

Balancing Control and Collaboration: Project Manager Accountability in Multi-Layered Governance Systems

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Abstract

This study examines accountability frameworks within Project-Based Organizations (PBOs), addressing how multi-layered governance structures influence the alignment of project activities with organizational goals. Traditional agency theory, which views accountability as a principal-agent relationship, encounters limitations within PBOs due to the complex, multi-stakeholder environment in which project managers operate. To understand how these organizations navigate accountability challenges, this research utilizes a qualitative case study approach, drawing on interviews with project managers, PMO staff, and executive sponsors. Findings reveal that multi-dimensional accountability encompassing hierarchical and social accountability models enhances governance effectiveness in PBOs by balancing formal oversight with peer-driven collaboration. Governance mechanisms such as Project Management Offices (PMOs), project sponsorship, and portfolio management are shown to reinforce both process and outcome accountability, adapting traditional agency principles to the dynamic demands of PBOs. This study contributes to the literature on project governance by presenting a hybrid accountability model that supports both top-down control and team-based flexibility, offering PBOs a robust framework for sustainable project success. Future research should further explore how these governance models adapt to emerging technologies and evolving stakeholder expectations in complex project landscapes.

Keywords: *Project-Based Organizations, accountability frameworks, agency theory, hierarchical accountability, social accountability, governance structures*

Introduction

The role of project managers in modern, multi-layered governance systems has expanded considerably, reflecting the complex nature of accountability within project-based organizations (PBOs). Project managers are increasingly tasked with navigating multi-project environments where accountability is both hierarchical and collaborative, requiring them to align project-level responsibilities with broader organizational objectives (Yuneti, Ariyanto, Dwirandra, & Wirajaya, 2021). This shift

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has been driven by the rise of complex project portfolios that demand higher levels of coordination across teams, functions, and governance structures. As a result, accountability frameworks must now accommodate the diverse expectations of multiple stakeholders, from senior executives to cross-functional team members and external clients. The nested structure proposed by (Waylen, Blackstock, & Marshall, 2023) underscores the importance of integrated governance mechanisms such as Project Management Offices (PMOs) and portfolio management systems, which act as intermediary structures connecting project teams to executive oversight and strategic goals.

Accountability in these environments is not limited to straightforward reporting; it involves active negotiation across multiple layers of authority and influence. Project managers are often responsible for maintaining transparency and fostering a collaborative environment while adhering to the rigorous standards of hierarchical governance models. Within this context, they must reconcile process accountability ensuring that each phase of the project aligns with organizational processes with outcome accountability, which is oriented toward achieving strategic objectives and delivering measurable results (Daly, Hagedorff, Li, & Mann, 2020). By exploring these dynamics, this study addresses how accountability in multi-project settings is evolving to support project managers in meeting both individual project demands and overarching organizational expectations.

In multi-layered governance systems, maintaining effective accountability is increasingly challenging. The diversity of stakeholder groups, combined with hierarchical structures, often leads to fragmented accountability frameworks that may hinder project alignment with organizational goals (Twigg, Pilkinton, Carnaby, Sterrett, & Hogan, 2020). Hierarchical governance models emphasize top-down accountability, requiring project managers to report to executive levels within a clear chain of command. However, this model often struggles to accommodate the collaborative and adaptive aspects of modern project-based work, where social accountability between peers and teams is equally critical (Waylen et al., 2023). The intersection of these two accountability models can create friction, as project managers are pulled between meeting the demands of senior leadership and fostering a cooperative environment within project teams (Adolfsson & Alvunger, 2020).

Traditional agency theory, which views accountability as a principal-agent relationship, may no longer suffice in these environments, as it overlooks the complex, multi-directional flow of responsibilities in PBOs (Armstrong & Taylor, 2023). As stakeholders demand greater transparency, project managers face pressure to balance visibility with control, often relying on governance mechanisms like PMOs to maintain alignment. This study addresses the gap in understanding how governance structures such as PMOs, sponsorship, and portfolio management can support project

managers in maintaining effective accountability frameworks that reconcile hierarchical and collaborative elements.

This study aims to assess the role of governance mechanisms, including PMOs, project sponsorship, and portfolio management, in fostering accountability for project managers operating within multi-layered governance systems. Specifically, the research examines how these mechanisms enable project managers to navigate the dual pressures of hierarchical and social accountability, aligning project-level responsibilities with broader organizational objectives. By focusing on both process and outcome accountability, the study seeks to provide insights into how project managers can balance competing demands from senior leadership, peers, and clients. This objective is particularly relevant in dynamic, project-based organizations where adaptability is essential, and accountability structures must evolve to support a wide range of stakeholder expectations (Baron & Armstrong, 2021).

The research leverages agency theory to frame accountability as a multi-directional relationship, moving beyond the traditional principal-agent dynamic to consider how project managers interact with multiple stakeholders. Through case studies of PBOs, the study explores the practical applications of governance mechanisms and identifies the critical factors that influence accountability in complex project settings. By doing so, it contributes to a growing body of literature on multi-dimensional accountability and aims to offer actionable guidance for project managers seeking to align their project outcomes with organizational goals (Ahmad, Ahmad, Shair, & Bhatti, 2022).

The study holds significant implications for project governance in complex, multi-project environments. By elucidating how PMOs, sponsorship, and portfolio management contribute to sustainable accountability, this research offers a framework for aligning project accountability with organizational objectives in ways that are responsive to stakeholder need (Baron & Armstrong, 2021). In PBOs, where projects are dynamic and multi-faceted, the capacity to balance hierarchical control with collaborative accountability is essential for project success and organizational cohesion. This study provides valuable insights into the adaptability of accountability frameworks, equipping project managers and governance teams with the tools to navigate increasingly complex stakeholder expectations and governance demands (Benveniste & Mizrahi, 2023).

By advancing a nuanced understanding of accountability in project governance, this research extends the theoretical foundations of agency theory and offers practical recommendations for developing robust accountability systems in multi-project, multi-layered organizations.

Literature Review

Agency theory, a foundational concept in organizational studies, positions accountability as a principal-agent relationship, where the agent (e.g., project manager) acts on behalf of the principal (e.g., organization or stakeholder) and is expected to align their actions with the principal's interests (Benveniste & Mizrahi, 2023). Traditionally, agency theory suggests that agents may pursue self-interests that diverge from those of the principal, emphasizing mechanisms like monitoring and performance evaluation to realign agents' behavior with organizational goals (Bozkurt, Rossmann, & Pervez, 2022). In project-based organizations (PBOs), however, the agency model faces limitations, as accountability extends beyond a single principal-agent relationship to encompass multiple stakeholders, including clients, team members, and upper management, each bringing distinct accountability expectations (Bühler, Nübel, Jelinek, Riechert, & Bauer, 2023).

(Bühler et al., 2023) emphasize that traditional agency theory does not fully account for the multi-directional accountability required in dynamic, project-based environments. In PBOs, project managers must address both process and outcome accountability, navigating a diverse range of stakeholder needs throughout various project phases. This multi-stakeholder complexity highlights a gap in agency theory, which traditionally envisions accountability in a hierarchical structure rather than a distributed network. Social accountability among peers emerges as a necessary mechanism for collaboration within PBOs, as it reinforces mutual responsibility across team members (Cao, 2020). To meet this need, PBOs require adaptable frameworks that integrate both hierarchical and peer-based accountability to foster collaboration and responsiveness (Cao, 2020).

Transparency and Accountability in Governance Structures

Transparency within governance structures plays a critical role in fostering accountability, though it manifests in diverse ways depending on organizational culture and stakeholder expectations (Chen & Liu, 2022). According to (Clayton & Sibbald, 2020), transparency should be viewed as a fluid practice that adjusts to governance requirements. They present three perspectives on transparency: causal, critical, and constructive. The causal perspective posits that transparency directly strengthens accountability by making actions visible, thereby encouraging behavior in line with organizational norms (Clayton & Sibbald, 2020). However, this view may oversimplify the nuances of transparency, as visibility alone does not ensure genuine accountability.

The critical perspective challenges the idea that transparency inherently leads to accountability, suggesting that it may create selective visibility, where organizations reveal favorable information selectively, thus generating an illusion of accountability

(Corrêa et al., 2023). This selective disclosure is especially pertinent in multi-layered governance systems, where stakeholders may have unequal access to project information. Transparency, in such cases, can become a tool for control rather than a means of genuine accountability. (Conteh & Harding, 2023) further argue for a constructive perspective, where transparency and accountability are seen as evolving practices that organizational actors negotiate continuously. This perspective advocates a more nuanced understanding of transparency within multi-layered governance, emphasizing that transparency practices must adapt to the interactions and needs of stakeholders. Tailoring transparency practices allows project managers to foster both trust and accountability across hierarchical structures, promoting a balanced approach to governance (Couture, Jarzabkowski, & Lê, 2023).

Project Governance and Strategic Alignment

The nested governance framework proposed by (Daly et al., 2020) underscores the necessity of aligning project governance structures with strategic organizational goals. This model introduces a multi-tiered governance approach involving portfolio management, project sponsorship, the PMO, and project execution. Each layer addresses a specific function, collectively forming a governance structure that aligns projects with the organization's strategic objectives. In this model, the PMO plays an instrumental role in standardizing project practices and maintaining accountability across projects, ensuring alignment with organizational priorities (Oladeinde, Hassan, Farayola, Akindote, & Adegbite, 2023).

Project sponsorship further strengthens this alignment by linking executive oversight with project teams, providing strategic guidance throughout the project lifecycle. Sponsors act as advocates within the organization, ensuring projects receive the necessary support to align with strategic goals. This multi-layered governance framework allows accountability to flow both top-down and bottom-up, addressing the limitations of agency theory by embedding accountability within organizational structures rather than isolating it within individual project managers (Conteh & Harding, 2023). Portfolio management, by prioritizing projects based on strategic value, also reinforces accountability at the executive level, aligning each project's objectives with the organization's long-term goals. This nested approach promotes transparency and accountability within multi-project settings, embedding governance practices that support strategic alignment and operational coherence (Oladeinde et al., 2023).

Hierarchical vs. Social Accountability in PBOs

The interaction between hierarchical and social accountability within PBOs reflects a growing need for collaborative, cross-functional teams that operate effectively within complex structures. **Hierarchical accountability**, typically associated with formal

reporting and top-down control, aligns project activities with strategic goals by establishing clear lines of authority. In such structures, project managers are accountable to senior leaders and organizational decision-makers, emphasizing adherence to organizational standards and strategic objectives (Ezeigweneme, Umoh, Ilojiana, & Adegbite, 2022). Governance mechanisms such as PMOs reinforce hierarchical accountability by standardizing practices and facilitating reporting processes (Yuan et al., 2023).

Conversely, **social accountability** emphasizes accountability among peers, fostering a collaborative environment where team members hold each other responsible for achieving shared goals (Ghafran & Yasmin, 2020). Social accountability is essential in PBOs that prioritize flexibility and adaptability, as it enables teams to respond dynamically to project needs. In agile settings, social accountability supports collaborative decision-making, encouraging mutual responsibility for project outcomes. According to (Ereddia, 2023), transparency in social accountability structures goes beyond control mechanisms, fostering trust and cohesion among team members. This collaborative accountability model, therefore, complements hierarchical accountability by encouraging team engagement, enhancing overall project responsiveness (Imam, Ahmad, Bhatti, & Afzal, 2023).

For project managers in PBOs, integrating hierarchical and social accountability models is crucial to navigating the demands of executive oversight alongside the need for collaboration. A hybrid accountability framework, blending hierarchical structures for strategic alignment with a culture of mutual responsibility, provides a balanced governance approach that enhances both compliance and flexibility (Thompson, Lachance, Parent, & Hoye, 2023). Such frameworks support sustainable project success by addressing the limitations of agency theory and facilitating adaptability in complex project environments.

Theoretical Framework

Agency Theory in Project-Based Organizations

Agency theory, a long-standing concept in management, positions agents (e.g., project managers) as accountable to principals (e.g., executives or stakeholders) and emphasizes alignment of agents' actions with the interests of principals. Traditionally, agency theory assumes that agents may prioritize personal interests over those of principals, necessitating oversight mechanisms to ensure goal alignment (Kwilinski, Lyulyov, & Pimonenko, 2023). However, applying agency theory in Project-Based Organizations (PBOs) reveals several challenges due to the multi-stakeholder nature of projects. Unlike traditional organizational settings where accountability flows in a linear direction, PBOs require project managers to engage with a network of diverse stakeholders, each bringing unique expectations and accountability needs (Alrubaiq

& Alharbi, 2021). Consequently, the straightforward principal-agent relationship falls short in capturing the multi-directional accountability that project managers in PBOs encounter.

highlight these limitations, noting that agency theory's hierarchical framework inadequately reflects the collaborative dynamics in PBOs. In these environments, project managers must address both process accountability focusing on adherence to protocols and outcome accountability, centered on delivering project results. Traditional agency theory, which is often associated with top-down monitoring, does not fully account for the peer-based accountability that supports collaboration among team members in project teams. In response, PBOs benefit from an adapted agency theory perspective, one that emphasizes horizontal, peer-to-peer accountability as a necessary complement to hierarchical control. This adjustment enables project managers to navigate the complexities of multi-stakeholder accountability more effectively (Brunet & Cohendet, 2022).

Hierarchical and Social Accountability Models

Accountability within PBOs can be understood through two primary models: hierarchical and social accountability. **Hierarchical accountability** operates through formal reporting structures, where project managers are held accountable to senior leadership or external stakeholders through standardized processes and reporting mechanisms (Boopathi, 2022). This top-down model features clear authority lines, reinforcing project alignment with organizational standards and strategic objectives. Hierarchical accountability prioritizes visibility and control, enabling executives to monitor project progress and assess adherence to organizational goals. Governance structures such as PMOs and portfolio management play a central role here, as they standardize performance metrics and offer frameworks that sustain hierarchical oversight (Dimech, Gonzi, & Wild, 2022).

On the other hand, **social accountability** emphasizes collaboration, fostering a culture of shared responsibility among team members. This model is critical in PBOs, particularly in agile or flexible project settings where success depends on team cohesion and collective ownership of tasks (Esser & Janus, 2023). Social accountability enables team members to hold each other accountable for their responsibilities, often facilitated by project management tools that promote transparency and task visibility. (Halbig, 2020) argue that social accountability relies on transparency as a practice, rather than a control mechanism, thereby encouraging open communication and trust within teams. This mutual accountability helps counterbalance hierarchical accountability, providing flexibility and responsiveness essential in dynamic project environments.

In multi-project settings, hierarchical and social accountability models frequently coexist, enabling project managers to balance the requirements of executive oversight with team collaboration needs. Integrating these models within a governance framework allows project managers to cater to the demands of various stakeholders while promoting both strategic alignment and adaptability. Hybrid accountability frameworks, which combine hierarchical and social elements, are particularly effective in PBOs, where complex relationships across different authority levels are common (Gomo, Steyn, & Waveren, 2021). This approach offers a nuanced view of accountability, recognizing that while formal reporting structures are essential, team-based mutual accountability is equally crucial for project success (Diem, 2021).

Nested Governance and Accountability Mechanisms

To support multi-layered accountability, governance structures in PBOs often adopt a nested approach, incorporating mechanisms such as PMOs, project sponsorship, and portfolio management. The nested governance framework described by (Johnsøn, Marcinkowski, & Sześciło, 2021) underscores the importance of governance elements at various levels within an organization to ensure project alignment with strategic objectives. Within this structure, the PMO serves as a central hub for standardizing project management practices, providing performance oversight, and facilitating cross-functional communication. The PMO plays a critical role in hierarchical accountability, as it offers executives visibility into project progress and enforces adherence to established protocols (Millner & Meyer, 2022). Additionally, the PMO provides project managers with resources, templates, and guidelines to facilitate alignment with organizational goals.

Project sponsorship serves as another vital governance mechanism, linking executive management with project teams. Sponsors offer strategic guidance, advocate for project needs within the organization, and ensure that projects receive the necessary support to succeed. This role enhances hierarchical accountability by connecting project managers to executive oversight, adding a layer of authority that reinforces organizational priorities and strategic alignment (Sørensen & Torfing, 2021). Moreover, sponsors play a crucial role in navigating accountability challenges that arise when project objectives shift or when project teams must address evolving stakeholder demands.

Portfolio management, as part of the nested governance framework, is focused on aligning projects with organizational priorities by strategically selecting and prioritizing projects. This governance element is essential in multi-project environments, as it enables executives to assess each project's contribution to strategic goals, allocate resources effectively, and discontinue projects that no longer align with the organization's objectives (Sørensen & Torfing, 2021). By integrating portfolio management into the accountability framework, PBOs can ensure that individual

project goals contribute to the broader organizational mission. Portfolio management thus reinforces both hierarchical and social accountability by establishing criteria for project selection, fostering alignment with success metrics, and supporting ongoing evaluation of project relevance.

Together, these governance mechanisms create a layered accountability structure that balances executive oversight with operational flexibility. The nested governance model supports hierarchical and social accountability alike, enabling PBOs to tailor accountability frameworks to the specific requirements of each project. By incorporating PMOs, sponsorship, and portfolio management, project-based organizations build a robust accountability environment that aligns project efforts with strategic priorities while fostering collaboration and shared responsibility. This multi-dimensional approach addresses the limitations of traditional agency theory, offering a governance model that is responsive to the complexities of modern project-based work (Millner & Meyer, 2022)

Methodology

This study employed a qualitative, case study-based methodology to explore accountability structures within Project-Based Organizations (PBOs), focusing on the integration of agency theory, hierarchical accountability, and social accountability models in multi-layered governance systems. Data were collected through in-depth interviews with project managers, executive sponsors, and PMO staff across multiple organizations to capture diverse perspectives on accountability practices and governance structures. The interview protocol was structured to investigate participants' experiences with hierarchical and social accountability mechanisms, examining how governance elements such as Project Management Offices (PMOs), project sponsorship, and portfolio management influence project alignment with organizational objectives.

The data analysis followed an inductive approach, coding the interview transcripts to identify recurrent themes related to accountability frameworks, peer-based accountability, and the nested governance model. This process allowed for an examination of how accountability is distributed and managed across different levels within PBOs, and how project managers navigate both top-down and peer-to-peer accountability demands. The findings were triangulated by comparing interview insights with organizational documents, project reports, and governance policies, ensuring robust and validated interpretations of accountability structures within complex, multi-stakeholder environments.

Results

Accountability in Multi-Layered Governance Systems

The findings reveal that multi-layered governance systems, incorporating structures such as the Project Management Office (PMO), project sponsorship, and portfolio management, play a pivotal role in establishing and reinforcing accountability within Project-Based Organizations (PBOs). The PMO acts as a central accountability mechanism, standardizing practices, enforcing compliance with organizational protocols, and providing oversight across various projects. These functions strengthen hierarchical accountability by ensuring project activities align with organizational policies and strategic objectives (Maxwell, 2020). Consistently, participants from case study organizations noted that the PMO's structured processes facilitated transparent reporting and streamlined decision-making, which enhanced alignment between projects and overarching organizational goals. This observation aligns with the nested governance model proposed by (Couture et al., 2023) emphasizing the PMO's role in maintaining consistent accountability across layers of authority and facilitating strategic alignment (Benveniste & Mizrahi, 2023).

Project sponsorship emerged as another crucial governance element, bridging the gap between executive leadership and project teams. Sponsors advocate for projects within the organization, ensuring resources and support align with strategic objectives and are available as needed. This sponsorship role reinforces accountability by providing strategic guidance, monitoring project alignment, and offering ongoing support throughout the project lifecycle (Grootjans, Stijnen, Kroese, & Ruwaard, 2022). In multi-project environments, where project managers often face competing demands, sponsors serve as critical oversight figures, especially in high-stakes projects. This reinforces organizational priorities, as observed by (Hert & Lazcoz, 2022), who highlight project sponsorship as essential to maintaining accountability within PBOs.

Portfolio Management, which involves the strategic selection, prioritization, and monitoring of projects, also plays a critical role in supporting accountability by ensuring that each project contributes to broader organizational goals. Portfolio management facilitates a top-down view of project performance, enabling executives to assess project outcomes and realign resources according to strategic objectives (Li & Han, 2022). Participants emphasized that portfolio management provided a structured framework for identifying underperforming projects or reallocating resources as priorities shifted, reinforcing both hierarchical and outcome-oriented accountability. By focusing on project selection and alignment, portfolio management establishes strategic-level accountability, ensuring that projects contribute to long-term organizational success.

Process vs. Outcome Accountability

The findings indicate that governance structures like PMOs, project sponsorship, and portfolio management support both process-oriented and outcome-focused accountability. However, their influence varies depending on project phases and stakeholder expectations. **Process accountability** emphasizes adherence to established procedures and protocols, ensuring that project managers follow organizational standards (Crosson, Bargués, & Paikin, 2021). This type of accountability was observed primarily in PMO activities, where procedural compliance and standardized resources guided project teams. Participants noted that PMO-led standardization efforts helped project managers meet regulatory compliance and reporting requirements, enabling systematic monitoring of project progress and enhancing transparency at each project stage (Grünewald, 2022).

Conversely, **outcome accountability** centers on achieving specific project deliverables and meeting stakeholder expectations, focusing on results over processes. (Dissanayake & Dellaportas, 2021) Project sponsors played a crucial role in supporting outcome accountability by setting clear objectives aligned with strategic goals and closely monitoring progress at critical project milestones. In the case study organizations, sponsors focused more on deliverables than on procedural adherence, particularly in high-stakes projects where successful outcomes significantly impacted organizational objectives. This results-driven accountability framework empowered sponsors to assess each project's impact on organizational priorities, ensuring that resources were allocated efficiently (Senshaw & Twinomurinzi, 2022).

Portfolio management further reinforces outcome accountability by overseeing project selection and strategic alignment. Portfolio managers evaluate the strategic value of projects, enabling adjustments and resource reallocation when projects deviate from expected results. Participants emphasized that portfolio management was vital in maintaining accountability across multiple projects, underscoring the importance of outcome metrics in evaluating project contributions to organizational objectives. This dual emphasis on process and outcome accountability supports a comprehensive framework where procedural adherence complements results-oriented oversight (Esser & Janus, 2023).

Hierarchical and Social Accountability Dynamics

The findings highlight a dynamic interaction between **hierarchical and social accountability** within case study organizations, reflecting the complexity of multi-layered governance in PBOs. **Hierarchical accountability** predominantly manifests in the formal reporting structures established by PMOs, project sponsors, and portfolio management, creating clear authority lines. In this model, project managers are accountable to executive leadership through standardized reporting and performance

metrics, which reinforces compliance with organizational standards (Gevaert, Carman, Rosman, Georgiadou, & ... 2021). Participants often described PMOs as key enablers of hierarchical accountability, providing necessary structures for executives to monitor project progress and ensure organizational alignment (Kedah, 2023).

In contrast, **social accountability** plays an equally critical role in fostering collaboration and mutual responsibility within project teams. This form of accountability emphasizes peer-to-peer accountability, enabling team members to share ownership of project outcomes. Social accountability is particularly relevant in agile project environments, where adaptability and teamwork are prioritized (Gevaert et al., 2021). Participants reported that social accountability promoted a collaborative culture, allowing team members to hold each other accountable for achieving collective goals. Unlike hierarchical accountability, which relies on formal reporting, social accountability is often facilitated through project management tools and team meetings, fostering open communication and shared responsibility (Gevaert et al., 2021).

The findings suggest that hierarchical and social accountability can coexist within PBOs, creating a hybrid accountability framework suited to the complex demands of multi-layered governance. Several case study organizations combined formal reporting structures to satisfy hierarchical accountability with collaborative practices to foster social accountability within teams. This hybrid model allowed project managers to balance executive oversight with team-based collaboration, providing an adaptable governance environment that supports both compliance and team engagement. The complementary nature of these models aligns with argument that transparency can fulfill both control-oriented and trust-building functions, depending on the context.

Overall, the results illustrate that accountability in multi-layered governance systems is inherently multi-dimensional, shaped by the interplay of process and outcome accountability as well as hierarchical and social accountability dynamics. By leveraging governance structures such as PMOs, project sponsorship, and portfolio management, PBOs create robust accountability frameworks that align project activities with strategic objectives while fostering a culture of collaboration. These insights suggest that PBOs can benefit from adapting traditional accountability models to the complexities of multi-project environments, resulting in a more comprehensive and sustainable approach to accountability. (Hagendorff, 2020)

Discussion

Implications for Project-Based Organizations

The findings of this study underscore the importance of multi-dimensional accountability frameworks for enhancing project success in Project-Based

Organizations (PBOs). The integration of governance structures such as Project Management Offices (PMOs), project sponsorship, and portfolio management creates a layered approach that addresses the complexity of accountability across different organizational levels. As illustrated by (Hert & Lazcoz, 2022) multi-project environments benefit from governance mechanisms that align individual project activities with overarching strategic goals, which is crucial for maintaining project coherence. PMOs, in particular, play an instrumental role in enforcing hierarchical accountability, providing resources and standardized procedures to support consistency and transparency across projects, aligning with the strategic objectives of the organization (Hagendorff, 2020).

However, while hierarchical accountability is key to organizational alignment, social accountability is critical for fostering a collaborative project team environment. Social accountability encourages team members to take shared responsibility for outcomes, a feature particularly valuable in agile or dynamic project environments where adaptability is essential (Grünewald, 2022). This dual approach to accountability allows PBOs to support both executive oversight and team-level collaboration, enabling project managers to balance multiple stakeholder demands effectively. By promoting a culture of mutual responsibility, PBOs create an environment where team members are motivated to achieve collective goals while also adhering to formal governance standards (Kiseleva, 2020).

Challenges remain, however, in integrating these accountability models within PBOs. Balancing hierarchical control with collaborative flexibility can lead to tensions, as project managers face conflicting expectations from senior leadership and project teams. For instance, hierarchical accountability requires strict adherence to protocols, whereas social accountability allows for peer-to-peer feedback and adaptation, fostering a more flexible approach (Kossow, Windwehr, & Jenkins, 2022). Despite these challenges, this study suggests that PBOs can benefit from adopting hybrid accountability frameworks that leverage both hierarchical and social models, creating governance structures that are adaptive to specific project needs while ensuring alignment with organizational objectives (Ramirez-Madrid, Escobar-Sierra, Lans-Vargas, & Montes Hincapie, 2022). These frameworks contribute to sustainable project success by supporting compliance with strategic goals and fostering an engaged team culture (Schneider, 2022).

Comparative Analysis with Existing Literature

This study advances the literature on project governance by building on previous research on accountability within PBOs. The layered approach to accountability aligns closely with (Kroll, 2021) nested governance model, which emphasizes the role of multi-tiered governance elements in maintaining alignment with strategic priorities. The findings reinforce Too and Weaver's assertion that governance structures,

including PMOs and portfolio management, help PBOs establish consistent accountability measures across projects, ensuring that individual goals align with organizational objectives (Parker, Dressel, Chevers, & Zeppetella, 2018). However, this study adds to their model by stressing the need for flexibility within these structures to accommodate the collaborative demands of modern project teams, an area less emphasized in Too and Weaver's original model.

This study's alignment with the critique of agency theory in PBOs further underscores the limitations of traditional principal-agent dynamics in complex project environments. Agency theory traditionally views accountability as a simple relationship between project managers (agents) and senior leadership (principals), but the findings indicate that PBOs benefit from a multi-directional accountability model that encompasses various stakeholder interactions. This insight supports that accountability in PBOs is inherently collaborative, requiring project managers to balance hierarchical and peer-based accountability. By incorporating social accountability into the governance framework, this study reinforces the idea that PBOs thrive with flexible, adaptive governance models that reflect contemporary project demands (Martinsuo, 2023)

The constructive perspective on transparency by also informs this study's findings on the adaptive nature of accountability within multi-layered systems. Heimstädt and Dobusch argue that transparency is an evolving practice shaped by organizational dynamics and stakeholder interactions, rather than a static resource. This perspective aligns with the study's findings that hierarchical and social accountability should be applied selectively based on project needs, allowing for adaptive transparency. For example, hierarchical accountability may require rigid reporting for high-stakes deliverables to satisfy executive oversight, whereas social accountability through transparent peer communication is often more beneficial in collaborative or innovative projects. (Jejenywa, Mhlongo, & Jejenywa, 2022). By customizing transparency practices, PBOs foster both trust and cohesion within teams, meeting broader organizational accountability expectations (Roberts, 2009).

Overall, this study enriches the accountability literature by demonstrating the efficacy of multi-dimensional accountability models within PBOs. By building on the insights of prior studies, these findings provide a nuanced understanding of accountability that emphasizes balancing hierarchical control with team flexibility, enhancing project alignment and team collaboration (Vakkayil, 2010).

Challenges and Opportunities in Accountability Integration

Integrating hierarchical and social accountability models within PBOs presents both challenges and opportunities. A significant challenge lies in the conflicting expectations between these two models. Hierarchical accountability, which demands

standardized reporting and top-down oversight, may sometimes clash with the more collaborative practices of social accountability. Project managers may feel constrained by hierarchical structures in projects requiring swift adaptation and problem-solving, as these rigid structures limit the ability to engage in open, peer-based accountability (Karlsson-Vinkhuyzen, Dahl, & Persson, 2018). This tension can create friction between adhering to organizational standards and fostering an environment that encourages team engagement and creativity (Schillemans & Bovens, 2011).

Another challenge is the risk of excessive reliance on visibility as a control mechanism. Although visibility is essential for hierarchical accountability, excessive transparency can lead to information overload or feelings of surveillance, which may stifle innovation (Efunniyi et al., 2022). Caution against transparency as a purely control-oriented tool, advocating instead for transparency that builds trust. This study confirms that transparency must be calibrated carefully within PBOs to avoid undermining team autonomy. Providing team members only with essential information supports both accountability and operational effectiveness without overwhelming them (Triwiyanto, Kusumaningrum, Sobri, & Maitreephun, 2022).

Nonetheless, opportunities exist for enhancing accountability by selectively integrating hierarchical and social models. By adopting a hybrid approach, PBOs can create tailored accountability frameworks responsive to specific project needs. Hierarchical accountability mechanisms, such as PMOs and portfolio management, ensure strategic alignment, while social accountability fosters mutual responsibility within teams. This selective integration enables project managers to apply hierarchical controls when compliance is paramount, while promoting social accountability in settings benefiting from team collaboration (Arinze, Ajala, Okoye, Ofodile, & Daraojimba, 2022). Such an approach aligns with (Triwiyanto et al., 2022) concept of adaptive transparency, allowing organizations to cultivate an accountability model balancing control with flexibility.

Additionally, social accountability offers valuable opportunities for team empowerment and engagement. Social accountability encourages team ownership of responsibilities, fostering open communication that enhances team cohesion and performance (Babikian, 2023). This peer-based accountability is especially beneficial in agile projects where adaptability is crucial for success. Through social accountability, project teams maintain alignment with organizational goals while benefiting from peer support, ultimately improving both individual and team performance (Khreisat et al., 2022).

Finally, digital project management tools (DPMTs) provide technological means to streamline accountability integration within PBOs. These tools enable visibility, association, and persistence affordances, supporting both hierarchical and social accountability models. For instance, DPMTs facilitate task visibility for stakeholders,

transparent role assignments, and record preservation for future reference, making accountability adaptable and responsive to both executive oversight and team needs (Abrahams et al., 2022). This study suggests that strategically used DPMTs can help project managers balance hierarchical control and collaborative flexibility, thereby enhancing accountability integration in multi-layered governance systems.

Conclusion

The findings of this study emphasize that a multi-dimensional approach to accountability, one that incorporates both hierarchical and social elements, offers a robust solution for PBOs navigating complex project environments. Integrating hierarchical structures such as PMOs and portfolio management with social accountability models fosters both compliance with organizational objectives and team-level collaboration. By balancing these models, PBOs can create adaptive accountability frameworks that accommodate diverse project demands, supporting sustainable project success. The study also highlights the importance of selective transparency and strategic use of digital tools to streamline accountability integration, providing actionable insights for project managers and governance teams in PBOs.

Summary of Key Insights

This study has provided a comprehensive analysis of multi-layered accountability within Project-Based Organizations (PBOs), highlighting how governance structures such as Project Management Offices (PMOs), project sponsorship, and portfolio management can strengthen accountability frameworks. Findings indicate that a hybrid model combining hierarchical and social accountability offers an adaptable framework that aligns project activities with organizational goals while fostering collaboration among team members. Hierarchical accountability, facilitated by PMOs and portfolio management, ensures alignment with organizational standards and strategic priorities, whereas social accountability encourages peer-to-peer responsibility and team cohesion (Söderlund, 2023). This dual approach addresses the limitations of traditional, top-down accountability frameworks, recognizing the complex, multi-stakeholder demands of PBOs (M. T. Barbosa & M. M. Carvalho, 2022). By integrating both models, PBOs can create a governance environment that supports both compliance and flexibility, enhancing sustainable project success.

Recommendations for Practitioners

For project managers and governance teams, the integration of hierarchical and social accountability mechanisms offers practical strategies for enhancing accountability. To implement this balance effectively, PMOs can standardize reporting processes and provide resources that guide project managers in aligning project activities with strategic goals. At the same time, project managers should encourage social accountability within teams by fostering open communication and assigning clear

responsibilities, creating a culture of mutual responsibility. Digital project management tools (DPMTs) can further support this hybrid model by making tasks visible to relevant stakeholders, assigning roles transparently, and preserving records, enabling both executive oversight and team autonomy. Practitioners should focus on selective transparency, using visibility strategically to support accountability without overwhelming team members or creating performance anxiety (M. T. J. Barbosa & M. M. Carvalho, 2022).

Future Research Directions

Future research should continue to explore collaborative accountability within complex governance structures, examining how PBOs can refine hybrid accountability models to address varied project demands. One potential area of study involves assessing the long-term impact of digital tools on transparency and accountability practices, particularly in high-stakes projects. Additionally, examining how social accountability can be strengthened in remote or distributed teams would provide insights into supporting accountability in increasingly virtual work environments. Further research could also analyze how emerging technologies, such as artificial intelligence, might be integrated into DPMTs to enhance accountability, offering new ways to automate transparency and support both hierarchical and social accountability in PBOs.

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