

**The Research Centre of the Faculty of Economics**  
cordially invites you to a research seminar  
on Thursday, **23<sup>th</sup> April 2015** at **12 a.m.** in room **P-109** at the  
**Faculty of Economics, University of Ljubljana**

Author: **Mina Godec, Faculty of Economics, University of Ljubljana**  
Coauthor: **Sergeja Slapničar, Faculty of Economics, University of Ljubljana**  
Coauthor: **Frank Hartmann, Rotterdam School of Management, Erasmus University**  
Coauthor: **Grega Repovš, Mind & Brain Lab, Faculty of Arts, University of Ljubljana**

will present the article:

## **"Does Accountability Enhance Cognitive Control? Experimental Evidence"**

“Accountability is typically introduced in organizations to enhance performance of agents. This positive performance effect is thought to occur because of increased cognitive effort and greater ‘rationality’ of decision making that accountability induces in human agents. The effects of imposing accountability are, however, not always positive, neither predictable, due to the fact that human decisions are not always analytical and are often subject to cognitive flaws. To enhance our understanding of what makes accountability effective requires an examination of how accountability affects fundamental drivers of cognition. In this paper we examine the effect of accountability on cognitive control, which underlies the human ability to control impulses and think analytically. We investigate the effects of three accountability mechanisms, monetary incentive, peer pressure and authority’s instructions. In a within-subject experimental design we tested 56 subjects performing the AX-CPT task to assess their cognitive control modes under varying accountability conditions. Under all three accountability regimes we find a significant shift from reactive to proactive cognitive control. Furthermore, results show that the highest improvement in performance is achieved under monetary incentive, followed by peer pressure and authority’s instructions. Our findings suggest that cognitive control is a mediator of the accountability-performance relationship.”

You can register for the free seminar by phone (01) 58-92-490, or via e-mail:  
[research.seminars@ef.uni-lj.si](mailto:research.seminars@ef.uni-lj.si) by Wednesday, 22<sup>th</sup> April 2015.

**We look forward to seeing you!**