The study of the effect of performance accountability on performance management

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Abstract. As performance management becomes more and more important in the workplace, performance accountability is receiving more and more attention from scholars. Currently, the research on performance accountability shows an upward trend, but at the same time, there is also the problem of research fragmentation and decentralization. This paper combs through the literature on (1) how the concept of performance accountability was proposed and developed; (2) what are the theoretical perspectives of performance accountability research; and (3) to sort out and summarize the antecedents, role results and mechanisms of performance accountability, as well as to provide an outlook on the future direction of research.

Keywords: Performance accountability; performance management; rater accountability; performance management effectiveness.

1. Introduction

Performance management is a common means in the process of enterprise operation and management, which is crucial to the development of the enterprise. The purpose of performance management in enterprises is to implement organizational performance to the individual performance of employees, and to mobilize the subjective initiative of employees through the assessment and management of their individual contributions, so as to achieve the common development of the organization and employees. Performance appraisal is an evaluation process by which managers rate and give feedback on employee performance. Performance appraisal is an important part of performance management, by evaluating the performance of employees, understanding the progress of their tasks, promoting the active completion of organizational goals, and enabling managers to make reasonable cognitive decisions, including the provision of training opportunities, promotion and salary increases, and improvements in related areas [1]. In today's globalized economy, competition among enterprises has intensified, and the effectiveness of organizational performance management has become a hot topic of discussion in the academic world as a key link in winning competitive advantage.

Therefore, the accuracy and validity of performance appraisal is particularly important in organizational management. Effective performance management helps to reduce employee turnover, increase job satisfaction, and make employees voluntarily put in extra effort for the organization. The results of performance appraisal are influenced to some extent by other factors such as manager-subordinate relationship, manager's self-image perceptions, organizational situational factors, and the behavior of organizational members in support of organizational goals or norms [2] [3].In order to ensure the effectiveness of performance management, there is a need to ensure that every aspect of the performance management system is controlled in real time, and there are many ways in which performance control systems can be used, one of which is accountability. Performance accountability is defined as the need for performance raters to explain the reasonableness of their ratings to others in order to receive rewards or reduce penalties [4] Accountability enables employees to be responsible for the results of their performance appraisals and ensures the accuracy of the results of organizational performance appraisals, including "the impact of rater accountability on performance ratings," "the impact of rater accountability on performance appraisals," and so on, a case-by-case search was conducted combining the subject terms related to performance accountability, and a total of 103 documents were obtained. In conjunction with the research theme of performance accountability, the retrieved literature was culled according to the following criteria: irrelevance to performance

accountability, focus on performance accountability in non-work contexts, and duplication of literature, and a total of 42 papers related to performance accountability in the workplace were compiled as references for this paper.

Overall, performance accountability is an important research topic in the field of organizational performance. By reviewing the literature related to existing performance accountability, this paper attempts to more accurately and comprehensively grasp the concepts, measurement dimensions, and research theories of performance accountability; to understand the antecedents and consequences of performance accountability; and to grasp the future research trends of performance accountability. It aims to deepen academics' understanding of performance accountability and provide inspiration for subsequent research.

2. The concept of performance accountability

2.1 Definitions and related dimensions

Performance management is one of the hotspots of management research and the focus of human resources practice. Performance management refers to the ongoing process in which all staff members within an enterprise participate in the formulation of enterprise performance plans, performance appraisal and evaluation, as well as the application of performance results in order to realize the strategic goals of the enterprise. The whole performance management operation process is centered on the enterprise's goals. Peter F. Drucker, an American management scientist, believes that performance management is the integration of corporate goals and concepts into the daily work of employees to achieve organizational goals and improve the core competitiveness of the organization in the process of realizing personal values. Curzi et al. (2019) proposed that in the context of the digital era, the core of enterprise performance management is centered on the enterprise's goals enterprise managers and employees under the guidance of the same development goals to complete the performance planning, to ensure that the management work is carried out efficiently, and to promote the employees to complete the corresponding performance goals in accordance with the performance planning [5]. Performance management work should not only realize the development of the enterprise, but also pay attention to the personal career development planning of employees to realize the common progress of the enterprise and employees.

The definition of the meaning of job performance focuses on the three aspects of results, behaviors and the combination of the two, the current definition of job performance for the definition of a high degree of acceptance is the definition proposed by Borman and Motowidlo (1997), who believe that the job performance is a multidimensional, evaluable, and behavioral complex that is linked to the organizational goals [6]. Regarding the components of performance management, different scholars have different views. Den Hartog et al. (2004) proposed that performance management consists of five aspects: the development of performance plans, process control, performance evaluation, performance feedback, and the application of performance evaluation results [7]. DeNisi and Murphy (2017) believe that the performance management of enterprises contains four aspects: plan development, plan implementation, appraisal evaluation and feedback of appraisal results [8]. Performance appraisal is a very important part of performance management, and the results of the appraisal affect the subsequent application, enterprises should pay attention to the accuracy of performance appraisal.

For the sake of improving the accuracy of corporate performance appraisal, companies introduce rater accountability to ensure the quality of performance appraisal, accountability is a mechanism of responsibility in order for members of an organization to make decisions that can meet the expectations of the organization, and it is a basic guideline for individuals to follow in the organization [9].There has been a lot of attention in different disciplinary areas, Beu and Buckley (2001) used role theory to explain the phenomenological view of accountability based on previous research, arguing that individuals complete their interactions with the mechanisms of accountability in the environment by playing their own roles, and in the process of this interaction, they achieve

organizational expectations [10].Beu and Buckley introduced the concept of accountability into the field of organizational behaviour, and subsequent scholars have come up with new interpretations of accountability. Feng & Zhong (2012) argue that accountability in organizations is a monitoring mechanism established to achieve organizational goals, and to constrain organizational members' behaviors on a day-to-day basis in the organization. Performance management accountability is a set of responsibility implementation and punishment mechanism to ensure the effective implementation of performance management, which consists of four mutually influencing and constraining links: clarifying and improving responsibility standards, responsibility implementation, responsibility supervision and responsibility incentives [11]. Later Feng & Yan(2017) defined organizational accountability as the system and norms that control and constrain the implementation of performance management, which is used to guide, supervise and control individual behaviours in the process of performance management, to enhance the sense of responsibility, to strengthen the fulfilment of responsibilities, and to ensure the effective implementation of performance management [2].Mark Boven (2010) compared the two forms of accountability, accountability mechanisms as virtues and accountability as mechanisms, and argued that accountability for performance in organizations is an institutional relationship or agreement, where the central issue is the way in which the relationship or agreement is reached [12]. The aim is that through institutional constraints, actors are proactively held accountable. Hall and Ferris (2011) in their study of employee extra-role job performance defined accountability as an implicit or explicit expectation that one's decisions or actions will be evaluated by some significant audience and the belief that one is likely to be rewarded or sanctioned on the basis of this expected evaluation [13].Several key aspects of accountability are presented in this definition, such as the likelihood that an evaluator will make a particular evaluation, the reasons for making a particular evaluation, and the possible consequences of that evaluation. Curtis et al (2005) categorised accountability into upward and downward accountability based on who the rater is accountable to. Upward accountability occurs when the rater explains the reasons for the rating to the rater's supervisor; downward accountability occurs when the rater reports responsibility to the rated [14]. Performance management accountability points out which behaviors the rater is responsible for and has a guiding, restraining and warning effect on the rater's behaviour. This paper collates definitions of accountability by different scholars from different perspectives, as shown in Table 1.

Table 1. Definition of accountability.

Author	Year	Periodicals	Definition
Ferris GR.et.al	1996	Oxford: Blackwell Publishers	Accountability is a mechanism of responsibility for members of an organization to do things that will meet the expectations of the organization and is a basic guideline for individuals to follow in the organization.
Beu&Buckley	2001	Journal of Business Ethics	Individuals complete their interaction with the responsibility mechanisms in their environment by assuming their roles, and in the process of this interaction achieve organizational expectations.
Feng Ming&Zhong Zhijie	2012	Technology Economics	Accountability is an oversight mechanism established to achieve the organization's objectives and to constrain the behaviour of its members in the day-to-day life of the organization.
Feng Ming, Yan Min	2017	Human Performance	Organizational accountability is defined as the systems and norms that control and regulate the implementation of performance management and are used to guide, monitor and control individual behaviour during the performance management process, to enhance the sense of responsibility, to strengthen the fulfilment of responsibilities and to ensure the effective implementation of performance management.
Mark Boven	2010	West European Politics	Accountability for performance in organizations is an institutional relationship or agreement, and the central issue is the way in which the relationship or agreement is reached, with the aim that through institutional constraints, actors are actively held accountable.

Hall& Ferris	2011	Employee Responsibilities and Rights Journal	Accountability is the belief that one's decisions or actions will be evaluated by some important audience and the belief that one is likely to be rewarded or sanctioned on the basis of that anticipated evaluation.
Curtis et al	2005	Organization Management	Accountability is divided into upward and downward accountability based on who the rater is accountable to. Upward accountability occurs when the rater explains the reasons for the rating to the rater's supervisor; downward accountability occurs when the rater reports to the rated.

2.2 Measurement of accountability

Most of the research on accountability has been conducted in experimental scenarios. Accountability is imposed on the experimenter through experimental manipulation, which is explored based on the subject's responses, and at the same time combined with relevant scales to understand the subject's internal perceptions. In terms of experimental control, it is usually carried out by means of situational simulation, in which subjects are asked to complete tasks such as decision-making, assessment, negotiation, etc., and the behaviours during the task, the way of information processing, and the results of the completion of the task are interpreted in such a way as to give the subjects a sense of accountability [15].In the experiment, the researcher can inform the subjects of the need to explain and take responsibility for the results of the performance appraisal either after or before the performance appraisal is conducted, which will ultimately lead to an explanation of their performance appraisal behaviour in the form of a written or face-to-face interview.

Regarding the questionnaire measurement aspect of accountability, many scholars at home and abroad have developed accountability perception scales to measure individuals. Frink and Ferris (1998) were the first to propose that perceived accountability be measured, containing a total of three question items [16]. This has been refined in subsequent studies. Park (2014) used perceived accountability, incentive structure and motivation for public service as three measures in order to measure the perceived responsibility of public servants [17]. Wood and Winston (2007) developed a new scale for leader accountability to assess the degree of accountability of organizational leaders, with three main dimensions: responsibility, openness and responsiveness [18].Tenbrink and Speer (2023) developed the Responsibility of the Assessor Scale (RAS), which incorporates rater motivation, personality, and performance rating outcomes as three subscales [19].Feng &Yan (2017) considered this factor in the Chinese context in developing a performance accountability scale for organizations that included four dimensions: responsibility determination, responsibility implementation, responsibility monitoring and responsibility supervision [20].

Table 2. Accountability Scale.

Author	Year	Periodicals	Main Element
Frink D.&Ferris G.R	1998	Human Relations	Perceived responsibility
Park S	2014	Public Personnel Management	Perceived responsibility of public service providers
Wood J.A.A.&Winston B.E	2007	Leadership&Organization Development Journal	Leader accountability
Tenbrink Andrew P.&Speer Andrew B	2023	Human Performance	Evaluator Responsibility Scale
Feng Ming&Yan Min	2017	Journal of Industrial Engineering and Engineering Management	Organisational accountability in the Chinese context

3. Theoretical perspectives of the study

3.1 Regulatory Focus Theory

Regulatory Focus Theory was first proposed by Higgins (1997). Higgins made a distinction between profit-taking and harm-avoidance behaviours in human beings, explaining the mechanism of action behind these two behaviours [21]. The theory suggests that there are two types of regulatory tendencies, facilitative focus regulation and defensive focus regulation, in individuals' efforts to achieve expectations. Facilitative focus moderates positive outcomes and guides individuals to adopt convergent behaviours; defensive focus moderates negative outcomes and guides individuals to adopt avoidant behaviours [22] In terms of employees' job performance, facilitative focus can positively influence employees' task performance and innovative performance; defensive focus can influence employees' task performance and safety performance[23].[24].Byron et al. (2018) examined the effects of rater accountability based on moderated focus theory, which suggests that when raters make performance appraisals that lead to positive outcomes (i.e., promotions and raises), facilitated focus moderation comes into play, and raters tend to adopt a more lenient rating style. When performance appraisals lead to negative outcomes, such as criticism from leaders, raters adopt more vigilant behaviours, are more stringent in their ratings, and receive lower performance appraisal scores [25].

3.2 Social Contingency Theory

Tetlock (1985) proposed social contingency theory, which assumes that people are more likely to be "cognitively misguided", relying on simple, low-cost heuristics to make judgements, and that they are confident in their decisions [26]. Subsequently, Tetlock et al. (1989) used social contingency theory to explain raters' thought processes when conducting performance appraisals. It is argued that during downward performance appraisals, when raters understand that they are expected to receive positive evaluations, they allow themselves to expend minimal effort to conform to these expectations and the standards of the performance appraisal are relaxed; however, in the case of upward performance appraisals, when the raters do not understand their supervisor's expectations of the results, this is when they take a cautious approach and the results of the performance appraisal tend to be more stringent [27].

3.3 Social Influence Theory

Social influence theory was developed by Kelman (1958), which suggests that an individual's behaviour is influenced by another individual in the society and changes accordingly, and that the presence of other people in a group or an individual's interactions with others affects the individual's own perceptions, attitudes and behaviours [28]. This influence may occur consciously or unconsciously, depending largely on the relationship between the individual and the surrounding group. In studies of organizational performance evaluation, the degree of influence by others is influenced by the strength, timeliness and size of the social group. Supervisors and direct assessments are influenced differently in both cases [16]. The superior has direct power over the rater, but the rater is in a large subordinate group. Then the two in the organization, the superiors and the subordinate group, which can exert the strongest influence on the rater, will affect the outcome of the rater's performance evaluation.

3.4 Meso-theory

Gerald (2008) proposes to study performance accountability based on meso-theory, which focuses on three levels: social, organizational and individual, and provides an in-depth discussion of organizational performance accountability in terms of the external environment in which accountability occurs, organizational situational factors, and individual organizational members' perceptions [29]. The meso-theory suggests that environmental factors influence the organization’s accountability system by matching it to the characteristics of the accountability environment. The

result of this match affects the organization's reputation and performance, which is reflected at the individual level in the well-being of the organization's members.

Environmental factors mainly include the internal and external environments of the performance accountability system. The internal environment includes aspects such as the organization's cultural climate, organizational structure and the organization's interpersonal relationships. External factors include the social culture, legal and ethical constraints and economic development environment of the region where the organization is located. The performance accountability system consists of three main aspects: the accountability structure, the participants in accountability and the specific content of accountability. The performance accountability structure is based on performance evaluation, reward and punishment systems and disciplinary procedures in the organization. Accountability participants refer to the two parties involved in accountability, the party that conducts the performance evaluation and is responsible for the results, and the party being evaluated. The content of accountability includes the process and the outcome of behaviour. Accountability systems need to be matched to the characteristics of the organization's environment, which includes four main dimensions: purpose, source, significance and intensity. The purpose of accountability in organizations will vary. Some organizations conduct performance accountability because they want the raters to conduct their performance appraisals in an unbiased manner and not to be influenced by aspects such as interpersonal relationships. Some organizations conduct performance accountability because they want the rater to be more productive and create an atmosphere of competition with each other within the organization [30]. The source of accountability consists of two main areas: the superior and the rater [31]. Bernardina et al (2016) found that raters underrate performance evaluations and show more caution when confronted with superiors. When confronted with peers as well as subordinates, the rating criteria are relaxed and the results of performance evaluations are biased higher [30]. The importance of performance accountability relates primarily to the purpose of performance accountability, which refers mainly to whether it involves close correlation with important organizational results. The intensity of performance accountability is determined by a combination of the number of sources of accountability and the severity of the outcome of the accountability. The greater the number of sources of accountability and the greater the level of severity, the greater the intensity of accountability [32].

Accountability can improve the effectiveness of enterprise performance management. When the organization has a perfect performance appraisal mechanism, employees can adjust their own behaviour according to the standards of performance appraisal and achieve optimal performance. This improves the effectiveness of performance management.

4. A study of the antecedents of performance accountability

4.1 Individual factors

The personal characteristics of the appraisee can also affect the outcome of organizational performance appraisal. Wood et al (2008) noted that appraisers with high accountability and public self-consciousness experience higher task anxiety when they are held accountable, which can lead to proactive improvement in the quality of appraisal by the appraisee and increase the effectiveness of organizational performance appraisal [33]. Levy and Williams (2004) suggest that individual differences can act as moderators of the impact of accountability on performance outcomes. For example, an individual's personality can cause individuals to perceive accountability differently from different sources [34]. Individuals with high self-awareness seek meticulousness in their work and have a stronger perception of responsibility [35]. Stricter criteria are adopted when conducting performance evaluations. Agreeable individuals are good at working with others and have a strong sense of empathy. More consideration is given to interpersonal relationships when conducting performance appraisals, and therefore ratings are based on more lenient criteria. Bernardin et al. (2016) examined the relationship between personality traits of retail experience and performance appraisal accuracy for Fortune 500 retailers [30]. Evaluator agreeableness and self-confidence were found to

have a U-shaped relationship with performance accuracy, with the most lenient raters having more submissive personalities and lower levels of self-confidence.

Harris (1994) outlined a theoretical framework for rater motivation, suggesting that individual motivations for raters consist primarily of reward, punishment, and impression management [36]. Rewards and penalties are the purpose of organizations that allow raters to rate, and raters evaluate according to criteria given by the organization. Impression management is any behaviour that changes or maintains a person's image in the eyes of others in order to achieve some worthwhile goal. Based on Harris's theoretical framework of rater motivation, subsequent scholars have continued to refine rater motivation. Spence and Keeping (2011) suggest that ratings are used to achieve good relationships with subordinates, a positive self-image, and behavioural support for the organization [37]. This work even recognizes that raters may be motivated to consciously distort performance ratings, which contrasts with the initial assumption of rater motivation. In addition to the above, Speer et al. (2020) argue that rater motivation also encompasses conflict avoidance, encouragement, and promotion of competition [38]. When conducting an appraisal, the rater will consider the possible consequences of the rated person knowing the outcome of the rating. In order to avoid tense interpersonal interactions a relatively satisfactory appraisal result may be chosen, or even the rater may deliberately exaggerate the performance rating to avoid confrontation with the ratee when giving face-to-face feedback. Raters may also relax their criteria when conducting performance appraisals for the purpose of encouraging employees. Organizations conduct performance appraisals not only to find out how well their employees are performing, but also to raise the competitive spirit of their employees and to promote their output.

4.2 Organizational factors

Park (2018) constructed concepts and scales of assessor accountability and investigated the mechanisms in real-life scenarios. Organizational members in an organizational culture focused on assessment quality were found to improve assessment quality [39]. A fair atmosphere helps to promote the effectiveness of performance evaluation within an organization. Rater accountability, as a situational factor in organizations, can have an impact on the intrinsic motivation of employees [40]. Accountability systems can be divided into perceptual and relational accountability in organizations, with different forms having different impacts on organizational performance. Stewart et al. (2021) investigated the effects of perceptual and relational accountability on team performance based on the theory of team dynamics, were accountability increased team members' sense of responsibility. Trust, commitment, and emotional identification with the team among team members deepened as accountability deepened, and team performance improved as team members' willingness to cooperate with each other and their efforts deepened [41]. Organizations intervene in employees' behaviour through accountability systems, which stimulates intrinsic motivation and indirectly improves the effectiveness of business performance management.

4.3 Leadership factors

Depending on the direction of accountability, this can lead to different role perceptions of organizational members. Mero (2007) distinguishes between two forms of feedback, top-down performance appraisals and bottom-up feedback, where superiors' and subordinates' perceptions of their roles are interchangeable [42]. The accuracy of the superior's evaluation of the subordinate will be higher. In the process of the subordinate's evaluation of the superior, the subordinate will speculate on the superior's preference to rate, thus affecting the accuracy of the performance evaluation results [29]. Bono et al (2012) found that subordinates' compliance was related to supervisors' performance ratings in different rating environments [43]. Submissive managers were rated on a more lenient performance scale than other raters, while less submissive managers were rated on a “stricter” scale.

The personal traits of managers in an organization can also have an impact on the performance accountability system of the organization [44]. Performance accountability system can improve the management efficiency of organizations, and managerial positions require good interpersonal and

communication skills, as well as the ability to obtain the support of others and provide feedback, advice and guidance to others. Employees are also susceptible to the influence of managers in their daily work, and managerial accountability can be an important factor in determining employee accountability in the workplace. Employees' willingness to take responsibility for their work and to resolve performance problems decisively is important for improving organizational performance. Accountability is an important research variable in the study of performance accountability, where the accountability of the evaluator is demonstrated by the ability of the rater to give a truthful assessment of the performance results of the rated. This truthfulness directly determines the effectiveness of performance management in an organization. In the performance management process, the greater the accountability of the evaluating parties, the better it is for the achievement of organizational performance goals. John Bernardin et al (2016) examined retail managers at Fortune 500 retailers in terms of performance evaluation bias, and found that the rater's level of pleasantness and self-confidence showed a U-shaped relationship with rating accuracy [30].

5. Results and mechanisms of accountability for performance

Existing literature suggests that organizational implementation of rater accountability affects individual perceptions and behaviours during the performance management process.

Feng & Yan (2017) analysed the relationship between accountability and organizational performance based on a multilayer linear model and constructed a model of accountability for organizational performance management, mediated by the accountability of the assessor and the assessed. The study showed that accountability has a positive impact on the effectiveness of organizational performance management, with the accountability of the assessor and the accountability of the assessed playing a mediating role [2]. Accountability makes the rater responsible for his/her own assessment results by integrating the organization’s performance goals with the employee's goals. In addition to considering the impact of assessment results on the appraisee, employees also need to consider that such assessment results also affect their own performance, thus primarily increasing their accountability for their work. Provide fair results for the organization’s performance appraisal, thus improving the effectiveness of organizational performance management [45].

Murphy (1992) argues that in order to improve the accuracy of raters in conducting performance appraisals, incentives for raters need to be developed [46]. There is no reason for managers to invest too much time and effort in performance evaluations of their subordinates. This is because conducting detailed performance appraisals takes time away from the manager's own activities, while accurate and rigorous performance ratings can create negative interpersonal relationships for the manager. This interpersonal relationship affects how difficult it is for managers to manage [47]. John Bernardin et al (2016) found that raters who use relaxed rating scales have higher levels of buy-in in organizations, and therefore raters who are managers will consciously or unconsciously relax their rating scales for their subordinates in order to maintain their relationship with them [30]. Therefore, to increase the effectiveness of rater accountability for performance appraisal, raters' concerns about the consequences of ratings need to be reduced.

Weigold and Schlenker (1991) point out that accountability has a herd effect that affects not just the individual alone, but the organization as a whole [48]. Accountability as a situational factor can create a positive performance management climate and help organizational members to correct their attitude of being responsible for others. This helps to improve the effectiveness of organizational performance management [16]. By intervening in the behaviour of raters through the accountability system, the organization strengthens the responsibility of employees and makes them responsible for their own performance management work, which improves the effectiveness of performance management.

6. Prospects for future research

Based on the review of existing research, this study suggests that the impact of rater accountability on performance management effectiveness can continue to be deepened and enriched in the future in the following ways.

Firstly, most of the current research on rater accountability has been conducted in laboratories, and this traditional experimental design has only two types of judgements for raters: responsible and non-responsible. This simple dichotomy does not take into account the complexities of real work scenarios and oversimplifies actual work scenarios. Future research could consider new research methods to bring the study design closer to real work scenarios and avoid experimental simplification. In addition, most of the measurements about raters during the study were self-reported, and there is some question about the truthfulness of the respondents' answers. There is a certain amount of subjectivity in such responses, and future research measurements could convert such subjective responses into objective ones.

In the second, there is still no reliable standard on the scales used to measure rater accountability, resulting in measurements that are not well understood. Rater accountability was introduced late into the research field and rater accountability research is currently immature. There is still no universally accepted system for how rater accountability is measured, and future research could provide insights into how organizational rater accountability is measured.

Third, the issue of accountability in the performance management process is still at a single level, and there is still less research across levels. Future research needs to address the issue of the impact of rater accountability on organizational performance by exploring the possible impact at other levels and identifying the influencing factors that exist.

Fourthly, apart from considering formal accountability systems in organizations, there is less research on informal accountability systems in organizations. Informal accountability systems are not explicitly stated in organizational norms, but they are real in organizations. How does the informal accountability system work within the organization? What is the impact on the members of the organization? Whether this informal accountability is also influenced by factors such as organizational culture, leadership qualities and the organizational environment? How do the mechanisms of informal accountability manifest themselves and what are the implications for organizational performance management? These questions need to be explored in depth by future scholars.

Lastly, research on performance accountability has neglected local contextual factors in China. Most of the current research on rater accountability focuses on the factors of accountability for organizational performance and how to improve the accuracy and validity of performance appraisals conducted by raters. In the Chinese context, there are elements of "face" and "favours", which have an important impact on interpersonal relationships. When evaluating the performance of their colleagues, employees are often reluctant to adopt too strict standards for their colleagues because such strict standards may lead to a bad performance appraisal result. Although such results will truly reflect the results of colleagues' work, it will destroy the relationship between the evaluator and the evaluated. For employees working in a workplace, poor interpersonal relationships are not conducive to organizational work, employee productivity is reduced and the good working atmosphere in the organization is destroyed. This can have a significant negative impact both on the employee themselves and on the organization.

7. Summary

In sum, the implementation of rater accountability is necessary if companies are to effectively improve organizational performance management. Organizations need to think systematically about the design and implementation of rater accountability, so that raters are not overburdened with performance evaluations. At the same time, but also pay attention to the existence of incentives to improve employee performance rating enthusiasm and initiative.

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