

‘I couldn’t have known’: Accountability, foreseeability and counterfactual denials of responsibility

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This article explores situational determinants and psychological consequences of ‘counterfactual excuse-making’—denying responsibility by declaring ‘I couldn’t have known...’. Participants who were made accountable for a stock investment decision that resulted in an outcome caused by unforeseeable circumstances were particularly likely to generate counterfactual excuses and, as a result, to deny responsibility for the outcome of their choices and minimize their perceptions of control over the decision process. The article discusses the implications of these findings for structuring accountability reporting relationships in business and, more generally, stresses the benefits of counterfactual denials of responsibility for maintaining self-esteem and a desired self-identity.

Counterfactual thoughts revolve around what would, could or should have been if events had transpired differently. A substantial body of research has focused on the consequences of counterfactual thinking and has delineated the implications of counterfactuals for a wide range of social judgments, including causal attributions (e.g. Mandel & Lehman, 1996; Roese & Olson, 1996; Wells & Gavanski, 1989), evaluations (e.g. Branscombe, Owen, Garstka, & Coleman, 1996; Miller & Gunasegaram, 1990; Sim & Morris, 1998), and emotions (e.g. Gilovich & Medvec, 1995; Kahneman & Tversky, 1982; Landman, 1987). In particular, recent research has suggested that there are inferential benefits to engaging in counterfactual thinking (Markman, Gavanski, Sherman, & McMullen, 1993; McMullen, Markman, & Gavanski, 1995). This work has shown how thoughts about what might have been can yield useful scripts for future behaviour and heighten success-facilitating intentions and corresponding behaviours (Roese, 1994; Roese & Olson, 1995a, 1995b).

In addition, recent research has focused on how counterfactuals can enhance perceptions of control. For instance, Markman and Weary (1996) had participants generate counterfactuals about a negative life event. Participants who generated

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counterfactuals about controllable features of the event were subsequently more likely to report heightened perceptions of control over that event. In another study (Nasco & Marsh, 1999), participants not only reported heightened control perceptions after making upward ('it could have been better') relative to downward ('it could have been worse') counterfactuals concerning a recent exam performance; these enhanced control perceptions also predicted improved performance on their next exam (see also McMullen *et al.*, 1995). In general, these findings are consistent with a large body of literature suggesting that a perception of personal control has positive effects, whereas the perception of a loss of control results in negative effects (e.g. Adler, 1930; DeCharms, 1968; Seligman, 1975; White, 1959).

Despite these findings, however, there also appear to be situations in which individuals willingly relinquish control or respond in a negative manner when they perceive that their personal control has been increased. Burger (1989) has suggested that personal control will be seen as less desirable when it leads to an uncomfortable level of concern for self-presentation. Thus, although taking on the leadership role in a group increases a person's ability to control the behaviour and productivity of the group, it also requires the leader to accept responsibility for the group's performance. In the event of poor performance, then, a person who has some degree of control over an event is subject to social disapproval. Driven by such concerns, individuals often engage in self-presentation or impression-management processes designed to avoid social disapproval (e.g. Arkin, 1981; Baumeister, 1982; Tetlock & Manstead, 1985), with one such process being the relinquishment or denial of personal control. For instance, Baumgardner and Brownlee (1987) demonstrated that people high in social anxiety, and presumably more concerned about the evaluations of others, were more likely than those low in social anxiety to perform poorly on an initial task in an effort to lower their partner's expectations regarding their future performance. Moreover, a large body of literature on what have been termed 'self-serving' attributions has demonstrated how individuals will often try to mitigate responsibility for poor performance by constructing external attributions (e.g. Bradley, 1978; Darley & Goethals, 1980; Zuckerman, 1979). In general, then, strategies designed to lessen or mitigate feelings of control and personal responsibility appear to serve a more central motive—a quest to convince both oneself and others that one possesses desired traits and characteristics (Tetlock, 1985).

The focus of this study is on another strategy designed to mitigate responsibility perceptions: a retrospective denial that one was aware of key potential determinants of the consequences of one's decision. Consider a stockbroker who advises a client to invest in a particular automobile manufacturer, even though the stockbroker has recently become aware of information suggesting an imminent shake-up in the upper management of that company. The client invests in the company, the shake-up occurs, and the company incurs major losses for that quarter. As described earlier, work on the inferential benefits of counterfactual thinking (e.g. Markman *et al.*, 1993; Roesch, 1994) suggests that the counterfactual 'I should have known that there would be a major shake-up' may ensure that the stockbroker is more careful when providing future investment advice. But consider the case where the stockbroker is unaware of the information regarding upper management. Once again, the investment is made, the shake-up occurs, and money is lost. In this case, effective self-

presentational strategies for the stockbroker might be to deny having had the ability to make an informed decision (e.g. 'I couldn't have known about the major shake-up'), or to deny having been able to forecast, *ex ante*, the direction and magnitude of the effects of the shake-up (e.g. 'No reasonable person could have foreseen that the shake-up would depress the stock's value—it could have increased it'). Although such statements may fail to enhance control perceptions, they may result in perceived benefits to the stockbroker's desired self-image.

Excuse-making

The retrospective denial of responsibility via counterfactuals can be aptly characterized as a form of excuse-making. Snyder and Higgins (1988) have suggested that excuse-making is a process of shifting attributions for negative personal outcomes from more threatening and central sources (e.g. 'I failed the exam because I'm not smart enough') to less threatening and central sources (e.g. 'I failed the exam because I didn't feel like studying'). Thus, although lack of effort is still 'within' the person, the attribution suggests a locus of causality that is less threatening to one's core sense of self. By defining the act as having occurred as a result of chance, lack of opportunity, or lack of capacity to behave otherwise (Glover, 1970), excuses acknowledge the wrongness of an act but, importantly, mitigate the actor's responsibility (Backman, 1985; Schlenker, 1980, 1982; Scott & Lyman, 1968; Tetlock, 1985). By mitigating responsibility, in turn, excuses help maintain one's self-esteem and desired self-identity (Follette & Jacobson, 1987; McFarland & Ross, 1982; Wilson & Linville, 1982, 1985).

Under what conditions should people be more likely to generate counterfactual excuses of the 'I/No reasonable person could have possibly known' variety? As stated earlier, a person's core sense of self can be threatened when the person feels responsibility for bringing about a *negative* outcome (e.g. Schlenker, 1980, 1982; Scott & Lyman, 1968). Thus, one should be more likely to generate counterfactual excuses for negative outcomes in an effort to mitigate feelings of responsibility and thus preserve one's desired self-identity.

A second condition concerns the relative importance of internal vs. external audiences. When people believe that their decisions will be public, and that they may have to justify themselves to others, expectations of accountability put implicit or explicit constraints on what they do ('If I do this, how will others react?'). Failure to act in ways for which one can construct acceptable accounts leads to varying degrees of censure, depending on the gravity of the offence and the norms of the society (Schlenker, 1982, 1985; Tetlock, 1985). Knowing that they will be held accountable for their actions and decisions, people seek approval and respect, either as ends in themselves (e.g. Hare, 1976; Jones & Wortman, 1973), or to protect and enhance their own self-image (e.g. Allport, 1937; Schlenker, 1982; Sherif & Cantril, 1947). In the present conceptualization, counterfactual excuses are public-oriented and, thus, more likely to be observed when the actor is concerned with fitting the social demands of the situation (e.g. Tetlock, 1981; Weiner, Amirkhan, Folkes, & Verette, 1987). As Snyder, Higgins, and Stucky (1983) have observed, making excuses in social settings serves to reaffirm the validity of implicit social contracts.

The third condition concerns the degree to which a negative action is perceived as foreseeable. In his excuse-making model, Snyder (1985) applies Kelley's (1967) theoretical ideas concerning consensus, consistency and distinctiveness to describe how excuse-makers attempt to shift responsibility from internal to external causes. According to Snyder, actors will employ a consistency-lowering excuse to highlight the fact that a bad performance in a given situation is very unusual for them. One way to lower consistency is to assert that 'I didn't mean to', thereby denying intentionality; research indicates that intended actions that bring about negative outcomes are perceived as more deserving of censure than unintended actions (e.g. Darley & Zanna, 1982; Rotenberg, 1980). Likewise, people are held more accountable for negative actions when the consequences of the action were clearly foreseeable (Shaw, 1968). Indeed, actors who feel personally responsible for conduct with foreseeable negative consequences often have few options other than to try to justify their conduct—to argue that their behaviour was 'really not so bad after all' (e.g. Calder, Ross, & Insko, 1973; Collins & Hoyt, 1972; Goethals, Cooper, & Naficy, 1979; Schlenker, 1982; Tetlock, 1985; Wicklund & Brehm, 1976).

According to the formulation advanced here, people who are held accountable for actions with *unforeseeable* negative consequences should be especially likely to invoke counterfactual excuses. Thus, when the stockbroker in the earlier example states, 'I couldn't have known about the major shake-up', he or she is invoking unforeseeable circumstances, in effect, as an excuse for a mistake that observers might otherwise attribute to incompetence or some unscrupulous motive. In the case of unforeseeable circumstances, then, actors have the option of claiming, 'I couldn't have known', thereby deflecting blame and maintaining self-esteem.

The present study

The goal of the present study was to describe conditions that engender spontaneous 'counterfactual excuse-making', and to demonstrate how this type of excuse-making functions to mitigate feelings of responsibility and control. The study was described as an experiment about decision-making, and participants were told to imagine that they were preparing to invest money in one of three companies. Participants in the 'accountable' condition were told that the experimenter would later be conducting an interview to explore the types of information they used to arrive at their decision, whereas participants in the 'not accountable' condition were merely told that their responses would be kept confidential. Before making an investment decision, participants read some brief information about the three companies. In the 'foreseeable' condition, participants were provided with additional information forecasting two positive events and two negative events that could possibly befall each company (e.g. 'Company A is experiencing turmoil in its upper management'). Those in the 'unforeseeable' condition, however, did not receive this additional information.

After making their decision, participants learned that their stock had either gained \$2000 ('gain' condition) or lost \$2000 ('loss' condition) over the course of a year. In both the gain and loss conditions, participants learned of both a positive (e.g. 'Company A enjoyed greatly enhanced car production in 1995') and negative (e.g.

'B's competitiveness was hurt because of cuts to its workforce') event that had influenced the performance of their chosen stock over the course of the year. For those in the foreseeable condition, the negative event was one that had been forecasted in the previous information participants received. Those in the unforeseeable condition, however, had never been exposed to this additional information and, thus, were 'surprised' to read about the negative event. After learning the outcome of their chosen company, participants were then shown the performance of the two companies they did not choose. Across all conditions, one company experienced a gain of \$4000, whereas the other company experienced a loss of \$4000.¹

The main hypothesis was that counterfactual excuse-making (e.g. 'I couldn't have known') would be most prevalent when one has expectations of accountability and could not have foreseen the outcome in question. Specifically, an accountability \times foreseeability interaction for excuse-making was predicted, with the most counterfactual excuses being generated in the accountable/unforeseeable cell. An accountability \times foreseeability interaction was also predicted for feelings of responsibility and control over the outcome, with the least amount of responsibility and control being felt in the accountable/unforeseeable cell. Finally, it was predicted that the prevalence of excuse-making would be negatively correlated with feelings of responsibility and control.

The predictions regarding the gain and loss conditions (i.e. outcome valence) were more equivocal. Given that accountability for a decision is most threatening when the outcome of that decision is negative (i.e. a loss), it might be predicted that excuse-making under conditions of accountability and unforeseeability would be more prevalent in the loss than in the gain condition. This would manifest itself as a three-way interaction between outcome valence, accountability and foreseeability. But, the existence of upward counterfactual alternatives in both the loss *and* gain conditions may be sufficient to engender excuse-making under conditions of accountability and unforeseeability (e.g. 'If I had known about the turmoil in upper management, Company A might have gained \$4000 instead of \$2000'). This latter process might be sufficient to nullify the three-way interaction.

Method

Participants and design

In all, 163 Ohio State University introductory psychology students participated in partial fulfilment of a course requirement. They were randomly assigned to the conditions of a 2 (outcome valence: gain/loss) \times 2 (accountability: accountable/not accountable) \times 2 (foreseeability/unforeseeable) between-participants factorial design.

Procedure

Participants were run three or four at a time. Upon entering the laboratory, they were told that the experiment was about 'the way people make decisions between different options, as well as their

¹ The outcomes of the two unchosen companies were presented this way in order to examine some additional hypotheses concerning the effects of accountability and foreseeability on the generation of upward and downward counterfactuals. No significant effects were obtained on these measures and they are not discussed further.

reactions to the outcome of their decisions'. Participants were then given a packet containing information about three different car companies (A, B and C). All participants read the following set of instructions:

We would like you to imagine that you are preparing to invest \$10000 in a car company. Specifically, you will be buying 400 shares (at \$25 a share) of stock in either 'A', 'B', or 'C'. You would like to make a large investment, so, you will be investing in only *one* of these three stocks.

Carefully examine the information about each company that appears on the next page—take a few minutes to do this. When you have decided which stock you would like to invest in, please let the experimenter know that you are ready to receive further information. At that point, he will provide you with information regarding the 1995 performance of the stock you chose, along with a questionnaire that will ask you for your reaction to the outcome of your decision.

Participants in the 'not accountable' condition then learned that the company they selected, as well as their reaction to the outcome of their decision, would remain completely confidential and, thus, would not be known to the experimenter. Participants in the 'accountable' condition read the following set of instructions:

When you are done completing the questionnaire, the experimenter will then be conducting a 5–10 minute interview with you in order to explore the types of information that you used to arrive at your investment decision. In general, the experimenter is interested in what makes a good judge or, more specifically, how one arrives at an intelligent, perceptive, and rational decision.

Following the manipulation of accountability, participants turned to the next page of the packet. Participants in the 'unforeseeable' condition read brief sketches about A, B and C, including descriptions of each company's most popular model, service record, typical gas mileage and customer satisfaction, along with some general statements about how the company had potential for either profits or losses for the upcoming year. In addition to these descriptions, participants in the 'foreseeable' condition received detailed information about each company that forecasted two potentially positive developments for 1995 (e.g. 'Company A is showing strong recent sale productions and good projections for the future', 'Company B's new laser technology is greatly enhancing quality and efficiency'), as well as two potentially negative developments for 1995 (e.g. 'Company B's long-term competitiveness remains an issue because they may need to cut back on their workforce', 'Company C has been operating without any centralized management for over two years').

When participants indicated that they had made their decision, the experimenter pointed to a pile of questionnaires, instructing them to select the questionnaire that was labelled with the letter (A, B or C) of the company they had chosen. The next three pages of the questionnaire contained information regarding the 1995 performance of their chosen company, followed by the 1995 performances of the two companies they did not select. Participants in the 'gain' condition learned that they had experienced a \$2000 gain in the initial value of their investment, whereas those in the 'loss' condition learned that they had lost \$2000 off the initial value of their investment. In both conditions, participants also learned that one of the unchosen companies experienced a \$4000 gain, whereas the other company experienced a \$4000 loss. The order in which the information about the unchosen companies was presented was counterbalanced across conditions.

In both the gain and loss conditions, participants received detailed information regarding both a positive and negative event that had influenced the performance of their chosen stock over the course of the year. For participants in the foreseeable condition, the negative event was one that had been forecasted in the previous information they had received (e.g. 'The high value of C's country's currency cut the profitability of auto exports from C's country', 'There was turmoil and change in Company A's upper management'). Participants in the unforeseeable condition, by contrast, had not previously received this information.

Dependent measures and coding

After learning about the 1995 performance of all three companies, participants received the following instructions (cf. Sanna, 1996):

Please describe your reactions and feelings regarding the outcome of your investment decision in as much detail as possible. When doing this, elaborate and give your opinion about any aspect of the outcome of your decision or about the circumstances leading up to your decision. Describe your reactions and feelings regarding the outcome of your investment decision in such a way that researchers could fully understand them. Feel free to use the rest of this page, as well as the back of this page, if necessary.

The resulting free response protocols were coded by two independent judges, blind to experimental condition, for instances of counterfactual excuse-making. Each phrase that took the form of a responsibility-mitigating excuse (e.g. 'I couldn't have known that Company A was in trouble', 'There's no way I could have guessed that Company C was having problems') or focused on a desire for more information (e.g. 'If I had known about the rising currency...', 'If I had been given more information about the cutbacks...') was coded as a counterfactual excuse. Inter-rater reliability on this measure was quite high ($r = .90$). After providing their free responses, participants responded to several 13-point (1 = none at all, 13 = a very great deal) rating scale items, including, 'How much responsibility do you take for the outcome of your decision?' and 'How much control do you feel you have over your decision?'. After completing the dependent measures, participants were debriefed and thanked for their participation.

Results

To address the key predictions regarding counterfactual excuse-making, a 2 (outcome valence) \times 2 (accountability) \times 2 (foreseeability) ANOVA was conducted on the number of excuses made. The mean number of excuses made across all participants was .86. The outcome valence \times accountability \times foreseeability interaction was not significant ($F < 1$). Collapsing across outcome valence, however, the accountability \times foreseeability interaction was significant ($F(1,155) = 3.98, p = .04$). As can be seen in Table 1, the pattern of means was consistent with predictions. A planned contrast revealed that participants in the accountable/unforeseeable condition made significantly more counterfactual excuses ($M = 1.60$) than did participants in the accountable/foreseeable ($M = .30$), unaccountable/foreseeable ($M = .51$) and unaccountable/unforeseeable ($M = .92$) conditions ($t(161) = 2.47, p = .02$). The foreseeability main effect was significant ($F(1,155) = 19.54, p < .001$), indicating that participants made more excuses in the unforeseeable condition. No other effects were significant.

Table 1. Number of counterfactual excuses made as a function of outcome valence, accountability and foreseeability

Accountability	Foreseeability	
	Foreseeable	Unforeseeable
Gain condition		
Accountable	0.40	1.40
Not accountable	0.55	0.90
Loss condition		
Accountable	0.20	1.80
Not accountable	0.48	0.95

An outcome valence \times accountability \times foreseeability ANOVA was then conducted on the responsibility ratings. The three-way interaction was not significant ($F < 1$). Consistent with the excuse-making results, however, the accountability \times foreseeability interaction (collapsed across outcome valence) was significant ($F(1,155) = 9.62, p = .002$). The pattern of means was also consistent with predictions (see Table 2). A planned contrast revealed that participants in the accountable/unforeseeable condition felt significantly less responsibility ($M = 8.80$) than did participants in the accountable/foreseeable ($M = 11.35$), unaccountable/foreseeable ($M = 10.65$) and unaccountable/unforeseeable ($M = 10.98$) conditions ($t(161) = 2.31, p = .03$). The outcome valence main effect was significant ($F(1,155) = 76.78, p = .004$), indicating that participants felt less responsible in the loss condition, and the foreseeability main effect was also significant ($F(1,155) = 5.55, p = .002$), indicating that participants felt less responsible in the unforeseeable condition. No other effects were significant.

Table 2. Responsibility ratings as a function of outcome valence, accountability and foreseeability

Accountability	Foreseeability	
	Foreseeable	Unforeseeable
Gain condition		
Accountable	12.08	9.95
Not accountable	10.75	11.74
Loss condition		
Accountable	10.63	7.65
Not accountable	10.55	10.21

An outcome valence \times accountability \times foreseeability ANOVA conducted on the control ratings also failed to reveal a significant three-way interaction ($F < 1$). Once again, however, after collapsing across outcome valence, the accountability \times foreseeability interaction was significant ($F(1,155) = 3.87, p = .05$). As can be seen in Table 3, the pattern of means was consistent with predictions. A planned contrast revealed that participants in the accountable/unforeseeable condition felt significantly less control ($M = 6.03$) than did participants in the accountable/foreseeable ($M = 7.52$), unaccountable/foreseeable ($M = 6.85$) and unaccountable/unforeseeable ($M = 7.63$) conditions ($t(161) = 2.06, p = .04$). The outcome valence main effect was significant ($F(1,155) = 25.52, p < .001$), indicating that participants felt less control in the loss condition. No other effects were significant.

Finally, two multiple regression analyses were computed to examine the predicted relationships between excuse-making and feelings of responsibility and control. First, outcome valence, accountability, foreseeability, the accountability \times foreseeability interaction and the number of excuses made were entered into a regression equation

Table 3. Control ratings as a function of outcome valence, accountability and foreseeability

Accountability	Foreseeability	
	Foreseeable	Unforeseeable
Gain condition		
Accountable	8.99	8.15
Not accountable	8.40	8.31
Loss condition		
Accountable	6.05	3.90
Not accountable	5.38	6.95

predicting feelings of responsibility. The overall equation was significant ($F(5,157) = 7.81, p = .001$). Importantly, the analysis revealed that, controlling for all experimental main effects and interactions, excuse-making was negatively correlated with feelings of responsibility ($\beta = -.33, p < .001$). A similar equation predicting feelings of control was also significant ($F(5,157) = 8.92, p < .001$). Consistent with the responsibility findings, the analysis revealed that excuse-making was also negatively correlated with feelings of control ($\beta = -.25, p = .001$).

Discussion

A consistent pattern emerges from the three major dependent variables: counterfactual excuses (e.g. 'If I'd been properly informed prior to the decision...'), acknowledgements of responsibility, and subjective feelings of control over the decision process. Accountable participants were especially likely in the 'unforeseeable' condition to point out—quite correctly—that they might well have chosen differently had they received a more helpful briefing on the state of the firm and were also especially likely, as a result, to deny responsibility for the outcome of their choices and to minimize their control over the decision process. This pattern is consistent with a portrait of decision-makers as reasonably savvy 'intuitive politicians' who invoke defensive-sounding excuses mostly when such defences can themselves be defended, and by pointing to demonstrable features of the informational environment that did indeed impair performance.

The current results can be viewed in the context of two quite distinct lines of research on accountability and judgment and choice: work on self-presentational accounting strategies (Schlenker, 1982; Scott & Lyman, 1968; Tetlock, 1985) and work on the efficacy of various accountability manipulations in 'de-biasing' judgment (Tetlock, 1992). From a self-presentational point of view, it makes good sense that counterfactual excuses and denials of responsibility peak when decision-makers expect to explain to an evaluative audience why they made a less than optimal investment decision and when decision-makers had a paucity of useful information

on which to base that decision. Respondents, in effect, offered the counterfactual rebuttal: 'Who could have done better under these circumstances?' From a 'de-biasing' perspective, there is a good case to be made that accountable/unforeseeable respondents, by correctly reminding observers of the paucity of useful information prior to the decision, are helping to check the tendency of observers toward certainty of hindsight ('I knew it—and they should have known it—all along'). From this standpoint, the current results are one more demonstration that accountability can motivate more thorough and accurate patterns of information processing that can attenuate, if not entirely eliminate, common judgmental biases.

Implications for structuring accountability reporting relationships in business

Policy-makers in organizations must always balance two potentially serious errors against each other in deciding how tightly responsible to hold subordinates for decisions that work out well or poorly. One error is to hold decision-makers accountable for outcomes that are truly unforeseeable and uncontrollable—an error that is made all the more likely by virtue of cognitive biases such as the fundamental attribution error and certainty of hindsight. The other error is to fail to hold decision-makers accountable for outcomes that were foreseeable and controllable—an error that more conservative executives believe is more common and more serious in the real world (Tetlock, 1998). The former error may cause the organization to censure and even dismiss good decision-makers who did everything that normative theories of choice said they should do but still guessed wrong; the latter error may cause organizations to tolerate and even reward poor decision-makers who could and should have foreseen the outcomes of bad choices.

The current study does not tell us which error is more common or serious in the real world. But it does point to possible research strategies for investigating: (1) cognitive and political thresholds decision-makers may have for *privately* or *publicly* concluding that 'no one could have foreseen that outcome given the available evidence'; (2) how those thresholds may vary as a function of how carefully and self-critically decision-makers appraised the evidence, *ex ante*, and reappraised the evidence, *ex post*; (3) how those thresholds may vary as a function of how well-informed decision-makers believe the evaluative audience to have been about the available evidence prior to the choice; and (4) how policy-makers who decide on the ground rules for holding decision-makers accountable balance one serious error—the risk of holding good decision-makers accountable for unforeseeable outcomes—against another serious error—failing to hold bad decision-makers accountable for foreseeable outcomes—and how the outcome of this meta decision-making process may profoundly shape the prospects for business success and failure in different types of competitive environments.

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