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by Mitchell O. Attari, Ibeawuchi I. Echeme,
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Accountability in Project Management: Evaluation of Project Managers' Perspectives in the Southwest Region, Nigeria [1]

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Abstract

This study focused on the evaluation of accountability in projects based on the project managers' perspective in the Southwest region of Nigeria. The objectives are to: determine what the project manager considers to be the scope of their accountability; ascertain how the project manager responds to their accountability demands and; establish what the project managers perceive to be the relationship between accountability and authority in an effort to be accountable. 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 semi-structured 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 embrace their accountability demands as self-accountability, directly related to their own self-management, contrary to being influenced by formal external accountability pressures. This finding corroborates with the idea that accountability is seen by project managers as the positive action of constructively achieving agreed outcomes, contrary to accountability in the general business environment, which is seen as a negative concept implying fault if goals are not achieved. The study also supports the suggestion, initially raised by project managers, that there is a mismatch between the demands of being accountable and the requisite levels of formal authority. Hence, the study recommends blending the accountability demands placed upon project managers with decision-making, governance, the utilization of project plans, and the concept of authority.

Keywords: accountability, authority, project management, governance, project manager

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1. Introduction

Project managers are responsible for project performance, hence, their perceptions on the issue of accountability in project management processes must be understood in order to enhance the quality of project delivery in the Southwest region of Nigeria. A project is a short-term endeavor with a specific goal in mind. So, in order for an activity to be properly referred to as a project, it needs to have several qualities, such as committed resources, specific goals, a well-defined plan, a governance model, and be an original activity that has never been carried out before Kerzner (2017). Winkler et al. (2022) supported this viewpoint. However, project management is a role that has been embraced by the majority of enterprises and organizations functioning in the current economy, and managing operations as "projects" has grown in popularity.

Various economic groups have released projections anticipating the degree of development in utilization of project management (Tracy, 2024). 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 and that by 2025, 15.7 million new project management roles will be created (World Bank 2016). The UK Project Management Institute (2018) conducted a global survey in 2018 that examined project management trends and found further evidence of the widespread use of project management. 800 project management office (PMO) directors, 447 senior executives, and 4,455 project management practitioners provided them with input. Government, telecommunications, energy, manufacturing, healthcare, and construction were among the industries represented. North America, Asia Pacific, Latin America, the Caribbean, and Europe, the Middle East, and Africa (EMEA) comprised the respondents. According to the study, 94% of the organizations surveyed claimed that project management was their main business process and that they were more confidence in their ability to produce business advantages when they implement change using a recognized methodology.

These results are consistent with those of McAllister and Gaidon (2023), who interviewed 1440 top executives about their project management practices. According to the response, project management was the main business tool used by 72% of organizations. This percentage rose to 91% when the study was conducted again in 2019. This suggests that project management is unquestionably regarded as having an impact and that more businesses are choosing this strategy as their go-to method for bringing about change.

However, through improvements in productivity, efficiency and operations, which include managing organizations, have produced enormous value in the twenty-first century (Tracy, 2024). However, despite the internet's boom, shorter product lifecycles, and exponential advancements in robotics and artificial intelligence (AI), productivity growth in both developed and developing nations has nearly collapsed (World Bank, 2016). However, through frequent organizational transformations, faster product development, faster adoption of new technologies, and improved business outcomes, projects that involve changing organizations are increasingly driving both

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short-term performance and long-term value creation (McAllister & Gaidon, 2023). This is a worldwide occurrence.

However, the Project Management Institute (2020) stated that 214 countries have registered project managers. This dedication to project management highlights how important project management is to the present economy and future expansion of nations. The rise in project management use and dedication indicates that project management is becoming more and more significant in business and, as a result, more worthy of attention. (World Bank, 2016). To recap, project management is typically considered as the go-to business method in today's fast-paced working environment, when firms need to implement change as rapidly as possible to retain competitiveness (Tracy, 2024).

In the South-west region of Nigeria, accountability is still a problem in project management procedures, particularly when project managers must negotiate with functional managers to secure the resources required to carry out initiatives. The issue of accountability in project management was first brought up by project managers, who claim that their main goal was to be accountable and that they frequently encountered challenges that would impair their capacity to manage and complete projects successfully. Clarifying the extent of accountability, how accountability is seen, and the link between accountability and authority are the main areas where project managers may encounter difficulties carrying out their duties, according to a casual observation. These three crucial elements have not previously been given much attention, according to a thorough review of the literature (Tracy, 2024).

By defining the scope of accountability, revealing how project managers manage their accountability responsibilities and the behavioral strategies they use to effectively maximize their ability to deliver successful projects, and clarifying project managers' perceptions regarding the relationship between accountability and authority, it is necessary to build on the current theoretical foundation of these topics. It should be mentioned that the phrases "accountability" and "project management" are both widely used but have not always been defined precisely in the literature. Many research studies have looked at accountability in projects from the perspective of the project board and the relationship to the wider organization (Winkler, 2022; McAllister, 2023), there has been very limited work on accountability from the perspective of the project manager.

It is evident from a thorough literature assessment that there is a significant research vacuum regarding the study of accountability, especially at the project delivery level, with a focus on the project manager who is held accountable. The purpose of this study is to give project managers a forum to express their thoughts and viewpoints.

This study is set to fill in the knowledge gaps regarding these three crucial areas, which are referred to as "the fundamentals of the project manager's accountability." In addition to advancing theory by filling up these gaps, this research has potential for application by providing knowledge that can guide managerial practice in project management settings.

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However, the main objective this study is to evaluate project managers' perspectives on accountability in projects in the Southwest region of Nigeria. The specific objectives are:

a.) To determine what the project manager considers to be the scope of their accountability.
b.) To ascertain how the project manager responds to their accountability demands.
c.) To establish what the project managers perceive to be the relationship between accountability and authority in an effort to be accountable.

These areas of investigation were undertaken by an attempt to answer the following research questions:

a.) What do project managers consider to be the scope of their accountability?
b.) How do project managers respond to their accountability demands?
c.) What do project managers perceive to be the relationship between accountability and authority in their ability to be accountable?

Nevertheless, the findings in this study will be beneficial to project managers, operators, governments in Nigeria because they will have a better understanding project accountability and authority.

Also, researchers and student might utilize the data obtained in this study to increase their grasp of accountability principles as it relates project management in Nigeria and other developing nations with similar socioeconomic conditions.

It is against this background that this research study was mounted to evaluate the role of accountability in Nigeria development projects and other developing economies by engaging the project managers to ascertain their views on this issue.

2. Conceptual Review

Remarkably little of the existing research on project management discusses accountability. Although there has been a lot of research on general responsibility, it is generally agreed that the accountability of the project manager has received little attention in the vast amount of research on project management (Derakhshan et al., 2019). Why should we pay attention to this? We are aware that timely and cost-effective project completion is made possible by efficient project management. Understanding the elements that lead to project success is crucial, especially as project management has a significant impact on effective organizational performance (Jugdev, 2014). Project success has been found to be significantly influenced by factors related to the project manager's performance, specifically how they accept and carry out their responsibility for owning the project deliverables (MacDonald, Rezania & Baker, 2019).

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In project management, accountability is very important. Projects are one-of-a-kind endeavors that have a definite timeline. The frameworks that allow the project manager to take ownership of their duties are known as accountability regimes, and they are the focal point of project delivery. The term "performance accountability" was utilized in this study since it relates to proving and accounting for performance that meets predetermined performance goals and is primarily concerned with services, outputs, and outcomes. The literature consistently emphasizes that in order for a project to succeed, project managers must take responsibility for its results (Lock, 2017). Project managers need to be able to make decisions with some degree of autonomy (Rezania et al,. 2019). To guarantee that project managers' activities are in line with the overarching goals of the business, it is necessary to give them explicit instructions regarding their accountability frameworks. Little scholarly focus has been paid to comprehending the extent of the project manager's accountability and how they perceive and carry out their accountability expectations at the project level thus far (Rezania et al., 2019). This requires immediate attention.

A few research has connected accountability with project management. According to Leon (1991), accountability offers a starting point from which the project manager's performance can directly affect the project's success. Other researchers have expanded on this work by arguing that project failure is a result of a lack of accountability (Ika, 2012), and that risk management and accountability are related (Zwikael & Smyrk, 2015). Studies by Burga and Rezania (2017) and Rezania, et al. (2019) examine accountability structures among various stakeholders and take into account the necessity of progress reporting. These limited studies suggest that accountability is an important aspect of the project managers, 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.

According to Rezania et al. (2019), accountability is the key to successful delivery, and they focus on project reporting and informing a larger project audience. Rezania et al., (2019) suggested that accountability can be viewed as a system for project steering and concentrated on the idea that organizations implement accountability arrangements to direct the behavior of their members. They advise managers to understand how project managers perceive their own accountability and how socializing accountability techniques can facilitate constructive interactions between the management of the project and the management of the business. According to several of these studies, more research is necessary to fully understand how project managers see their accountability (MacDonald et al., 2019).

According to the literature, a project manager's job is crucial to the successful administration of projects (Teubner, 2018). Projects are said to be characterized by uncertainty, and it is acceptable to presume that the question in projects is not if plans will change, but rather when and to what extent. The ability to handle these changes efficiently and promptly rests with the project manager (Anantatmula, 2010). Although there is not a single, widely agreed-upon definition of a project manager, the literature acknowledges that the position is complex and calls for a wide range of abilities (Korhonen et al., 2016).

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It has been difficult to chart the evolution of studies on accountability in projects. It does not seem to be much work. Leon (1991) was the first known individual to think about responsibility in projects. He maintained that accountability was the best method to deal with performance. Both Parris (1996) and Haynes (2012) built on this strategy, arguing that a greater knowledge of accountability will help us better grasp the integrated project management method and achieve better results. The research by Leon that makes a distinction between what he refers to as "performance guarantees" and "project outcome guarantees" is crucial to our investigation. The first has to do with the quality of service rendered and could be related to the project manager's background and training.

The second, which is distinct and mostly unconnected, is about performance in relation to project goals and is evaluated based on results and outcomes (Ewen et al., 2017). Few academics have expanded on the findings of this investigation in spite of this significant dichotomy. While taking the latter into account, this study concentrates on the former, namely the project manager's responsibility for completing agreed-upon procedures and deliverables. Ika et al. (2012) examine the idea of dual accountability inside projects, although they don't particularly discuss the project manager's responsibilities. Although Too and Weaver (2014) discuss the role of accountability in their investigation of the connections among projects, programs, and portfolios, few studies have specifically examined accountability mechanisms at the project management level, despite its acknowledged significance.

The idea of project accountability has been approached from a variety of perspectives by academics. The idea that accountability may affect the project manager's conduct is one such perspective (Rezania, et al., 2019). Although research by Baker et al. (2010) found that conceptual models of accountability as a process are inadequate to explain the elements for which the project manager is accountable because they are "skewed towards satisfying budgetary needs, but fail to consider the different levels of accountability related to different roles," the specific nature of that behavior remains unclear (MacDonald et al, 2019).

Another method looks at how project managers are impacted by accountability arrangements (MacDonald et al., 2019). According to these research, project managers should learn new skills to meet accountability demands, which are impacted by three factors. The first was defined as how resource-based mechanisms interact with one another. They defined this as the formal project management method, the project manager's experience, and their achievement focus. Second, contextual elements including project complexity, the extent of accountability without authority, and the degree of accountability value. Thirdly, the impact of factors like the manager's facilitation, people-management, and multitasking abilities. 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. In conclusion, an extensive literature analysis has revealed that the accountability from the viewpoint of the person assigned to the project, the project manager, has received little attention. Up until now, their opinions have not been taken into account. The scope of the project manager's accountability, how the project manager receives and owns accountability, and the behavioral traits

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the project manager exhibits to maximize their capacity for accountability are the three areas of focus in this study.

3. Methodology

The study applied a descriptive survey technique designed to be qualitative. Base on the fact that data collection is made in a real-life situation and focuses on the feelings, motivations, and prejudices of the participants, as well as their interpersonal interactions and conflicts, qualitative research becomes crucial because of its contextual nature. Credibility and reliability are conducted for qualitative techniques and instruments.

Forty-six (46) project managers in all were selected for the interview using a snow ball effect. Using the study's definition of a project, "a project is a one-time undertaking, with a specific goal, defined tasks, its own budget, and a schedule", this was taken from 46 surveyed projects in the Southwest region of Nigeria. Based on the size of the population, the study adopted a census approach.

Three eligibility requirements had to be fulfilled by participants in order to accomplish intentional sampling. These initially included a job title that included the term "project manager," managing a project throughout its planning stage, and a project that satisfied the study's established definitions. Due to a recognized discrepancy in project management terminology, the first qualifying requirement proved difficult to meet. This led to the terms project manager, program manager, project director, or project coordinator being used to describe those hired to oversee a project (Shenhar & Dvir, 2007). An interviewee with the title "project manager" was not necessarily acting in a project management capacity as a result of this misunderstanding. To guarantee eligibility and deliberate selections, more inquiries were required. Among these was a broad discussion of the person's training and background in project management. The project the manager was overseeing was another clue as to whether their profile was appropriate. Multiple selection criteria served as the foundation for purposeful sampling. Before every interview, an exploratory discussion was held using a suitability checklist.

Both the primary and secondary sources of data collection were deployed in data collection methodology. The primary source is semi-structured interview. The secondary data source are the text books, journals, internet sources, published and unpublished theses.

Interviews were held between October 2024 and April 2025. The data was acquired via interviews in two phases, pilot study and full data collection. Participants were chosen via a snowball effect, and Zoom was used for the interviews. A total of 46 project managers were questioned, yielding over 100 hours of unprocessed data. This sampled population provided a comprehensive cross section of industry representation. Additionally, the experience 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 sampled size provided the research with a depth and breadth that facilitated a broad set of responses.

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Table 1. Data Set

Code	Job Title (PM = project manager)	Experience (years)	Sex M/F	Industry Specific Experience	Max Project Budget (N)	Interview Length (minutes)
1	Junior PM	1	M	IT	137,500,000	140
2	Senior PM	7	F	IT, Banking	625,000,000	125
3	PM	25	M	Travel, Banking, Telecoms	750,000,000	110
4	Senior PM	8	M	IT	225,000,000	145
5	Senior PM	20	F	IT Networks	137,500,000	180
6	PM	8	M	IT	218,750,000	165
7	PM	20	F	IT, Oil and Gas, Mining	23,750,000	120
8	PM	7	F	Education Charitable sector	38,750,000	110
9	PM	8	M	Construction	2,250,000,000	170
10	Senior PM	13	F	Construction	4,000,000,000	185
11	Senior PM	10	F	Construction	85,000,000	95
12	Senior PM	10	M	Construction	185,000,000	130
13	Associate Director	15	M	Construction	105,000,000	135
14	Project Director	20	F	Construction	Unspecified	120
15	Project Director	20	M	Construction, Telecoms	350,000,000	125
16	Project Director	22	F	Construction	3,250,000,000	185
17	Project Director	16	M	Scientific Research	1,375,000,000	170
18	PM	2	M	Local Government	137,500,000	135
19	PM	4	F	Charity, HR, Banking	125,000,000	120
20	Senior PM	13	M	Oil, Gas, Aviation, Petrochemicals	10,000,000,000	145
21	PM	6	M	Higher Education	No budget	155
22	M	2	M	IT	12,500,000	150
23	PM	1	F	Charitable sector	7,500,000	120
24	PM	2	M	Higher Education	10,000,000	110
25	PM	9	F	Further Education	25,000,000	110
26	PM	13	M	Aviation, transport	75,000,000	95
27	PM	6	M	IT	112,500,000	120
28	Senior PM	9	F	Events Management	12,500,000	115
29	Senior PM	19	F	Travel Industry	13,750,000	120
30	PM	6	F	Change Management	Not defined	125
31	Project Director	19	M	Oil & Gas	425,000,000	120
32	Senior PM	14	M	Construction	3,750,000,000	150
33	PM	6	M	Government	55,000,000	120
34	PM	8	F	Events Management	10,000,000	120
35	Senior PM	21	F	Voluntary Sector	350,000,000	145
36	Senior PM	11	F	Charity Sector	8,750,000	95
37	PM	9	M	Environmental Crisis Management	75,000,000	90
38	PM	4	F	Charity Sector	5,000,000	110
39	Senior PM	17	M	Education Sector	175,000,000	130
40	PM	11	F	Medial Marketing	237,500,000	170

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41	Senior PM	4	M	Environmental Crisis Management	7,500,000	165
42	PM	2	F	Change Management	No budget	15
43	Senior PM	19	M	Education	117,500,000	125
44	Senior PM	11	F	Charity	6,750,000	100
45	PM	3	M	Oil and Gas	135,000,000	145
46	PM	5	M	Marketing	68,750,000	140
				Total Hours		**101**

Source: Research Desk (2025)

The data collected were analyzed using transcription, and thematic analysis technique. Mapping the study objectives to the methods of analysis, we have that the first, second and third objectives of the study were realized using transcription and thematic analysis techniques.

Transcription

Since data transcription is the initial stage of the analytical process in qualitative research, it must be explicitly disclosed (Nwachukwu, 2013). The semi-structured interview method and the topic guide served as the foundation for the data transcription framework in this study. It was occasionally difficult to maintain participants' attention on the study question. A template was created at the beginning of each interview with a blank sheet and recording the topics mentioned. This helped to concentrate the interview conversation. 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.

The goal of the exercise was explained at the beginning of each interview, and participants were made aware that the interview would be videotaped and that notes would be taken. By taking notes, the interviewer was able to revisit topics and concerns brought up earlier in the conversation. The interview notes were immediately typed after the interview and were thorough, with the aim of being as close to a verbatim record as possible. Furthermore, the researcher recorded personal views throughout the interview in a memo for use at a later stage of analysis (Charmaz, 2014).

Thematic Analysis

Thematic analysis principles were followed in the data analysis. The approach selected for analyzing this research data is thematic analysis, which is the fundamental technique for qualitative analysis (Braun & Clarke, 2006). The researcher can find rich descriptions, draw and validate conclusions, and develop current theory by using this procedure, which searches for patterns or themes and offers a flexible, systematic, and logical approach (Nworu, 2009). This data was analyzed using an iterative approach that involved reviewing the data, modifying the results, and exploring the subject matter in various ways. Data was reexamined, findings were validated or refuted, and hypotheses were formulated as patterns and themes emerged. Compiling,

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deconstructing, reassembling, analyzing, and drawing conclusions were all steps in the grounded approach used to examine the data (Castlebury, 2018).

4. Results and Discussions

This study focuses on examining three themes that are all based on the project manager's perspectives. These are: the range of what the project managers consider to be the scope of their accountability; how the project managers respond to their accountability demands; the relationship between accountability and authority.

Research Question (a): What do project managers consider to be the scope of their accountability?

Examining how project managers perceive and understand accountability as a concept is the aim of this question. This partially responds to comments made by participants at two project management conferences who claimed that unclear definitions of accountability led to misunderstandings. More significantly, they claimed that because of the extent to which they felt responsible, this caused project managers to act differently. Accountability is commonly characterized in project management literature as the duty and readiness of individuals or organizations to take ownership of their choices, actions, and results during a project (Kerzner, 2017; Zwikael & Meredith, 2018). The issue that project managers have brought up, that there is not a universally recognized concept of accountability among practitioners, has received little attention in the literature, and it does not seem like any studies have looked at how this affects practice.

However, statements pertaining to decision-making, meeting deadlines, taking responsibility, defining the scope, and aggressively embracing responsibility at all costs were identified by the coding process.

For instance, project managers explained:

'My involvement in this initiative is confirmed. After my project is over, I will move on to the next one; I don't get involved in long-term company strategy. (PM: 3) a project manager with twenty years of telecom, banking, and travel expertise. (See Table 1)

'I've overseen a few projects when I felt that my contributions would fall short of their expectations, and I voiced my opinion. In one case, that meant they changed their minds and halted the project. I make it very obvious up front that I am not accountable for the company results'. (PM: 11, a senior project manager with ten years' experience in construction)

'I put everything together and fulfill the sponsor's request, but it is not my obligation to determine whether doing so improves return on investment or aligns with the business plan'. (Project

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Manager: 23, junior project manager with one-year experience in the charitable sector. See Table 1)

'I don't often work on business case development. Delivering what I am instructed is my job. When the company decides to proceed with spending the funds, I am invited on board. Though I am a project manager and not a company leader, I do occasionally doubt that. I only have accountability for the procedure, not the final product'. (PM: 34, a project manager with eight years' experience in events management. See Table 1)

Project managers agreed that they were not responsible for the project's overall success, that they were only involved in the project management process, and that they were not responsible for the project's anticipated long-term business advantages. According to these responses, project managers seem to be very conscious of the short-term nature of their involvement. This is in line with a prevalent theme in the literature that acknowledges the project manager's time constraints (Kerzner, 2017; Zwikael & Meredith, 2018).

'I am totally focused on finishing the task by the deadline; this is always a tight schedule, and I don't have the time or want to consider anything else after that'. (PM: 13, an associate director with fifteen years' experience in construction)

'My strategy outlines my focus, which is scope, time, and budget. Long-term outcomes don't interest me.' (PM: 22, a junior project manager with two years' experience in IT)

The project has a more focused scope, a more rigorous framework, and short-term complexity (Zwikael & Smyrk, 2014). Project managers' answers placed a strong emphasis on following a predetermined timeline. According to the findings, project managers cannot take responsibility for long-term results because they are not aware of the long-term goals of the project and are unable to determine whether it will fulfill the sponsor's expectations for long-term benefits.

'I cannot be held responsible for the project's success. Delivering the project management output is my responsibility. Making sure the project will accomplish their long-term goals and provide long-term benefits is the responsibility of the company and their representatives on the project board; this is not my job!' (PM: 18, a junior project manager with two years' experience in local government)

'You did a good job, but Covid really placed the cat among the pigeons when it came to deciding if the project will produce the desired results. Although the company chose to continue, I would have closed it down or at the very least placed it on hold. In retrospect, they made the incorrect choice! I am happy that the decision had nothing to do with me, even if I did emphasize the cost of continuing'. (PM: 3, a senior project manager with twenty years' experience in travel, banking and telecoms)

This response challenges current thinking. According to several studies, the project manager ought to be responsible for ensuring that the "project outputs" are delivered (Meredith, 2016). Project

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outputs are referred to in these research publications as the project's overall benefits. These could be a higher return on investment, enhanced market share, or better processes. Before the project starts, the business case should identify all of these business benefits (Hjelmbrekke et al., 2017). According to the responses of the interviewees', "project outputs" are the outcomes of the project management process rather than outputs associated with growing market share and return on investment.

Project managers refuted the idea that they might be held accountable for any business gains by stating that, in certain situations, they were not involved in any business case input and, as a result, did not bear any accountability for any business-based metrics. This point recognizes that project managers understood the context in which they worked, even though they were unable to define the phrase "accountability." PM: 32, a senior project manager with fourteen years of experience, who said:

'I am quite clear about my responsibilities, and I make sure my board and staff are aware of them as well. I've learned from experience that you should address this right away so that I can focus on my work and not worry about anything else. It is the board's responsibility to consider my project's long-term advantages.'

PM: 3, a five-year-experienced project manager, offered further instances. He claimed that in the four projects he had overseen, he had been supplied with a finished business case when he was engaged, but he had not yet led a project in which he had any influence into the business case process. He clarified that the goal of the business case was to allow the company to determine whether the project was worth more funding. Only after these decisions were made was a project manager brought in.

According to the data analysis, project managers define their scope as falling under the parameters of the project management procedure and having nothing to do with the project's business results. This is significant because it offers an alternative interpretation and calls into question several scholarly assumptions (Blaskovics, 2016).

Determining who is responsible for what is directly impacted by the suggestion that project managers' accountability frameworks mostly concentrate on the project management procedure itself rather than the project's larger commercial outcomes. Although they are essential in making sure that projects are completed on schedule, within scope, and within budget, project managers have little direct control over the final results of company operations. The findings of this study provide several explanations for this. Tasks, resources, schedules, hazards, and other project-related elements must all be planned, carried out, and monitored by project managers. Nevertheless, they usually have little control over outside variables that can have a big impact on the project's results, such consumer preferences, market dynamics, or technology developments. Numerous factors outside the project manager's control frequently affect business outcomes. To complete a project, project managers work with stakeholders, subject matter experts, and cross-

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functional teams. Their main goal is to provide efficient resource allocation, communication, and coordination.

Project managers have the ability to affect the team's performance, but they are powerless to decide for themselves how the team's work will result in commercial success. Beyond project management, market forces and group activities combine to produce business outcomes. Larger organizational initiatives with complex interdependencies frequently include projects. Positive business consequences are not always guaranteed by a project's success. Independent of the project's performance, variables such as market dynamics, rivals' moves, or shifts in consumer preferences might have an effect on business outcomes. Project managers are committed to completing the project within the specified parameters, and projects have a fixed lifespan.

Over a long period of time, business outcomes may change and materialize due to a variety of outside factors that project managers cannot predict or control. Executives and leadership teams are frequently held accountable for the overall business outcomes, even if project managers are responsible for the execution of the project. Decisions taken at a higher level than project management include strategic choices, resource allocation, and alignment with organizational objectives. It is acceptable to assess a project's performance using standards like scope, budget, and schedule adherence. In contrast, business outcomes measure things like market share, profitability, and customer happiness. These actions are more in line with the organization's overarching objectives and plans, which are usually outside the project manager's direct responsibility.

According to an analysis of project managers' responses, their responsibility is to manage the resources and procedures of their projects in order to deliver the desired scope within the time and financial restrictions. Although their work helps a project succeed generally, a wider range of factors outside the purview of project management affect business outcomes. Although organizations frequently have systems in place to guarantee that project managers and business executives work together to match project goals with strategic objectives, higher-level leadership is ultimately responsible for business outcomes. The precise regions, duties, and results for which people or organizations are held accountable within the framework of a project are referred to as the scope of accountability in projects. 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.

This research indicates that scope is a crucial component in determining accountability in projects when examining the notion of accountability. It empowers people to take charge of particular areas, molds their ownership, and makes clear what is expected of them. By highlighting the parameters

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within which people are expected to behave responsibly and produce outcomes, the scope of accountability aids in the definition of accountability's refinement. It guarantees that accountability is clear, realistic, and in line with the goals of the project.

To put it simply, the scope of responsibility in projects guarantees that everyone is aware of their responsibilities, their level of influence, and their authority to decide and act in ways that advance the project's success. In the intricate world of project management, it gives the concept of accountability a concrete and useful definition. The next important point is to consider how project managers accept their accountability demands.

Research Question (b): How do project managers respond to their accountability demands?

This question looks into the psychology of project managers and how they practically understand the idea of accountability. This partially responds to comments made at the two project management conferences, where participants characterized accountability as a transient idea devoid of structure, leading to varying perspectives on how people thought about and understood their accountability responsibilities.

According to recent research, employees who are held accountable may not perform well under the stress this places on them, and there may be a connection between performance in the workplace and the negative implications of accountability (Breese et al., 2020). The main idea is that employees are held accountable, have little choice but to accept it, and do not react well to it. This study explores whether this is true in the context of project management and suggests an alternative viewpoint.

According to analysis, project managers typically accept their accountability requirements as an essential component of their job. They see accountability as a chance to take charge, perform well, work with others, and have a significant influence on companies and initiatives. Phrases like *"taking ownership," "taking responsibility for your actions," "backing your decisions," "delivering to expectations," "the buck stops here,"* and *"comes with the status and title"* are examples of signs that someone is willing to embrace accountability. The statement *"The project manager is always accountable"* was used by up to fifteen of the forty-six project managers surveyed. You are compensated for it. Other project managers stated the following about their readiness to take responsibility:

'As part of my employment, I am fully accountable, and I am really glad about it'. (PM:4, a senior project manager with eight years' experience in IT)

'My title includes accountability, which is another way of defining project management!' (PM:22, a junior project manager with two years' experience in IT)

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'The foundation of my work is that I am it; here is where accountability lies, and I make sure my project board is aware of this'. (PM:34, a project manager with eight years' experience in events management)

'That's my job, isn't it? I am solely responsible for delivering, and that is as it should be. After all, who else would be?' (PM:42, a junior project manager with two years' experience change management)

'Regardless of how difficult things get, I never forget that I am responsible for this; my reputation is on the line, and that is what I am paid to do'. (PM: 7, a senior project manager with twenty years' experience)

Respondents' views demonstrated a strong and favorable feeling of accountability and ownership. This contradicts a theory that some people now hold, according to which little is known about how project managers actually own and carry out their accountability obligations (Burga & Rezania, 2017; MacDonald et al., 2019). When asked, "What does the term accountability mean to you?", some of the reflections included:

'I simply know about it. Everyone simply anticipates the project manager to be accountable'. (PM: 27, a project manager with six years' experience IT)

'It's not a physical object; rather, it's an emotion, a duty, an accountability, and occasionally a liability!' (PM: 42, a junior project manager with two years' experience in change management)

'I ensure that everyone is aware of my accountability. It's my work, so I must be! Being accountable is just something that exists; it's hard to describe, but it influences every choice I make'. (PM: 36, a senior project manager with eleven years' experience in the charity sector)

'Being responsible is similar to owning anything; you must handle it as though it were your own. I think about it constantly while I work'. (PM: 24, a junior project manager with two years' experience in higher education)

'I'm not sure what it is, but I suppose I could call it a behavior. Or a procedure? Or a process? No, I can't explain it; it's just something I own, and I am aware that I am responsible for it'. (PM: 11, a senior project manager with ten years' experience in construction)

'For me, accountability is defined as how you act and behave in response to a task that you have been given'. (PM: 31, a project director with nineteen years' experience in oil and gas)

The main conclusion drawn from this investigation is that, within the parameters of the project management process, project managers view responsibility as a benefit of project management. The research indicates that project managers understand that accountability is a part of their job, even though they are unable to provide a concise definition of the phrase. Additionally, it is a favorable opinion that accountability is a crucial aspect of the profession. Responses indicating that accountability is viewed as a positive and explicit aspect of the work demonstrate this. Project

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managers' affirmations, which use words like categorical, clear-cut, unambiguous, and definite, support the idea that most project managers consider responsibility to be perhaps the most crucial component of their job.

According to an analysis of the data, project managers view accountability as the willingness to accept responsibility for their actions, choices, and results when working on a project. According to the statistics, project managers were mostly unable to define accountability, despite acknowledging and understanding it. When describing their level of accountability, respondents favored using actions. Practically speaking, this entails taking accountability for precisely and promptly finishing tasks as specified. The purpose of the data was to characterize accountability as being founded on taking responsibility for decisions, whether they involve deciding on a specific course of action, assigning resources, or dealing with difficulties.

According to project managers, accountability is a dedication to reaching particular results; it is not merely about doing tasks in a mechanical manner but rather about actively working toward the project's objectives and making a positive contribution to its success. Project managers underlined that it was their responsibility to keep all stakeholders informed of their progress toward their objectives and suggested that their accountability included open communication. According to a number of project managers, accountability is the readiness to proactively confront problems and come up with solutions. This suggests that being accountable entails actively looking for methods to get past roadblocks and advance the project.

It is important to understand how project managers actively embrace accountability since it establishes the project's overall tone. All of the people interviewed were able to explain in detail how they define accountability in relation to their activities, even though they were unable to provide a succinct explanation of the term. According to project managers, accountability is a complex idea that encompasses ownership, responsibility, commitment, communication, problem-solving, and alignment with project objectives. Their mindset affects stakeholder relations, team dynamics, risk management, and the success of the project as a whole. Organizations can help project managers foster a culture of ownership, openness, and excellence by acknowledging the need of proactive responsibility.

Research Question (c): What do project managers perceive to be the relationship between accountability and authority in their ability to be accountable?

An essential component of efficient management and governance in businesses, particularly project management, is the interaction between authority and accountability. In this sense, authority is the person who actually makes decisions (Evans et al., 2021). It is crucial to comprehend this relationship because it establishes how positions or individuals within an organization are given the authority to decide, act, and then be held accountable for the results of those decisions and actions. According to research, project managers must have the authority to

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finish the assignment in order to be held accountable; otherwise, any discussion of accountability is merely a token admission (Mulholland & Kaarst-Brown, 2016).

According to Smith-Ditizio (2018), authority is the rightful power granted to a person, role, or position to make choices, issue directives, distribute funds, and take other acts that affect the work, duties, and results of others.

Authority refers to the extent to which a person is allowed to exert control and make decisions. Conversely, accountability describes the duty and readiness of people or organizations to take ownership of their choices, actions, and results. It entails taking responsibility for one's actions and making sure that promises are kept.

According to the findings of this study, accountability and authority are closely associated. Scenarios that offer clear explanations of the many kinds of interactions between the two are identified in the literature. Accountability without authority is one situation. Frustration and inefficiency may occur when people are held responsible for results but are not given the power to decide what needs to be done. They may be held accountable for outcomes outside their control, which could make it difficult to get the results they want. Several respondents recognized and experienced this circumstance.

Other studies take into account the outcomes of an equal amount of accountability and authority. An individual or function in this situation possesses both the power to make decisions and the associated responsibility for the results of those actions (Müller & Turner, 2012). This promotes effective and efficient decision-making by guaranteeing that decision-makers bear direct accountability for the outcomes. Many of the responders have experienced this situation.

Decisions may be made without a clear feeling of accountability for the results when people or positions have authority but are not held directly accountable. This circumstance may result in poor decision-making, diminished transparency, and abuse of authority (Association of Project Managers, 2018). People may not be as involved in decision-making or outcome ownership when there is a lack of power or accountability. Employees who are not engaged may become less motivated and contribute less effectively as a result (Association of Project Managers, 2018). Two novice responders had observed this situation in action.

According to project managers, it's critical to comprehend and uphold a healthy balance between authority and accountability for a number of reasons. Decisions are made with a thorough awareness of their ramifications and are therefore more successful when those in positions of authority are also held responsible for the results Leraci (2007). Because decision-makers are aware that they will be held accountable for the outcomes of their choices, the findings indicated that balancing authority and accountability promotes a sense of ownership. Project managers stated that openness and trust are fostered inside the organization when decision-makers are held responsible for their actions and results are publicly recognized and addressed. Clear authority-

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accountability alignment also enables quicker decision-making and encourages innovative thinking, as individuals are empowered to take calculated risks. The data emphasized that clarity in authority and accountability reduces conflicts arising from the existence of unclear roles, responsibilities, and decision-making powers.

In summary, the ability of project managers to carry out the project management process, according to the respondents, was largely dependent on the relationship between authority and accountability. A well-balanced alignment of these two elements guaranteed responsible decision-making, ownership of results, and a transparent and trustworthy culture.

According to project managers, there is frequently a discrepancy between the authority needed to fulfill this need and the accountability the project manager consciously holds. Respondents were asked, "What do you mean by authority?" in an effort to delve deeper into this idea and examine the connection between authority and accountability. The majority of respondents were unable to differentiate between "authority" and "accountability," using the terms interchangeably.

'For me, authority and accountability are synonymous. I cannot be held responsible if I lack the power to do tasks'. (PM: 37, a project manager with nine years' experience in environmental crisis management)

'Authority is just as significant to me as accountability, if not more so. I need to have the power to tell my team to do it, please, and immediately since I have a deadline to meet.' (PM: 20 a senior project manager with thirteen years' experience in oil, gas and aviation)

'To me, accountability and responsibility are synonymous. It is my responsibility to complete the project; nevertheless, occasionally, my authority to do so is questioned'. (PM: 9, a project manager with eight years' experience in construction)

'I've discovered that I must have the appropriate authority from the beginning, which has previously led to some problems. Even when the authority wasn't forthcoming, I declined to oversee a project. I frequently advise young project managers that they simply cannot do their duties effectively if they lack the authority to make decisions'. (PM: 44, a project manager with eleven years' experience in the charity sector)

'If I think about it, authority, accountability, and responsibility are all the same, so I'm not sure there is a distinction between them. I must be capable of performing my duties'. (PM:3, a project manager with twenty-five years' experience in travel, banking, and telecoms)

'Really, authority, duty, and words. What matters to me is my ability to make decisions fast and, if necessary, to demand and insist. It is frequently difficult to come to an agreement when there are so many parties involved, therefore I need to be able to end the discussion and have the last word'. (PM: 41, a senior project manager with four years' experience in environmental crisis management)

Some managers did notice a difference, though. Some, for example, wanted additional formal power yet assumed full responsibility for process implementation. This was explained by a variety of factors, including anxiety over making important decisions without board permission and trouble handling other issues and problems that caused activities to lag.

'I could have performed considerably better as the project manager if I had been given more authority. In an emergency, I know how to keep a project moving forward. I required more control over how the resources were managed. I couldn't pass up the chance to assist, so I placed my project on hold and redirected my staff to more crucial COVID-related duties. I felt really responsible. Since this was all extremely new and unexpected, and I still view myself as a junior project manager, I didn't feel at ease'. (PM: 43, a project manager with three years' experience in education).

Project managers were very eloquent in their defense of the position that responsibility was made possible by authority. Numerous interviewees recounted instances in which they had made choices that were outside of their purview. They worked informally to "get the job done" because of time constraints. Everyone agreed that they couldn't wait for clearance because doing so would interfere with their schedule. Many respondents acknowledged using workarounds to "just keep going" in order to deal with the imbalance between formal authority and necessary authority levels (PM:27). This connects to the recurring theme of initiatives having to produce significant changes within a set timeframe and budget (Kerzner, 2017; Zwikael & Meredith, 2018).

The legitimate power granted to the project manager by virtue of their position or job is known as formal authority. Job descriptions, regulations, and organizational charts all specify this authority, which is formally designated by the organization's structure. Conversely, informal authority describes a person's influence inside a company that is not formally bestowed by a formal job. It is founded on interpersonal connections, knowledge, experience, and respect gained from peers and coworkers. While informal power comes from contacts, personal qualities, and knowledge, formal authority comes from the official position or role (Muller et al., 2017). While informal authority is recognized by peers and coworkers based on relationships and knowledge, formal authority is recognized through official channels (Ibrahim et al., 2016). Formal authority refers to the owner's official approval to make choices that fall within the purview of their position. The project manager is compelled to use their knowledge, connections, and trust to sway choices as a result of informal authority (Baker et al., 2010). Based on accountability perspective, when authority is informal, the project manager's accountability is linked to upholding credibility and trust, whereas formal authority and accountability are clearly defined by the role's tasks.

According to additional research, project managers explained that they frequently had to make decisions without approval and work in an unofficial setting because meeting their accountability for meeting a predetermined timeline was the main motivator. According to the respondent, "informal" meant "get on with it and just do it," while "formal" meant "directives that were written down and endorsed by the project board" (PM:22, 30, 31, and 45). In a project setting, choices

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have to be made fast. Decisions that are frequently not officially theirs are taken during crucial times. 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 & 33).

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

'I've never received written accountability; it's always done informally. Do not consider it to be in need of authority. Since it's in my title, I don't require official approval. I believe that trust and having faith in your capacity to make the best choices are key factors. The project plan merely provides a framework; you will never be granted sufficient written authorization to address every scenario. The plan's governance mechanism is not worth the paper on which it is published. A mix of trust, experience, confidence, gratitude, and credibility allows you to take responsibility for your actions and make the necessary decisions to keep things going.' (PM: 25, a project manager with nine years' experience in further education)

'My credibility accompanies my authority; the board seeks my counsel. I am in charge of the entire project and am responsible for all decision-making. I simply take my authority and run with it; it isn't documented.' (PM: 26, a project manager with thirteen years' experience in aviation and transport)

'I appreciate that I can interpret the governance model however I see fit since it allows me to be fully accountable for my actions and do what I believe is right'. (PM:2, a senior project manager with seven years' experience in IT and banking)

'I'm shocked at how badly the lockdown harmed my little project. Since no project plan will be so detailed, I believe that as a project manager you become accustomed to make decisions without writing them down. It combines formal and informal elements and is founded on experience and trust. Before you begin, you simply need to have a productive discussion with the board and important stakeholders.' (PM: 22, a junior project manager with two years' experience IT)

'Since I was the only one with the expertise and experience, I felt completely at ease with the choices I had made. At times, I felt a little overburdened by the responsibility, but I recognized and accepted it when I started the position.' (PM:23, a junior project manager with one years' experience in the charitable sector)

Scholars have examined authority over resource management, and most agree that it is vital and essential (Meredith, 2016). The information gathered indicates that most project managers are well aware of the favorable relationship between ownership of accountability and authority delegation. In order to prevent the project from being delayed by waiting for official approval, many showed a willingness to make decisions that were not approved.

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PM: 4 explained this mentality by saying that he frequently "*stuck his neck out*" and simply forced things to happen. For strong reasons pertaining to the effective completion of projects, the majority of interviewees stated the necessity of having control over project resources. A trend in the data showed that project managers who thought about the right amount of authority were able to manage and distribute resources in a way that would help them accomplish objectives and reduce risks. This includes the power to allocate funds, time, people, equipment, and resources as efficiently as possible in accordance with project priorities. As an example, PM: 27 stated that he "squandered three weeks resolving an issue with a poorly performing team member that ate up the budget and produced nothing." This was comparable to the example given by PM: 40, who clarified that they had two untrustworthy team members that were compromising their capacity to be accountable for the schedule and that, due to their restricted authority, they were unable to promptly remedy the issue. Allocating resources was found to be essential since it allowed them to hold team members responsible for their work. Everyone agreed that having authority over resources guarantees that team members are given tasks and responsibilities that suit their abilities.

Project managers maintained that having control over resources enabled them to act quickly in response to unforeseen delays, shifting demands, or new opportunities. This was demonstrated by PM:14, who gave an example of a scenario in which a formal change request to the scope had called for a different skill set within the team, but changing the team composition was expensive and time-consuming because of their lack of authority. "I needed more authority," she said, adding that although she was accountable, she was unable to meet the deadline and budget. Resource authority guarantees that the project manager has the tools required to meet the project's goals.

In conclusion, data reveal that, the project manager's perceived authority over resources gives them the ability to distribute, manage, and maximize resources in order to accomplish project objectives. They believe that by empowering project managers to overcome obstacles, strategically distribute resources, and guarantee that projects move forward without hiccups, this authority improves decision-making, communication, and success rates. According to the study's findings, the project manager's authority and responsibility were out of sync, and many respondents used informal means—without explicitly using authority—to help satisfy accountability requirements.

Not all subject felt at ease conducting business informally. Some respondents stated that they would prefer more formal arrangements that clearly delineated the parameters of their decision-making authority, but they also hinted that this might not be feasible due to the large number of factors to take into account.

'My official authority is minimal. It was up to me to do whatever it took after the project was accepted; it's not documented; it's just anticipated. first. This was scary, but it's getting easier now that I've completed a few tasks. Would I think about waiting for permission? I don't think so; I have some responsibility, but it doesn't mean I enjoy feeling a little exposed.' (PM:18, a junior project manager with two years' experience in local government)

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'To be honest, I would want a little more formality in writing, as well as a little more acknowledgment at the conclusion. Nobody seems to get what I do or the amount of stress that comes with running a project on a daily basis. As a result of Covid, my workload rose, team members became ill, and suppliers stopped returning my calls. I doubt anyone realized how much more responsibility I had. I simply continued going and waited for someone to confront me. I made some shocking choices, which definitely kept me up at night.' (PM: 37, a project manager with nine years' experience in environmental crisis management)

Formal project governance refers to the framework, procedures, and structures that direct and regulate the beginning, completion, monitoring, and closing of projects. It is situated at the strategic and oversight level of an organization (Simard & Laberge, 2014). In particular, it ensures that initiatives fulfill stakeholder expectations and are in line with the objectives of the organization. One essential element of official project governance is a project board or steering group (Simard & Laberge, 2014). It is made up of stakeholders and senior executives who have the power to decide on important matters pertaining to the project's resources, budget, scope, and strategy alignment. The literature suggests that governance at this level sits at the highest levels of an organization's hierarchy and involves executive leadership, project boards, sponsors, and the project management office (Harman, et al., 2009). However, a project's formal guidelines and direction end at the project board level (Simard & Laberge, 2014). This suggests that any control mechanisms pertaining to project management process management are unofficial and neither supported nor upheld. As a result, the project manager frequently has to function in an unofficially authoritative capacity, depending solely on their charm and capacity for persuasion. It's interesting to note that not only are project managers put in a situation where they may be compelled to use informal authority, but many of them have deliberately promoted this as the ideal operating model and stated that they like to do so.

'I'm happy to get started, so I tell my board to sign the project plan and let me handle it.' (PM: 33, a project manager with six years' experience in local government)

'I don't want to have to follow a lot of regulations and get permission for everything I do. As long as I am aware of when they need it and what I am delivering, I can do my duties as a project manager'. (PM: 25, a project manager with nine years' experience in further education)

'I'm not sure if I need any additional written rules. I may have done so when I first started, but I now have my own workflow and feel confident that, with permission, I can organize things. It would be tiresome, in my opinion, if we spent time discussing every small issue. Permit me to begin! I'd rather not tell you how many rules I broke with COVID, like needing to convince people to do things, having limited resources, and having people work from home all day'. (PM: 21, a project manager with six years' experience in higher education)

'Since having official board directives limits my capacity to make judgments, I have not attempted to create any and like the flexibility that comes with not having them. Why would I want someone to constantly breathe down my neck?' (PM: 5, a senior project manager with twenty years' experience in IT networks)

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'I would rather work without a formal governance model so that "death by committee" won't slow me down'. (PM: 6, a project manager with six years' experience in IT)

'I just make the decisions I feel comfortable making; that works for me. The project plan and governance model are fine places to start, but once you get rolling, they get put on hold.' (PM: 27, a project manager with six years' experience in IT)

'Although a well-developed governance model has its merits, the project manager applies his expertise to function practically. On paper, the governance paradigm is ineffective in real-world situations'. (PM: 7, a project manager with twenty years' experience in oil and gas)

Subsequent analysis revealed that time constraints were one of the factors contributing to project managers' satisfaction with working in a setting where they were not required to get approval for their choices. They clarified that the ability to make prompt judgments and not wait for official approval was required in order to be held accountable for delivering on a predetermined timeline. This is consistent with contemporary theory, which finds that time constraints significantly influence decision-making, which is influenced by the decision-maker's accountable needs (Burga & Rezania, 2017). According to some scholars, accountability cannot occur unless authority is adequate (Ibrahim et al., 2016).

According to other definitions, project accountability is the condition of having the appropriate levels of authority to be held accountable for the outcome and being fully accountable for the successful completion of a particular task (Smith-Ditizio et al., 2018). According to the findings, scheduling pressures have a significant role in the decision-making process. To avoid being constrained by waiting, many project managers would prefer to work in an unofficial matrix with no clearly defined authority.

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 simply know I am responsible, I know what I am doing, and I just go about my business without stopping to consider it.'. (PM: 40, a project manager with eleven years' experience in medical marketing)

'I can get started as long as we agree on the scope, the budget, and the timeline; I don't care to have everything in writing'. (PM: 24, a project manager with two years' experience in higher education)

'I believe they are just pleased to let me start working on the project after they give me the project and sign the project plan, though it would be wonderful to have the luxury of going over everything that needs to be done with my project board so they understand what I do. I'm glad they allowed me! The last thing I want is for us to go over everything in detail and have to argue over who

should be responsible for what. As long as I am in charge of the project, I am fully responsible for it. That is my responsibility; I don't require anything to be written in stone.'. (PM: 34, a project manager with eight years' experience in events management)

'Let me perform my work; I don't need specific instructions on how to do it.' (PM: 24, a project manager with two years' experience in higher education)

'I've only handled two projects before, but I'm eager to get started and don't want the formal arrangement's limitations. Let me handle it; I am aware of my spending limit and timetable. If I run into trouble, I'll ask for help!' (PM: 18, a junior project manager with two years' experience in local government)

It appears that context matters. Legal agreements, for instance, were helpful in determining accountability and enabling the payment of insurance responsibilities, according to the majority of respondents from the construction sector. All of them did note, though, that the rigidity of the contractual duties hindered decision-making. Because one management board only convened every two weeks, decisions that could have been made by the PM herself had to be waited for.

'Certain governance arrangements may be excessive and limit your operational options. The contractual terms for my present project are extremely restrictive.' (PM: 9, a project manager with nine years' experience in construction)

According to the data, the majority of project managers surveyed acknowledged the imbalance between formal and informal frameworks for decision-making and recognized that it would be challenging to have a written agreement specify who would have the authority to make all decisions throughout the project lifecycle. It was implied that an informal arrangement was preferred since it allowed them to act quickly and held them responsible for reaching the predetermined objectives.

On the other hand, two respondents emphasized how their governance structures and project plans gave them the encouragement they required to accept accountability for their choices. Junior project managers stated that they felt better at ease making sure that the specifics in their project plans were as instructive as possible in both situations. Both relatively novice project managers stated that they were hesitant to make any decisions outside of those that were previously approved by the project plan and frequently sought assistance and guidance from their project boards.

'The project plan previously outlined what needed to be done. Our procedures are effective and quite transparent. We all adhere to the Prince2 technique that we use. I am supported by this, yet I am aware of my limits. I would always ask first because I would feel very uneasy going outside the established parameters.' (PM: 17 – project director with seventeen years' experience in scientific research)

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'My project strategy served as my guide. I was aware of what I had to provide. Since I'm relatively new to project management, I double-checked before making judgments and requested further instructions before signing the plan. I went over it with my board for a while and questioned some of the uninspired claims; I wanted additional guidance.' (PM: 38, a project manager with four years' experience in the charity sector)

Some project managers believed that having a project management culture within the company made decision-making simpler. An organization's common values, beliefs, customs, and practices that support efficient project management behaviors and principles are referred to as its project management culture (Walker & Maune, 2000). Because it creates a foundation for consistent project execution, encourages accountability, and supports project success, project managers believe that a strong project management culture is essential. Bredillet (2019). By encouraging the use of standardized project management practices and terminology and offering a common understanding of and commitment to a delivery framework that all can adhere to, a project management culture can have a big impact on a project manager's capacity for accountability.

Project managers can more easily convey their plans, progress, and difficulties while being held responsible for their actions, which also improves communication and collaboration (Alvarenga et al., 2022). Based on their experience and knowledge, project managers may be empowered to make prompt judgments by fostering a culture of project management. Project managers are empowered to take advantage of opportunities and solve problems, which promotes proactive accountability. Essentially, the basis for responsibility in project management is a project management culture. It influences actions, standards, and procedures that allow project managers to assume responsibility for their duties and results (Kerzner, 2022). In addition to improving a project manager's capacity for accountability, a supportive culture also boosts organizational efficacy and project performance in general (Simard & Laberge, 2014). A senior project manager with eight years of experience in the IT sector, PM:4, was requested to provide a concrete explanation of the connection between accountability and a positive commitment to a culture that supported project management.

'I have overseen numerous projects for various businesses, and it always makes my work easier when my function is respected and everyone knows what I do. Making decisions without seeking permission is something I'm always delighted to do, but there's an extra layer of responsibility involved in ensuring that your choices are carried out'.

This was echoed by other respondents:

'This was an issue because the company isn't very used to managing big projects. I made an effort to educate my board members, but it was a difficult task. I attempted to redirect my project resources to other initiatives that addressed COVID-19 concerns during the lockdown, but I encountered significant resistance from business unit leaders. This was challenging. I raised my voice and became extremely assertive, but I wasn't very successful, so I squandered some money

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on resources that weren't really working and might have been much more effectively utilized by the entire organization.' (PM: 21, a project manager with six years' experience in education)

'Since the IT department was short-staffed when COVID struck, I was able to transfer three of my team members there. It was fine, but I had to negotiate a bit. Since it happened so fast, I seized the chance and took action without hesitation. They probably required the additional resources, not because they thought I had authority. Since I have no power outside of the project, I anticipated having to have my chair handle the negotiations'. (PM: 36, a senior project manager with eleven years' experience in the charity sector)

According to these responses, companies that respect project management skills foster an atmosphere in which project managers are given a certain amount of implicit authority right away. In project management, it is crucial that the individual receiving the command show a willingness to comply because there is a time constraint to finish the assignment, and the outcome depends on how they respond to the directive (Smith-Ditizio et al., 2018).

According to project managers who worked for companies with a project management culture, authority came with a title that placed them in a hierarchical position where their judgments were taken for granted.

'I have no trouble getting things done when I advise my board or ask someone to do anything because I am seen as a senior member of the organization at my current employment. I have worked on projects when my talent wasn't given much credit, and it was incredibly difficult—like pulling a boulder up a hill. I now make sure that I am positioned appropriately inside the organizational structure so that I have the power to ensure that I can complete tasks. '. (PM: 26, a project manager with thirteen years' experience in aviation and transport)

In conclusion, a number of revelations regarding accountability have surfaced. Project managers view accountability as having complete responsibility for owning and delivering the outcomes of the project management process that have been agreed upon, particularly those that pertain to the scope, time, and money specified in the approved project plan. Being accountable guides all of their decisions and is the most important factor in their daily project management. Strong, proactive ownership for delivering the project artifacts of scope, schedule, and budget is highlighted in the comments from the respondents. Project managers were not willing to accept accountability for any suggested advantages to the company. Additionally, project managers believe that the act of accountability and the necessary levels of power to do related duties are not aligned. Project managers work within an informal framework and make decisions that they are not officially authorized to make in order to balance this. Facilitating accountability for meeting scheduling is the main motivation to achieve this. (Korhonen, 2016; Anantatmula, 2010).

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Result Discussions

According to a significant study, project managers view accountability as being fully dedicated to meeting the scope, time, and money. It guides all of their decisions and is the first thing they think about when running the project on a daily basis. Statements supporting this include,

"What more can I say except that I am accountable?" (PM: 31 – project director with nineteen years' experience), and "Why else would they hire me? It's the job title." (PM: 22 – project manager with two years' experience).

This suggests that project managers view accountability as a positive component of their work and positively embrace and own it. *PM: 27 (six years' experience) highlights this by saying, "I am accountable, of course; I just need everyone to let me finish".*

There is no evidence of this favorable acceptance of accountability in the literature, making it a novel finding. Most times, accountability carries a negative connotation (McGrath & Whitty, 2018). However, negativity can directly affect the accepter's willingness to fulfill their duties at work. Söderlund (2018) examine both of these viewpoints and the duty to perform, arguing that when accountability is offered, the recipient is forced to accept it. This is not the case in the context of project management, when project managers take responsibility for their actions by default.

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). Even while the project manager takes proactive ownership of it, the data indicates that what it means to truly "be accountable" is subjectively defined, which could lead to variations in how daily tasks are carried out. Given that project managers perform tasks differently depending on how they personally define accountability, this has practical ramifications (Cornick, 2011).

Project managers perceive accountability demands as a matter of self-accountability that is closely linked to their own self-management, according to the data analysis. Every project manager surveyed stated that they could not afford to shirk responsibility and that they must be ready to take full responsibility for the effective completion of the agreed-upon project components as outlined in the project plan. This was demonstrated by comments such as

"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) and "I will do everything I need to do to ensure I deliver what I have promised I would" (PM: 36, eleven years' experience).

Project managers aggressively embrace and accept accountability, according to this study. This is a novel discovery. Given the existing research on the negative effects of accountability and the

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idea that project managers encounter various obstacles that hinder their capacity for accountability, it is reasonable to assume that the reaction to taking responsibility for one's actions may have been more negative. On the contrary, the removal of any obstacles to accountability was the main preoccupation of project managers. This interesting finding challenges, the current literature.

There is not much research on how the project manager might specify the extent of their responsibility. According to the closest research on the subject, project management is related to providing major change profiles within a set budget and time schedule (Kerzner, 2017; Zwikael & Meredith, 2018). By acknowledging that project managers share a common sense of the extent of their accountability, this argument strengthens their position. Their responses to the question of what they were responsible for helped to clarify this. Project managers' responses were consistent:

"I am not involved in being accountable for any business benefits in the project management process." (PM:9, eight years of experience), "How can I be held responsible for any long-term benefits or return on investment if I am not involved until the project has been approved?" (PM: 28, 9 years of experience); "my responsibility is to oversee the project management process, scope, time, and budget" (PM: 14, 20 years of experience).

It was evident from the respondents that they did not want to be held responsible for corporate decision-making. All they wanted to do was take responsibility for completing the project management process-related tasks.

Process accountability and outcome accountability are the two accountability structures that Messner (2009) attributes to project management. He asserts that in addition to carrying out the project management process, project managers are also in charge of making sure the project meets the organization's business objectives, such as long-term growth and return on investment. According to this study, project managers only consider their accountability in terms of being held responsible for the deliverables specified in the project plan, which is in conflict with the findings of Messner (2009).

Project managers stressed that they were given a short-term task and were not aware of the company's long-term goals. As a result, they lacked the knowledge and comprehension needed to assess whether the project would live up to the sponsor's expectations and yield long-term commercial advantages. These results are consistent with research by Zwikael and Smyrk (2015) and Kerzner (2017) that examines the distinctions between the behaviors of project managers and general managers. They discovered that whilst the project managers' aims are primarily focused on establishing a project management process, the general manager's goals are focused on achieving long-term economic benefits.

This new finding has significant implications for practice. Project managers must be involved earlier in the process and have a say in the project analysis phase if organizations want them to be held responsible for the project's benefits. In order to prevent misunderstandings and to make sure

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that other parties are responsible for realizing any possible commercial gains, project managers must explicitly state at the outset of the project that they are only responsible for the project management process. According to the research, there is considerable misunderstanding regarding who is responsible for the project's total advantages (Messner, 2009). The accountability structure is clear from the project manager's point of view. Providing clarification could manage the risk of misunderstanding and enhance the project manager's establishment of the project in the early stages of planning.

From the perspective of project managers, accountability is linked to productive actions taken to attain desired results. The literature has not yet acknowledged project managers' favorable embrace of accountability. It is believed that this important discovery has ramifications for future research directions and conveys a message to professional associations for project managers. It is recommended that professional associations for project managers take advantage of the positive energy this study found regarding taking responsibility for one's actions. It is hoped that this study has brought attention to this topic and offered strategies for enhancing our comprehension of accountability in real-world situations.

Research indicates that decision-making and responsibility are closely related for project managers. This relates to the requirement to deliver within a predetermined time range in a temporary setting. Both Anantatmula (2010) and Korhonen et al., (2016) recognized this, finding that a project manager must apply their decision-making abilities in a complicated setting. Project managers commented that,

"I don't think anyone knows how many decisions I make in a day to keep my project on track," (PM: 4-senior PM with eight years of 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).

Although it is acknowledged that project managers work in a transient setting and frequently have to make decisions quickly with little time for review (Blaskovics, 2016), the research's analysis also points to a clear connection between responsibility and the decision-making process.

According to some academics, project accountability is the state of having the appropriate degrees of power to accomplish the goal while being fully responsible for the satisfactory completion of a particular assignment (Smith-Ditizio, et al., 2018; Bourgoin et al., 2020). Others (Ibrahim et al., 2016; Bond-Barnard et al., 2017) associate accountability with action. According to some, it is critical to understand that project management responsibility is different from organizational accountability since interactions in project management take place inside a transient organization, where the project and relationships may be short-term (Söderlund, 2010). 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 et al., (2020), who relates accountability to performance but is unable to explain this in practical terms. The findings have some similarities to the work of Attout (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 (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 finding was found by analyzing 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, because it was where the project roadmap was developed, the data supported the idea that project managers did not recognize any difference in their accountability demands during this stage.

The existing body of literature addresses various aspects of project management accountability separately. These aspects include decision-making (Kerzner, 2005), governance (Unterhitzenberger et al. 2020), the utilization of project plans (Savelsbergh, et al., 2015), and the concept of authority (Smith-Ditizio et al. 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.

Furthermore, the data revealed no variations in the project manager's accepted level of accountability. Regardless of the nature of the project, project managers voluntarily took responsibility for completing it within the predetermined scope, time, and money. The differences were connected to authority levels rather than industry. These were thought to have a significant impact on project managers' operational capabilities. Ika et al. (2012) supported this conclusion by asserting that, despite not examining accountability at various project lifecycle stages, they did identify similarities between authority and accountability and reaffirm that project managers need sufficient authority in order to be accountable. This new finding has implications for future study because it lays the foundation for more exploration into the potential use of the multi-layered model to consider a project-specific analysis.

On the other hand, the correlation analysis indicates that positive correlation between authority and accountability as perceived by the 48 selected project managers (see table 2). The implication

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is that accountability level goes hand-in-hand with level of authority. This view corroborates with the findings of Li *et al*., (2022) who assert that project managers need power in order to be held accountable. This is contrary to what has been in practice in most project management organizations the study area. However, the current practice according to the interviewed participant (see PM, 1, -6, etc.) is that project managers do not have the required authority to promote or discipline the team members, since there is no existing project management office-PMO (Rezania, et al., 2019). Hence, the need to equip the project managers with adequate authority that will enable deliver proper project accountability to stakeholders.

5. Conclusion

All of the respondents insisted that they had no control on the overall project results, hence they were unwilling to take responsibility for them. It implies that accountability for results and procedure do not seem to work in tandem. This study confirms that this is true and that the project manager is not responsible for fulfilling business drivers.

The study recommends that, decision-making, governance, the use of project plans, and the concept of authority should all be incorporated into the accountability requirements placed on project managers. A complicated web of relationships and obligations is just one of the many interwoven components that make up accountability. The multidimensional accountability model can be developed as a useful tool for project managers to use while building connections with project boards in order to accomplish this. By looking at a number of factors that, when properly matched, can help project managers satisfy their accountability objectives, this model can help remove potential obstacles and promote early conversations about project managers' accountability expectations.

Project managers can proactively use a variety of behaviours, such as facilitation meetings and the use of tools like the project plan and governance artifacts, to help the informal decision-making process including the project board members operate smoothly. There should be five key components in the project planning. These include a reporting structure, a RACI matrix, budget and schedule tolerances, and a roles and responsibilities matrix. When combined, these components may promote constructive interactions and guarantee efficient project decision-making.

The study also recommend that policies should be put in place to establish project management offices (PMOs) in project organizations and project staff assigned to form teams for different project undertaking. The project manager should be allowed to appraise the performance of the project staff under him/her. This will aid accountability effort in project management.

Lastly, the study advocates a strong move by the project management professional bodies like the Chartered Institute of Project Managers Nigeria (CIPMN), Association of Professional Practicing

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Project Managers of Nigeria (AP3MON), etc. and the Government to make laws establishing the Office of the Project Manager General (PMG) of the federation.

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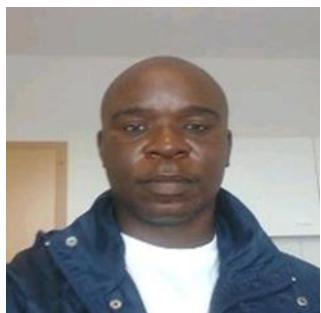
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