 2 (Goodman, 1967; Bredillet, 2010; Blaskovics, 2016). The need for immediacy in project activities is recognised and creates a different environment to the more relaxed structure in which the general manager operates. Although the relationship between experience and performance is predictable, feedback from project managers demonstrates how important experience is in strengthening their ability to meet accountability demands, operate autonomously, and deliver within an agreed timetable (Clarke et al., 2018; Gossard, 2018). These findings suggest that more junior project managers would benefit from the recognition and formalising of mentorship as an enhanced mode of learning on the job.

A key finding of this research has been that accepting accountability and having appropriate levels of authority are closely concerned with forming relationships. This conforms with, and extends the literature of Pinto, (2004) and Turner, (2006) who identify trust as a key component in building strong relationships between the project manager and the board. Due to the temporary nature of projects, the project manager and the board have often not previously worked together. Therefore, the project manager often faces the challenge of building up trust in a short time.

Trust is recognised as a key concept in understanding managerial relationships and nourishing and keeping trust is regarded as crucial to the productivity of organisations (Watson, 2005). Many studies have revealed that trust has a strong influence on individual performance (Colquitt et al., 2007; Naber et al., 2015; Javid et al., 2018; Lim et al., 2018). The literature demonstrates that within relationships surrounded by a superior level of trust, the parties are often sincerely involved in trying to help each other (Wang et al., 2015). Munro et al., (1996) suggest that trust in projects involves a different approach to that normally associated with the hierarchical form of accountability. They insist that trust requires an

equality in the relationship, with both parties needing to risk exposing themselves should the other party not perform. The thrust of Munro's argument is that trust takes time to establish. While the data ascertained that project managers understood the importance of trust to their relationships with the project board, they also report that creating and reproducing trust between the parties needs to be established as quickly as possible.

A recurring theme throughout the study was the need to communicate effectively with the project board. This was seen as the main way of establishing trust quickly. Johssen (1993), supported this finding and suggested that lateral cooperative structures are built on effective dialogue and that these structures facilitate the ability of both parties to participate in a relationship allowing self-management. This enhances the acceptance of responsibility and fosters accountability through a complementary and proactive approach to the relationship (Habermas, 1984). In her feedback PM:31 provided an example where she said she always met with each board member before the project started to discuss how they wanted to be contacted, and what level of information they wanted. She said she found that this ensured she understood each board member's drivers, which were usually different. This established ground rules and demonstrated her competence – *"it works for me"*. Other responses also indicated that for the project manager to be comfortable operating in an informal capacity, they needed to have the trust of the board. When asked to explain what they meant by 'trust', there was broad agreement that the definition of trust was that 'the board would support any decision making', and that usually this was a 'feeling' and not a formally measurable position. PM: 34 explained this by saying, *"I just knew by the way we interacted that they trusted me to get on with it – all very positive and collegiate"*. Conversely, PM:22 a junior project manager with two years' experience, offered a negative experience, explaining that he felt something was not right from the first meeting, and could tell by the hesitancy in their questions, and the feeling of being indirectly challenged when she provided her opinions.

PM: 11, a senior project manager with ten years' experience, provided an example of where the relationship between her and the board was not one of trust and this had affected her ability to do his job. She was a senior project manager and had been engaged on a consultancy basis to manage a large, complex project. She said she realised from the beginning that the company had an immature approach to project management, and he had therefore spent time with the board explaining roles and responsibilities. She said that the board members each had political agendas which she was unable to align with the agreed deliverables, and she was also unable to make changes to the board make-up. Hampered by the immaturity of the project board she said, *"I just couldn't get them to understand what the project manager does"*. He attempted to explain the role every time they met, but the board continued to delve into delivery solutions, rather than providing strategic direction. She explained, *"I started making general daily decisions, but my authority was quickly eroded and other senior people in the company just overruled my decisions. I needed the trust and support of the board to back me up, but this just didn't happen. They were not a cohesive group and they made decisions with no input from me, or any consideration of the implications for the project. I the end, I just had to explain that this was going nowhere, and the project was put on hold. It was very stressful"*.

This research has determined that being a confident communicator is necessary when interacting with the project board. Additionally, the research identifies differences in the way senior and junior project managers approach conversations with their project boards. This further confirms the dominance of experience as an influencer of behaviour. Confidence in communication can be taught to less experienced project managers by providing the opportunity to observe senior project managers in operation. It would be hoped that they can use what they have observed, to navigate similar circumstances. Unsurprisingly, previous research acknowledges that confidence can be built via a wide range of learning and practical experiences (Barr et al., 2016; Dennett et al., 2021). Confident communication is very important when applying informal authority to making decisions that are often vital if the project manager is to successfully meet their accountability demands.

From these examples project managers view their relationship with the board as important. Experienced project managers engage in activities to intentionally facilitate a level of trust. Project managers work in unison with the project board by adopting a partnership approach. The work of Pinto (2014), and the findings of this research emphasises the importance of good working relationships between the project manager and board. The project manager and the board should discuss the importance of trust, and the potential negative implications should this be lacking. Open discussion will ensure board and project managers assess the way they will work together at the start of the project, and work towards building a good relationship.

6.4.2 Implications for Future Research

The findings from this research provide several implications for future studies. The feedback illuminated project managers' understanding of the need to operate within informal accountability arrangements. Whilst this research extends the literature by building on the work of Bovens (2007) and Söderlund (2010) who identify the impact on behaviour of being accountable from a generalist perspective, it adds a further dimension by the suggestion that time constraints also affect the accountability behaviour of the project manager. Due to the temporary nature of projects, and the associated time constraints, the project manager does not have the luxury of developing more detailed accountability rules and instructions. Therefore, they have positive attitude towards, and often a preference for operating within an informal accountability structure. Although project managers feel 'totally accountable' and have a firm grasp of the sense of accountability and its importance, exactly how that is acted out in terms of measurable arrangements is confused due to the variations and limitations of accountability arrangements. This is an area that requires further consideration.

The literature suggests governance in projects has been considered mainly from a theoretical perspective (McEvily, 2014; MacDonald, 2020). The contents of the plan are not prescriptive enough to provide direction for every decision that needs to be made, and this forces project manages to interpret the

guidelines based on the pillars of good governance. This research confirms that project managers understand the need to operate in an informal accountability arrangement. This research recognises the benefits of a multifaceted approach, combining the theoretic perspectives with an examination of the practical artefacts which make up an integral part of project governance. These findings not only expand the current theory but speak to project management training bodies. This research proposes that more consideration is given to developing a more standardised agreement to the of the contents of the project plan to encourage the inclusion of the five key components that will provide increased structure and support to the project manager.

The findings of this research support the suggestion, that had been made by project managers, that there is a mismatch between the demands of being accountable and the requisite levels of formal authority. The results also suggest that if project managers lack the levels of authority that are commensurate with their accountability, there is a potential for this to affect their ability to meet the agreed scope, schedule, and budget outputs. Academics agree that the project manager needs have the right levels of authority if she is to be held responsible for the successful completion of their tasks (Leong, 1991; Mengel, 2008; Ika et al., 2012; Rezania, 2019). This study confirms that, in many cases, this is a requirement that is not met, and project managers often feel that they do not have the formal levels of authority needed to meet their accountability demands. No respondent was able to provide a description of the measurements needed to assess the amount of authority required. Project managers related their understanding of authority to specific actions, such as, *"the ability to engage or remove resources" or* "*the ability to use the budget to purchase what is required'.* The underlying concept was that project managers made these decisions, but the authority was related to the way the recipients acknowledged them and acted upon them. This is in line with current academic studies that expressed the opinion that for project managers to be accountable, they need to have authority over the task or role being undertaken, and that without this authority any talk of accountability is merely paying lip service to the term (Leraci, 2007; Cornock, 2011; Mullholland,2016). This position acknowledges that the concept of accountability implies liability

for ensuring a task is completed satisfactorily (Pinto, 2013; Whitty et al., 2015). While both academic research (such as the work by Schlenker et al., 1994; Weiner, 1995, Cornick,2011), and the responses from this study suggest that there is often an imbalance, neither current studies nor feedback from this study were able to accurately identify any way of measuring the authority required to be accountable, with both cohorts suggesting this related and varied according to the situation (Whitty et al., 2015). This research has provided the groundwork for further studies. Whilst identifying project managers propose they are often in situations where they do not have the authority to make the timely decisions necessary to ensure they can be accountable for the project management process outputs such as the budget and the schedule, until there is a better indication of the level of authority required, this issue cannot be resolved. This highlights the need for further investigation for future scholars.

The research acknowledges that the definition of "appropriate" when referring to levels of authority will largely depend on the complexity of the project and the experience of the project manager. This is not a 'one-size-fits -all' situation. Project management training bodies should recognise that there is a direct relationship between accountability, authority, responsibility, and governance and that accountability cannot be considered in isolation.

This study recommends that there should be a focus on the following five key components of the project plan: a roles and responsibilities matrix, budget tolerances, schedule tolerances, a RACI matrix, and a reporting structure. Whilst acknowledging the limits of the project plan in terms of prescriptive detail, projects that have a comprehensive project plan in place provide the project manager with an outline of their decision-making authority and support their willingness to interpret this formal outline and operate in an informal arrangement when necessary. This is a new finding and has the possibility to provide good guidance for future improvements in how project managers are supported through the governance model in the project plan.

This research has identified practical tools and models that more experienced project managers use to build trust and demonstrate their abilities to the board. Some practical examples given by project managers include making a special effort to establish individual relationships with each board member before the project commenced. More detailed tactics related to the setting of the board's expectations. This includes clarifying the following: roles, and responsibilities, templates, and tools the board can expect, how board meetings will be run, and how decision making will be managed. These behaviours, tools and models could very easily be taught and shared through training and mentoring programmes. These practical tools have the potential to make a positive improvement to project management training programmes and could form the basis of a new platform for academics to undertake further study in this area.

The importance of trust between the project board and the manager should not be underestimated and was emphasised by almost all the respondents interviewed. This trust was established as a key factor in enabling the project manager to deliver the project successfully. The project manager should be encouraged to discuss the importance of trust in their working relationship with the board, and the potential negative implications should this be lacking. Open discussion of this issue will help ensure that boards and project managers assess the way they are going to work together at the commencement of the project and direct their behaviours towards developing the relationship if required. As noted above, this research has identified valuable tools and techniques that junior project managers can adopt to improve their interactions with project boards.

This attitude was countered by more senior project managers who shared several proactive behaviours to ensure they had the correct board make-up in place. These included establishing relationships with each board member before the project commenced, developing clear guidelines on expectations, roles, and responsibilities, providing examples of the templates and tools the board can expect from the project manager during the project, and explaining how board meetings and related decision-making will be

managed. These behaviours, tools and models can be taught and shared through training and mentoring programmes.

6.4.4 Summary of Contribution 2:

This research concludes that Laughlin's model of accountability does not accurately represent accountability in project management practice. The formal power imbalance that is described by Laughlin does not appear to exist in the same way in the project management environment. Project managers, while acknowledging their responsibility to the project board, tend not to view this as a relationship with an imbalance of power. The relationship between the manager and the board appears to be more based on trust and a recognition of expertise, and less on power and control. Therefore, this research proposes that some changes are made to Laughlin's accountability model that will more accurately illustrate accountability from the perspective of the project manager and could provide a useful tool for future scholars.

This research has identified that participatory theory, never previously used in project management, is useful in providing a framework that closely aligns with project management practice. Using the participatory lens focussed the data analysis on the relationships between the project manager and the project board, the temporary arrangements of projects, and the expertise of the project manager. This was a useful way to investigate accountability in projects and suggests that participatory theory could be a new tool adopted by project management researchers in the future.

A further concept that might be added for future study of accountability in project management, is the recognition that project managers proactively accept accountability and implement positive behaviours to increase their ability to be accountable. This is a new finding.

This research proposes that governance is a subset of accountability and challenges the views of Too and Weaver (2014) and Mushwari et al., (2020) who suggest it is the other way around. Furthermore, this

research advances the recent literature that, which while investigating project governance, appears not to notice the significance of the relationship between accountability and governance (Ahrens, 1996; Bovens, 2007; Crawford et al., 2008; Biesenthal and Wilden, 2014; Müller et al., 2014).

Considering the relationship between accountability and authority, the data has shown that for the project manager to be accountable they need to be authorised to act. The data has highlighted that sometimes there is an imbalance, and project managers look at different ways to maximise their authority, such as making decisions without waiting for endorsement. It is a conclusion of this study that governance is a key element in providing the project manager with formal authority and accountability frameworks. This research proposes that governance can be described as a combination of processes, roles, and responsibilities that, together, form a set of rules that dictate who has authority to make project decisions. It also confirms that the vehicle for establishing these rules is the project plan but proposes that this plan does not often contain enough detail to be prescriptive. Some suggestions have been made concerning standardisation of the information within the project plan. This information could be useful for project management training bodies and have a positive effect on practice.

A key finding is that whatever barriers the project manager faces, being accountable is their primary concern. There was no suggestion from the respondents that refusing to be accountable was an option, and their focus was always on finding ways to maximise their ability to perform.

The correct board makeup is important and directly influences the project manager's capacity to be accountable. Consideration should be given to the project manager providing input into the board makeup at the outset of the project, helping them establish equality and promoting a positive working relationship.

6.5 Summary of Chapter 6

This chapter examines current theory and outlines how the research contributes to understanding how project managers perceive and fulfill their accountability demands. Findings suggest that Laughlin's

accountability model inaccurately reflects the way accountability is enacted by the project manager. Contrary to Laughlin's formal power imbalance, project managers generally view their relationship with the project board as built on trust and mutual recognition of expertise rather than power and control. Accordingly, adjustments to Laughlin's accountability model are proposed to better illustrate the way accountability is enacted by the project manager. It is hoped this improved visual will be useful for future scholars.

Moreover, this study has recognised that participatory theory, previously unexplored in the realm of project management, offers a valuable framework that closely aligns with actual project management practices. By adopting the participatory lens, the data analysis focused on the interactions between project managers and project boards, the transient nature of project arrangements, and the expertise of project managers. This approach proved beneficial for studying accountability in projects and suggests that participatory theory might find application among project management researchers in the future.

This research introduces a new finding, the acknowledgment that project managers actively embrace accountability and employ positive behaviours to enhance their capacity for accountability.

Additionally, this research posits that governance should be viewed as a subset of accountability, challenging the perspectives of Too and Weaver (2014) and Mushwari et al. (2020), who propose the opposite relationship. Furthermore, this study advances the literature that, while scrutinizing project governance phenomena, appears to overlook the significance of the relationship between accountability and governance (Ahrens, 1996; Bovens, 2007; Crawford et al., 2008; Biesenthal and Wilden, 2014; Müller et al., 2014).

This chapter has discussed the feedback provided from forty-six project managers and examined how the responses have influenced the data analysis. Considering how the project manager proactively embraces accountability, this chapter has made suggestions on how to further determine the scope and nature of

the accountability owned by the project manager. This chapter has addressed the research questions in the following ways:

RQ1: *How do project managers define the scope of their accountability*

The finding suggest that project managers positively embrace and own accountability for the project management process but not for the overarching success of the project outcomes. This is a new finding and challenges current thought.

Respondents referred to an 'attitude or understanding', several describing it as a 'feeling' and an 'expectation'. Others related accountability to behaviour, such as 'making decisions' and 'making sure things got done'. A key finding is that whatever barriers the project manager faces, being accountable is their primary concern. There was no suggestion from the respondents that refusing to be accountable was an option, and their focus was always on finding ways to maximise their ability to perform. Project managers often defined accountability as an attitude, with an implicit acceptance of its influence on their every-day decision-making.

This research has identified the importance of considering accountability as a multi-layered entity and suggests that recognising the relationships between the elements is key in understanding how accountability is defined, owned, and enacted. This research proposes a new, holistic way in which project managers might consider their accountability demands.

This finding supports the position that accountability is seen by project managers as being associated with the positive actions performed to accomplish the constructive achievement of outcomes.

RQ2: *How do project managers respond to their accountability demands and what behaviours do project managers exhibit to maximise their ability to meet their accountability demands*

Current research suggests that it is the reaction to the delegation of authority that determines the outcome of the task (Kahn, 1994; Simon,1997; Madlock, 2008), and proposes that accountability has a relationship with connotations of punishment and repression (Smith – Ditizio, 2018). The analysis of this research would challenge this view and suggest that when applied to project management, accountability has a positive connotation which is proactively received by the project manager, within the framework of the project management process and the agreed outputs relating to the scope, time, and budget. Project managers engage in a wide variety of behaviours to maximise their ability to deliver the agreed outcomes. This is an important finding that has not been considered in previous literature.

Project managers engage in behaviours that maximise their ability to meet their accountability demands. These included using recognised project management processes and procedures and formal delivery mechanisms and adopting more informal methods such as innovative communication practices. Practical examples included carrying out a SWAT analysis with the board at the beginning of each project; running workshops to clarify accountability frameworks; developing an information pack to present at the first board meeting; and contacting each board member before each board meeting to give them a pre-emptive understanding of what will be discussed. There was also an emphasis on working with project boards and the importance of trust between the two parties. These practical behaviours can be adopted by project management training bodies for future training.

This research has considered the importance of governance and how this is documented formally in the project plan. However, it is suggested that, in most cases, the governance sections of the project plan only provide the project manager with guidelines. This results in decisions having to be made that are not part of any formal governance and are not agreed upfront by the project board. Many respondents identified the importance of working closely with the project board. It was emphasised by many subjects that a level of trust was important and that this was not formalised but obtained informally. Experienced project managers positioned themselves as being the equal of board members and saw themselves as

advisors. They consciously developed the building of trust through proactive actions in the planning phase demonstrating their confidence and ability. The issue of experience was raised in all aspects of the interviews and affected the behaviour of the project manager in respect of interacting with the board, making decisions, and being accountable. The strength of the opinions on the importance of experience was interesting and unexpected and speaks to the unique situation in which the project manager operates.

RQ3: *What do project managers perceive to be the relationship between accountability and authority and what effect does this relationship have on their ability to be accountable?*

Considering the relationship between accountability and authority, the data has shown that for the project manager to be accountable they need to be authorised to act. The data has highlighted that sometimes there is an imbalance, and project managers look at different ways to maximise their authority, such as making decisions without waiting for endorsement. Analysis has shown that governance provides a roadmap for the allocation of authority, but respondent feedback suggests that the governance model in the project plan does not often contain enough detail to be prescriptive. Some suggestions have been made concerning standardisation of the governance model. This information could be useful for project management training bodies and have a positive effect on practice.

The findings of this research support the suggestion, that had been made by project managers, that there is a mismatch between the demands of being accountable and the requisite levels of formal authority. The results also suggest that if project managers lack the levels of authority that are commensurate with their accountability, there is a potential for this to affect their ability to meet the agreed scope, schedule, and budget outputs.

The next, and final, chapter explains how the research has added to the understanding of accountability from the perspective of the project manager, which it has called the ‘fundamentals of accountability’, by investigating three key gaps in current theory. These are; what the project manager considers the scope of their accountability; how the project manager responds to their accountability demands and what

behaviours do they exhibit to maximise their ability to meet their accountability demands; and what do project managers perceive to be the relationship between accountability and authority.

It also looks at the degree to which this research has practical applications in the workplace.

Chapter 7 Conclusion

Introduction

This research sought to enhance our theoretical comprehension regarding how project managers articulate and oversee their accountability requirements. It has specifically added to the understanding of accountability from the perspective of the project manager, something it has named the 'fundamentals of accountability', by investigating three key gaps in current theory. The first of these is what the project manager considers the scope of their accountability. The second is how the project manager responds to their accountability demands and what behaviours do they exhibit to maximise their ability to meet their accountability demands. Thirdly, what do project managers perceive to be the relationship between accountability and authority.

Both "project management" and "accountability" are ubiquitous terms that have not been clearly defined in extant project management literature. Additionally, whilst much research has looked at accountability in projects from the perspective of the project board and the relationship to the wider organisation, there has been very little work on accountability from the view of the project manager. This chapter begins with an overview of the research and the approach taken to answer the research questions. Whilst demonstrating the contribution of this research to the current literature, this chapter also explains how the analysis of the data collected has improved our understanding and extended the associated theory. This chapter also illustrates how the findings have the potential to improve project management practice and training. To conclude the chapter looks in detail at some of the limitations of the research and suggests areas for further study.

Thesis Summary

The objective of this study is to delve into the concept of accountability as perceived by project managers. The problem was initially raised by project managers who suggested that being accountable was their

primary focus and that they often faced obstacles that could affect their ability to operate successfully. They highlighted three key areas where they faced potential barriers to their ability to do their job. These were clarification of the scope of accountability, how accountability is perceived, and the relationship between accountability and authority. A comprehensive examination of existing literature identified these three pivotal aspects had not previously received extensive scrutiny. Therefore, the aim of this study is to build on the current theoretical base of these topics. Firstly, the study endeavours to delineate the scope of accountability from the perspective of project managers. Secondly, it seeks to uncover how project managers navigate their accountability responsibilities and the behavioural strategies they employ to effectively maximise their ability to meet these obligations. Lastly, it aims to elucidate project managers' perceptions regarding the relationship between accountability and authority.

Through a meticulous literature review, it becomes evident that there exists a notable gap in research concerning the investigation of accountability, particularly at the level of project delivery, with a specific focus on the individual held accountable - the project manager. This study endeavours to provide a platform for project managers to voice their opinions and perspectives.

The aim of this research is to address the lacunae in our comprehension of these three critical areas, which are framed within this study as 'the fundamentals of the project manager's accountability'. By bridging these gaps, this research not only contributes to theoretical advancements but also promises practical value by offering insights that can inform managerial practice in project management contexts.

The research questions that are the focus of this research and will achieve this objective are:

RQ1 How do project managers define the scope of their accountability?

RQ2 How do project managers respond to their accountability demands and what behaviours do project managers exhibit to maximise their ability to meet their accountability demands?

RQ3: What do project managers perceive to be the relationship between accountability and authority, and what affect does this relationship have on their ability to be accountable*?*

This study has adopted a project manager centric stance. As the person with the accountability is the project manager, the unit of analysis is the project manager, and the data is derived from their opinions and experiences. Guided by the pragmatist stance, the research has developed the project manager's perspective on accountability. The study has adopted a qualitative research design. The data set consisted of over a hundred hours of data from semi-structured in-depth interviews, with feedback from forty-six project managers, each with differing levels of experience, across a variety of industries. The findings were derived from thematic analysis of the interview data.

Giving project managers a voice has provided an opportunity for the collection of rich, detailed information on how accountability is considered, owned, and enacted by project managers in the workplace. This data was collected across industries and from managers with wide-ranging experiences. With the paucity of current literature identifying accountability as an important aspect of project management, this research has been able to expand current knowledge in several areas.

The conclusions of this chapter are contextually positioned in the literature focussing on accountability in project management (Kerzner, 1997; Muller, 2014; MacDonald et al., 2020). This research has attempted to addresses weaknesses and omissions that were identified in the literature and provide a richer picture of the elements that, together, contribute to the classification of accountability demands from the perspective of the project manager (Tetlock et al., 1989; Peecher, 1996; Weill and Ross, 2004; Bekker and Steyn, 2009; Bredillet, 2013; Gudergan and Clegg, 2014; Too and Weaver, 2014; Zwikael and Smyrk, 2015; Korhonen, 2016; Rezania, 2019; MacDonald, 2020). In particular, the findings have tried to remedy the lack of information concerning the role of authority and its relationship to accountability (Kahn, 1994; Aghion et al., 1997; Cowie, 2003; Madlock, 2008; Hetland, 2010; Morris and Geraldi, 2011; Walker and Lloyd-Walker, 2015; Buvik and Rolfson, 2015; Henderson, 2016;

Ibrahim et al., 2016; Bond-Barnard et al., 2017; Bourgoin, 2017; Smith-Ditizio, 2018). This research provides a comprehensive overview of the elements of governance and authority and the impact of these links on the accountability demands of the project manager. This is a topic that extant literature has not considered in any depth (Millstein et al., 1998; Garland, 2009; Ahola et al., 2014; Biesenthal and Wilden, 2014; McGrath and Whitty, 2015; Zwikael and Smyrk, 2015; Müller, 2017; Derakhshan et al., 2019).

This study argues that there are three main areas where project management research is incomplete or deficient, all derived from the perspective of the project manager. The first of these is what the project manager considers the scope of their accountability. The second is how the project manager responds to their accountability demands and what behaviours they exhibit to maximise their ability to meet their accountability demands. Thirdly, what do project managers perceive to be the relationship between accountability and authority. (Söderlund, 2010; Zwikael and Smyrk, 2011; Burga, 2017).

This research has contributed to the literature and improved understanding of all of the above. It has also extended the work of Rezania et al., (2019) looking at the project manager's understanding and management of accountability by identifying practical behaviours used to best accept and manage accountability. This research has also advanced the work of Leong (1991), who emphasised the need for an adequacy of authority for accountability to be reasonable. He extended this concept by stressing that project managers make decisions to show their accountability, even when operating in an informal decision-making framework. Leong suggested that the project manager is accountable for project process, and project outcomes. This study suggests that the accountability of the project manager is more accurately represented as comprising a responsibility for both process and artefacts. Subjects were unanimous in their unwillingness to be accountable for the overall project outcomes as they maintained that these were outside their control. This is a theme examined by Rezania (2020) who observes that accountability for process and outcomes do not seem to operate in parallel. This investigation confirms

that this is the case, and that accountability for meeting business drivers does not sit with the project manager.

This study extends the work of MacDonald et al., (2019) who researched the relationship between authority and accountability but did not consider how project managers viewed the connection between these factors. Their research acknowledged, but did not analyse, how the interaction of authority, experience, and governance, provide the project manager with the tools and support they need to manoeuvre through the project process and meet accountability demands.

This research also develops the work of Burga (2017) who submitted that accountability in projects is under-researched. This study provides more rich data to contribute to understanding of the phenomenon. These results also agreed with the findings of Atout (2010) who argued the importance of empowering the project manager. Additionally, the conclusions strengthen the work of Alvarenga (2018), Ewin (2017) and Wessels (2007) who all stressed the importance of project manager authority but failed to mention practical strategies to acquire decision-making authority.

A key finding suggests that project managers positively embrace their accountability demands as self-accountability, directly related to their own self-management, as opposed to being influenced by formal, external accountability pressures. This finding supports the position that accountability is seen by project managers as the positive action of constructively achieving agreed outcomes, as opposed to accountability in the general business environment which is a term that can be viewed as a negative concept implying a poor response to failure if goals are not achieved.

This research also supports the suggestion, initially raised by project managers, that there is that is a mismatch between the demands of being accountable and the requisite formal authority. The findings highlight behavioural strategies adopted by practitioners to rectify the balance. This research also identifies the areas of the project for which the project manager explicitly accepts accountability.

This research proposes two elements, that are new to the literature, and it is hoped that these will improve understanding of accountability. The first of these is the positive attitude and proactive behaviour exhibited by project managers when accepting accountability. This finding is contrary to those that had been found by some mainstream studies (Unerman et al., 2006; Agyemang et al., 2019).

The second contribution is the identification of project managers' definition of the scope of their accountability. This study consistently found that project managers insisted on their responsibility for the project management process, while denying responsibility for any business benefits that might, or might not, accrue from the project. Together, the findings offer a novel framework of the project manager's accountability.

Contribution to Theory 1: Offering a Revised Treatment of Accountability in Practice

The existing body of literature addresses various facets of project management accountability separately. These facets include decision-making (as discussed by Kerzner in 2005), governance (as explored by Unterhitzenberger et al. in 2020), the utilisation of project plans (as analysed by Abazajian in 2019), and the concept of authority (as examined by Smith et al. in 2018). However, the data gleaned from this study strongly implies that there exist intricate and significant relationships among these aspects. It suggests that examining these aspects in isolation offers only a limited perspective and that a more comprehensive understanding of project management accountability can be achieved by considering how they interrelate.

A recommendation from this research is that the accountability demands placed upon project managers cannot be adequately comprehended when isolated from these interconnections. Accountability is inherently multifaceted, comprised of numerous interconnected elements, including a complex web of relationships and responsibilities. This study underscores the critical importance of perceiving accountability as a multifaceted and interconnected concept. To truly understand accountability, one must

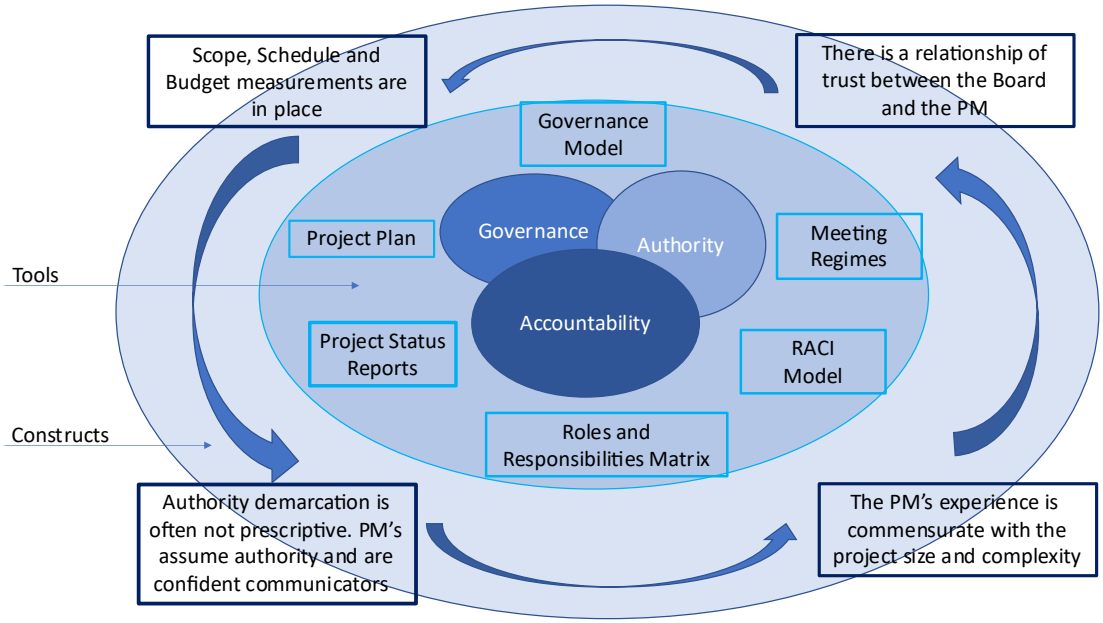
recognise the intricate connections between its various components. In light of this perspective, this research introduces a novel and holistic framework that encourages project managers to contemplate their accountability requirements from theoretical, conceptual, and practical angles.

This holistic framework results in a model that views accountability not merely as a theoretical concept, but as a practice deeply entwined with the realities of project management. By incorporating all three dimensions of theory, concept, and practice, this model provides a lens through which future researchers can explore the nuanced relationships in their specific contexts. It enables them to investigate how potential imbalances between any or all of these elements might influence a project manager's ability to uphold accountability.

In essence, this approach represents a departure from traditional views of accountability as a standalone concept. Instead, it offers a fresh perspective, emphasising accountability as an integrated and multifaceted practice that extends beyond individual components. As discussed in detail in chapter 6, a central revelation of this research is the profound significance of the interconnections among aspects of accountability, suggesting that true accountability cannot be fully understood when considered in

isolation. This research has developed a multidimensional model that highlights these relationships and provides a comprehensive overview of these interconnected elements.

Figure 22 Multidimensional Model of Accountability Elements



Contribution to Theory 2: Accountability in Context

The prevailing viewpoint in the field posits that accountability is a component subordinate to governance (Too and Weaver, 2014; Mushwari et al., 2020). This perspective emphasises the primacy of governance, suggesting that governance holds greater significance than accountability and that accountability is essentially a subset of governance. Further, Mushwari (2019) constructed a relationship between governance and accountability where governance is the overarching theme, while accountability, authority, and responsibility are seen as subcomponents, thereby positioning accountability as just one facet within the broader umbrella of project governance. In this context, accountability is relegated to a less pivotal role.

This research challenges this established viewpoint. The data gathered strongly suggests that project managers perceive governance, particularly the governance outlined in the project plan, as a facilitating

element rather than a dominant force. Regardless of the depth or clarity of this governance, it serves as an indicator of their accountability, but this relationship is more often viewed as supportive rather than dictatorial. Additionally, any form of governance complements accountability and processes, collectively assisting the project manager in being accountable for effectively executing the project management process.

This research advances a novel model (Figure 23) that repositions accountability as the central motivator for project managers' performance. In this model, governance, authority, and processes serve as enabling factors that support and enhance accountability. Unlike the traditional perspective, this model places accountability at the forefront, underscoring its pivotal role in driving project manager performance. As discussed in detail in chapter 6, this research challenges prevailing notions by adding a new dimension to the discourse on project governance and accountability, opening avenues for further exploration and study.

Figure 23 Mushwari's Model Revised. Source: Author

Contribution to Theoretical Tools: Consideration of Laughlin's Accountability Model

As accountability in projects is an abstract concept that can be interpreted in many different contexts, the use of an illustration was deemed beneficial. After careful consideration, Laughlin's accountability model

was selected for its apparent alignment with accountability in project settings, acknowledging the intricate connection between accountability, resources, and information transfer (as explained in detail in Chapter 3,)

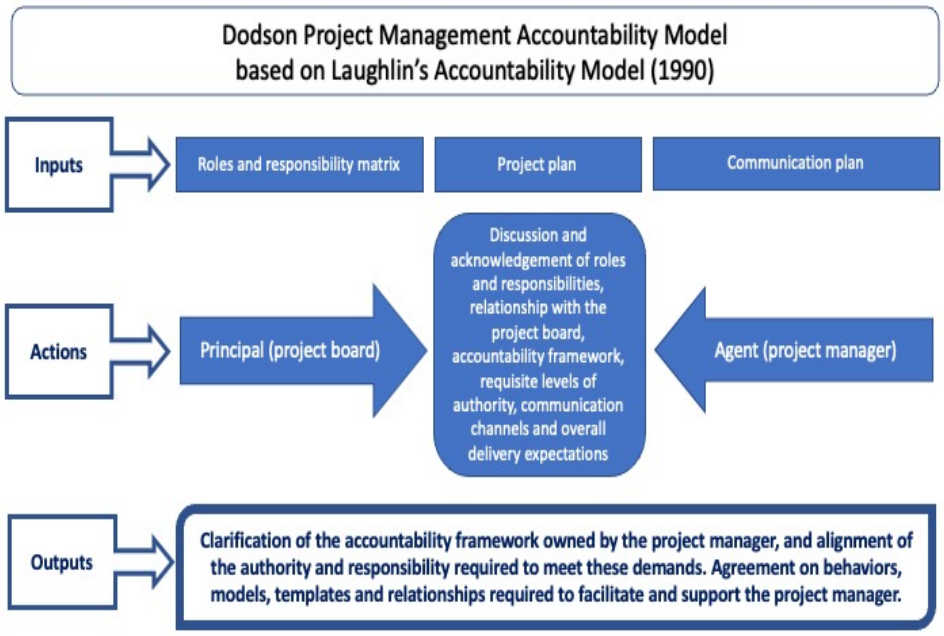
Laughlin's work re-conceptualises accountability in terms of cultural analysis, process, and procedure, with an emphasis on relationships between parties. Laughlin proposes that accountability is built upon the premise that one party possesses the authority to make demands of another. At its core, this model asserts that the principal (referred to in this research as the project board) possesses the right to specify actions and insist on particular outcomes. Implicit in this dynamic is the notion of an inherent imbalance in the relationship, with the principal holding more authority than the agent (termed the project manager in this context). Laughlin's model suggests that the principal (the project board) exerts pressure on the agent (the project manager) by virtue of their perceived positional superiority, demanding actions such as reporting and the delivery of specific results. The emphasis here lies on the imbalance of power, and accountability is portrayed as something "demanded" from the agent.

The data proposes that Laughlin's model does not accurately reflect how the project manager views their accountability. Laughlin's model relies on an inherent power imbalance, with the principal possessing more power than the agent, does not always hold true in the project management context. Project managers often find themselves guiding and supporting the project board rather than simply following orders. Project managers clearly highlighted the critical nature of the relationship between accountability and authority, underscoring how an unbalanced relationship negatively affects their actions. They emphasised that trust and mutual respect in their interactions with the project board were pivotal factors in their acceptance of accountability.

Insights from this study have been employed to develop an enhanced model of accountability, building upon Laughlin's foundation but tailored to address the specific intricacies of project management. This refined model, based on Dodson's model of accountability in project management, Figure 24, advances

our understanding of the unique challenges inherent in project management and provides a much more accurate visualisation of accountability from the perspective of the project manager. This improved illustration offers a new tool for future researchers to base their investigations.

Figure 24 Improvements to Laughlin's Accountability Model Source:



Contribution to Theoretical Tools: Introduction of Participatory Theory in Project Management Research

As project management, as a stand-alone discipline, lacks its own theoretical underpinnings, this research has looked towards participatory theory as a tool with which to analyse the collected data. Participatory theory, not before used in project management research, has provided a valuable platform on which to analyse the data. One outcome from this research is the recommendation that participatory theory might profitably be considered for use and be adopted as a theoretical lens to underpin future academic studies.

Participatory theory recognises that participation has the potential to enhance accountability but can be fully effective only when the involved agency is under the stewardship of experts and granted the

autonomy necessary to exercise the required levels of authority (Keil, 1995; Nelson, 1995). Participatory theory also recognises that the duration and frequency of engagements involving participation should align with the objectives of the process, acknowledging that outcomes can vary significantly depending on the scale and timeframe (Pateman, 2012). Furthermore, this theory offers a framework for assessing how individuals, guided by the theory, adhere to established rules while maintaining adequate authority and the means to fulfil their roles (Carpenter, 2013; Tai, 2020). This study has identified that the theory is particularly well-suited to project situations, where participants often have the flexibility to operate within their own chosen frameworks. These principles align seamlessly with the domain of project management research.

Participatory theory aligns well with project management research and provides an analytical framework by which other project management scholars can review and extend knowledge in this area. This research offers participatory theory as a new tool that aligns well with project management, and it is hoped that scholars recognise the value of adopting this lens in future studies of project management.

Contribution to Practice

This research has yielded several noteworthy findings that merit consideration by organisations involved in training future project management professionals. A standout contribution lies in recognising project managers' proactive embrace of accountability for effectively steering the project management process. This discovery has the potential to influence the strategic planning of project management professional bodies and the implementation of strategies to support and foster proactive behaviour among project managers.

This study recommends that project plans should contain five essential components. These are a roles and responsibilities matrix, budget tolerances, schedule tolerances, a RACI matrix, and a reporting structure. While recognising the inherent limitations of project plans in terms of exhaustive detail, it

highlights the capacity of the project plan to provide project managers with a framework for decision-making authority. Such plans enable project managers to interpret their formal roles, and function within informal arrangements when required. This novel finding offers valuable guidance for improving how project managers are supported through the governance model outlined in project plans.

Project managers, cognisant of the formal decision-making hierarchy that primarily involves the project board, often operate within informal frameworks when making day-to-day decisions. To facilitate the smooth operation of this informal decision-making setup, managers can proactively employ various behaviours, including the facilitation of meetings and the use of tools such as the project plan and governance artifacts. Together, these elements have the potential to foster positive relationships and ensure effective decision-making within the project.

Furthermore, this research identifies practical tools and models employed by experienced project managers to cultivate trust and demonstrate their capabilities to the project board. These include tactics such as building relationships with individual board members before project commencement and elaborating roles, responsibilities, templates, tools, meeting procedures, and decision-making processes. These practical tools and behaviours are well-suited for incorporation into training and mentoring programs, promising to enrich project management training initiatives and provide a foundation for further academic exploration in this realm.

Additionally, the development of the multidimensional accountability model emerges as a valuable tool for project managers when establishing their relationships with project boards. This model facilitates early discussions regarding the accountability expectations of project managers and can eliminate potential barriers by examining various aspects that, if well-aligned, can assist project managers in meeting their accountability demands.

The findings of this study will be disseminated to professional organisations such as the APM and the PMI, as well as other project management networks. Overall, this research enhances our understanding

of how project managers perceive their accountability demands and the tangible behaviours they employ to manage projects effectively. This newfound clarity can contribute in efforts to delineate roles and responsibilities and establish supportive frameworks for project managers in their endeavours.

Limitations of the Research

Qualitative data analysis is a valuable approach for examining intricate human behaviours, experiences, and phenomena. Nevertheless, it is essential to acknowledge associated limitations and challenges. Qualitative analysis heavily depends on researchers' interpretations, which can introduce subjectivity and bias into the findings. Researchers may inadvertently project their beliefs, values, or perspectives onto the data, potentially leading to skewed conclusions.

A notable constraint in qualitative research is the frequent use of small, non-random samples. This practice can curtail the generalisability of findings, as conclusions drawn from such samples may not be applicable to broader populations or different contexts. Furthermore, the subjective nature of data interpretation in qualitative studies can make precise replication challenging, as different researchers analysing the same data may arrive at divergent conclusions. In contrast to quantitative research, which often adheres to standardised procedures and statistical tests, qualitative research lacks universal standards for data analysis. This absence of standardisation can make it challenging to evaluate the rigor of qualitative studies. Additionally, qualitative research generates copious amounts of unstructured data, including interview transcripts and field notes, necessitating complex and time-consuming data management and organisation. Moreover, qualitative data analysis primarily yields descriptive findings rather than quantifiable measures. This characteristic can hinder statistical analyses and comparisons of findings across studies. Additionally, qualitative analysis may not consistently yield clear or affirmative results, making the interpretation and reporting of negative or null findings more intricate within a qualitative framework.

Despite these inherent limitations, qualitative data analysis remains a potent tool for investigating the depth and context of research questions, particularly in areas where quantitative methods may be less suitable. Researchers must remain cognisant of these limitations and undertake measures to mitigate potential biases while enhancing the validity and reliability of their qualitative analyses.

One notable limitation in this research is the utilisation of a relatively small sample size. Small samples may fail to capture the diversity present in larger populations and can be susceptible to sampling bias if not systematically selected. They may also pose challenges in identifying patterns or trends within the data, necessitating larger samples for robust pattern establishment. Furthermore, the limited transferability of findings from small samples must be acknowledged, along with the risk of overinterpretation based on a few participants' viewpoints. To address these constraints, this research has rigorously justified its research approach and analysis methods within the methodology chapter.

Further Study

it's important to note that this research was firmly positioned from the perspective of the project manager. While it has offered a rich understanding of how project managers perceive accountability and the behaviours they employ to enhance their accountability, it has not explored this concept from the perspective of the project board. Future studies are required to investigate the project board's viewpoint to identify potential divergences from the project manager's perspective and delve into the reasons behind any differences. Further research will compliment this study and provide a balance to the perspective of the project manager, by investigating how project boards perceive project manager accountability. This will then result in a comprehensive picture of accountability in projects, adding value to the results of this research, which focusses on accountability in projects from the perspective of the project manager.

This study has laid the foundation for further investigation into a phenomenon that has thus far received limited academic attention. It opens doors to explore several areas that, in this research, have only been introduced, yet are integral and captivating topics of study. One of the primary contributions of this study

is the recognition that accountability is a multifaceted phenomenon, deserving of an approach that considers its complexity. Subsequent research could look deeper into the interplay between accountability, governance, and authority.

An intriguing finding of this research was the view that project managers thought that project boards were biased towards older employees. While a positive relationship between experience and task completion is expected, this study revealed that in the project environment, age alone seemed to influence project boards' judgments of their managers' experience. This observation raises the possibility of "covert pro-ageism," a novel concept that warrants further investigation to confirm its validity and explore whether it may also have a gender-related dimension. This research, while indicating the possibility of covert pro-ageism, suggests the need for more in-depth research focused on the age, gender, and experience of both project board members and project managers to further explore this phenomenon.

These findings intersect with the work of Darrel (2010) and Richardson (2015), who explored the notion of the accidental project manager. Their research revealed that project management often becomes a career path by chance rather than by design. The prominence of experience across various facets of project management identified in this study suggests a potential link between accidental project managers and the project managers' feeling that project boards' work more comfortably with older practitioners. Investigating this connection, as well as its influence on project board perceptions, is a promising avenue for research and could offer a conceptual framework for understanding the project management career trajectory.

There is limited literature that explores the way board members are allocated to project boards or considers the importance of the skills and experience of the board members and their ability to participate effectively. This research indicates that project managers think that optimising the board make-up has a direct influence on the ability of the project manager to be accountable for the delivery of the agreed scope, time and budget. This area would be a useful subject for further study.

There is a notable gap in the literature regarding the selection of members for project boards and the significance of their skills and experience in effective participation. This research underscores the direct impact of the board's composition on the project manager's ability to be accountable for delivering scope, time, and budget and presents a valuable opportunity for future, deeper research.

Summary

The results from this study have gone some way to giving the project manager a voice and provided some interesting, thought-provoking conclusions. The findings confirmed the unique position of the project manager and identified potential imbalances between the demands of accountability and the authority required to be accountable. The research explored how project managers defined accountability, defined their accountability frameworks, and adopted different enabling behaviours to assist in meeting their obligations. The main unexpected results were the strength of project managers' acceptance of accountability, and this gave further strength to the argument that the management of projects is a unique proposition. It is believed that this research has contributed to both theory and practice. It has provided scholars with two useful new tools with which to expand future theory. The first is participatory theory, not previously used in project management research, is a useful lens with which to consider project management. The second is improvements to Laughlin's accountability model that will provide future scholars with a better illustration of accountability from the perspective of the project manager. This research has made a significant contribution to practice and will be shared with practitioners and project management training bodies with a view to highlighting the issues around accountability and making positive suggestions that will support project managers in the workplace. It is also sincerely hoped that this work will provide a springboard and inspiration for further research into the interesting issues here identified.

Appendices

Appendix 1 Ethics Approval

Ethics Approval removed due to confidentiality issues.

Appendix 2 Sample Suitability Checklist

Suitability Checklist (EXAMPLE)			
Project Name:	**Implementation of SAP Human Resource Management module in a company with 12,000 employees**		
Project criteria			**Project Manager criteria**
Established objectives		√	A permutation of the term project manager in their job title
Temporary Organisations		√	Ability to demonstrate an understanding of project methodology
Objective of doing something that has not been done before		√	Management of a project with a governance body or project board in place
Having an agreed schedule		√	Having managed more than 1 project
Having a separate budget		√	Allocation to the project on a full-time basis
Having an obvious business focus		√	**General comments:** Team of 23 – fully allocated to project for 9 months. Budget 2.9million Company global – listed on stock market. Governance board of 5 including CEO Project of some importance to the company PM 14 years' experience – called Project Director Part of company's 10-year strategic plan
Using waterfall methodology		√	
An agreed governance model		√	
Provision of regular formal reporting to stakeholders		√	
Temporary team members		√	

Appendix 3 Focus Topic Guide

Interview template to focus the time with each respondent – focus areas and prompts	
Introduction	Explain reason for the research. How the session is going to be run Explain UofG ethics framework and anonymity. Request endorsement to record. Explain that personal examples are important
Project Manager specific	Tell me about your project management career so far. What are your qualifications? May I ask how old you are? What is your experience? Tell me about your current situation. How did you become a PM? Tell me about your current company
Current project overview	Give me an overview of the project you are currently managing…… Industry Scope Size/complexity? Team – who chose them? Duration of the project – project phase Does it have a budget? How much?
Accountability focus	What do you think about accountability? Can you define it? How does it affect you? Do you have any examples in your current project? What are you accountable for? Are you able to be accountable? Is there anything that you find is a barrier to you being able to take accountability?
Authority focus	What are your views on authority? Can you give me some examples? Do you have any views on the relationship between authority and accountability? Do you think authority is important? Why? Do you have the authority you think you need? If not, why not? Are there any areas where you think your authority is not enough – for instance allocating resources or spending money?
Governance model/project board focus	Tell me about the governance for your project. Do you have a project board? How were they recruited? How well do they operate? What is your relationship with your board? Does it work – formal and informal – provide examples? Do you do anything to improve this? Do they provide you with a governance framework? Agreed? How? –

Project Documentation	Is there a Project plan? Explain how it was developed. Does it contain a formal governance model? Is this useful – how do use your project plan? What information does it contain and how useful is this to you? Tolerances – who set these? Who endorsed the project plan? What methodology did you use? What is your opinion of the usefulness of the project plan
Reflections	Let's review - with focus on your current project. Think about authority in particular. Think about accountability in particular. Did your experience help? – why - provide an example. Was it the same with other projects you have managed – if not, what was different? Anything else you want to add?

Appendix 4 Example 1 Personal Notes

Sample of notes taken immediately after each interview on personal reflection of how the interviews went. These notes are supplementary to the transcripts of each interview and designed as an aide memoire. These are the notes taken from the interview with PM 1	
The project he was managing was to implement a large IT upgrade. He suggested the governance framework was very loose, with little formal direction as to who was responsible for what. He called it 'chaotic', with three separate decision-making committees. feedback was that he was not involved in any of the decision-making forums so had no authority to implement any of the decisions and was constantly on the back foot. He was accountable for gathering a monthly progress report from [redacted] but had no authority to comment on the quality or content of the work - so in effect his role was more administrative than project management. He said he had realised this in hindsight. He agreed this was all related to his inexperience and the lack of a formal governance model, and this would be changed for phase 2. PM 1 did feel accountable for the project – in particular, the schedule [redacted] (some of the project team members) and said this was a worry as he did not know what to do PM 1 used some strong language such as 'lost control', 'I should have fought', 'I felt naive', 'I had no influence or control'. PM 1 said 'I am accountable for the project – that's my job – but this one was really hard as it seemed I just didn't have the right things I place – I needed the authority to choose the team, and some authority to spend when I wanted. I was really hampered". Said he learnt a lot and things would be different next time – talked about the business case and how he had declined to be responsible for any of the business outcomes "I had no input to these!"	First one of the series. Went well. PM 1 was keen to talk. Good start – focus questions useful – managed to cover all areas – First five minutes spent in general conversation – found this useful to connect with the interviewee. The interview went well. PM1 gave focussed answers – keen to talk. Had some initial issues with Zoom – connectivity – which seemed to affect the start of the interview but once PM2 got talking, this seemed to resolve itself. Obvious he was a junior PM – only 1 year experience – very nervous about being assertive and upset he hadn't been given the authority to be able to take full accountability.

Appendix 5 Example 2 Personal Notes

Interview notes from PM 5	
PM 5 was an experienced operator with 10 years industry experience and a further 10 years as a project manager– with a master's degree in project management. The project was in the design phase and procurement of expensive equipment. Spoke about his experience with covid – said it had significant effect on the project. Overnight the project manager lost contact with the Chinese client and for 6 weeks there was no contact. Project manager 5 at this stage hadn't heard about the virus - it affected [redacted] first for some weeks before it hit the international stage. The company decided to carry on using their own funds mainly to maintain their reputation, so the project manager felt very much under pressure to keep the project moving forward. His company also furloughed a number of its staff, so PM 5 had a smaller project team and bigger project tasks – which significantly increased his workload. There was a formal governance model in the project, but this was not adhered to during the CV – and was at too high a level to be useful. Pm 5 met with his company directors weekly. He stated he could have done much better if he had been given more authority over the budget, schedule, and resources. His main issue was that he was accountable for keeping the project alive and spending the company's money in a risky situation – but had no control over the project team.	[redacted] so difficult to understand at times. Had to repeat several questions. Struggled with accent. Having focus questions was really useful! Managed to discuss key issues but needed some effort to keep the interview on track. Very concerned that I had not understood all his comments. Need to type up notes and send to PM5 to make sure I have written down correctly what was said in the interview. Good example of how authority is important to keep the project on track. Interesting to note - a PM with this seniority still had issues with barriers to owning accountability for delivery

Appendix 6 Triangulation Discussion Script

Validating the results – discussion script

"Hello (respondent). Thanks for taking the time to talk to me. First, I'd like to thank you for taking part in my original research. I collected and analysed information from forty-six project managers. Thanks for agreeing to talk to me again! I want to explain some of the things I found and get your comments on what you think about the findings, and whether you feel you can relate to any of the things my research identified".

"To refresh your memory as it's been a couple of years since we last spoke, my research is about how project managers think about their accountability, what they are accountable for, and how they behave to maximise their ability to be accountable".

"One thing my research identified was that project managers say they are only willing to be accountable for delivering the project management process, namely the scope time and budget agreed in the project plan. Project managers were unwilling to be accountable for any business outcomes of their project. What do you think about that? Do you agree?"

"Another thing identified was that project managers often perceive accountability as an implicit aspect of their title and something they willingly owned. They saw this as positive and part of the project manager role. Do you think this is the case?"

"My research suggests that accountability drives the behaviour of the project manager, and that governance is just one part of it. By governance, I am referring to the relationship between project board members, decision-making responsibilities, project outcomes and the strategic direction of the organisation. Project managers said that governance, authority, and formal processes helped them be accountable, but their own acceptance of accountability was the most important thing. What do you think?"

"My research looked at project managers' relationships with their boards, and what impact this had on being accountable. I found that relationships based on trust and equality, rather than power were more conducive to the project manager being able to be accountable and make timely decisions. Project managers thought that maintaining a balanced relationship with the board was vital in the context of being accountable. What do you think?"

"My research identified some things that senior project managers do to build trust with the project board and showcase their competencies. These included: initiating project kick-off workshops, conducting roles and responsibilities sessions with the board at project commencement, engaging in one-on-one meetings with board members, providing regular project updates, and meeting with members before each board meeting to review the agenda. What is your opinion?"

"My research also looked at the usefulness of the project plan and its contents, and the feedback I received from project managers suggested that the project plan should always contain five crucial components: the roles and responsibilities matrix, a RACI matrix, budget tolerances, schedule tolerances, and a

reporting structure. Do you think these artifacts might be valuable tools in clarifying your authority and delineating your decision-making boundaries?"

"Lastly, I found that to understand and explain accountability, it is better to think about it as a multi layered concept rather than looking at individual aspects. I have developed a model that provide this idea as a picture, – what do you think? Might this be useful to you?"

"Is there anything else you might like to say or comments you might like to make?"

"Thanks very much for your time. If you think of anything else on which you would like to comment, please send me an email."

Appendix 7 References

The referencing standard used in this research is Harvard: Anglia Ruskin

file:///C:/ACTIVE%20NOW/PHD/general%20documents%20and%20useful%20info/QuickHarvardGuide2019.pdf

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