Accounting for one’s behavior—What really determines its effectiveness? Its type or its content?

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INTRODUCTION

Quite often a person may have to provide an account for his or her behavior to others, that is, give others an explanation for one’s actions. Typically, this will occur when an undesirable or a questionable state of affairs is associated with an individual. In many such situations these are circumstances in which the person’s actual or intended behavior is perceived or expected to be perceived by an external observer as hurtful, violating a certain social prescription, norm or even a formal law (Goffman, 1971; Schlenker & Weigold, 1992; Snyder, Higgins & Stucky, 1983). The explanation for one’s behavior is provided to protect one’s image in the eyes of others by influencing their evaluations of him or her, to protect the receiver of the explanation from being hurt by one’s actions and/or to maintain a positive relationship between the giver of the explanation and the receiver (Schlenker, 1980; Schlenker, Pontari & Christopher, 2001; Schlenker & Weigold, 1992; Shaw, Wild & Colquitt, 2003; Sigmon & Snyder, 1993; Snyder et al., 1983). The provision of the explanation can also be a response to a formal inquiry such as that taking place in the courtroom or in an organization that tries to learn from the failures of its employees. An account, therefore, may be best viewed as a communication device employed to protect one’s social standing and image when one’s conduct is questioned (Schlenker et al., 2001; Scott & Lyman, 1968).

Considering this function of an account, one of the most crucial questions is what determines its effectiveness? That is, what causes an account to fulfill its purpose as depicted above. Past research and discussions highlighted several factors as influencing the effectiveness of accounts in achieving their goal. Among other things, the credibility of the account giver, the degree to which the account is in accord with what most people would have used to account for the situation (the account’s normativeness), the degree to which the content of the account is in accordance with what the perceiver believes to be true (believability), and the
type of the account—the general form of the communication, e.g., excuse, justification etc. (for a review see Benoit, 1995). This lastly mentioned factor is the main focus of the present paper.

As suggested above, one of the factors believed to determine the likelihood that an account will be accepted is its type. This view implies that the effectiveness of an account is affected by the way an account is shaped. Namely, the degree of an account’s acceptance and its ability to fulfill its social function depends on whether the provided account is, for example, an excuse rather than a justification, or an apology rather than a denial. In the present paper we claim that, by and large, an account’s type as such has no role in determining its effectiveness. The main reason for this is that there is no predetermined effectiveness associated with an account that depends exclusively on its type. This claim, as much as it may seem obvious, goes against a long line of research that studied and discussed the role the type of account plays in determining its effectiveness (see review below). Consequently, we propose that, all else being equal, an account’s effectiveness is mostly determined by the consideration of its specific content, i.e. the specific story it tells, in light of the circumstances at hand. To the extent that this story fits the particular circumstances in a way that manages to improve the account giver’s image in the receiver’s eyes, the content of the account can be regarded as highly qualitative. However, if the story fails to present the account giver in a better light, its content can be regarded as being of poor or low quality. Hence, we refer to the ability of an account’s particular story to fulfill its intended goal as the content quality of the account. This concept is borrowed from the literature on persuasion where it refers to the quality of the arguments contained in a persuasion message (Eagly & Chaiken, 1993; Petty & Cacioppo, 1986). We further suggest that content quality of accounts is measured by the receiver via several judgments already mentioned in the literature such as truthfulness, reasonableness, and normativeness. These judgments are based on the evaluation of the account’s content against the background of different types of information available to the audience.

In sum, the main aim of this paper is to show that the type of the account has no role in the observer’s deciding whether or not to accept it, unlike what is suggested by an entire tradition of research. Instead, we suggest shifting the focus of research toward the study the role the content of the account plays in this context. To promote this direction, we consider possible mechanisms involved in the evaluation of the content quality of an account, one of them based on counterfactual thinking (see also Föllger & Cropanzano, 1998, 2001). Considering the relative neglect of research regarding the role of the content of accounts for their effectiveness despite some recognition of its importance in this context (Benoit, 1995; Schonbach, 1990, Weiner, 1992), this discussion also serves as a jumping off point for further research in this context. Finally, we will discuss the possibility that the consideration of an account’s content varies in degree of elaborativeness as a function of the social context in which the account giving behavior occurs.
Some views in the literature related to account acceptance tie its effectiveness to its type (e.g., Conlon & Murray, 1996; Hunter & McClelland, 1991; Itoi, Ohbuchi, & Fukuno, 1996; Shaw et al., 2003). In our view, such an approach is misguided. Before elaborating on this claim, we present a brief classification of accounts and the rational underlying it.

Classification of Accounts

Because accounts are meant to deal with questionable actions or situations associated with a certain person, his or her responsibility for the resulting outcome and the desirability of that outcome are the main aspects tackled by accounts. Accordingly, accounts may address one or both of these aspects in order to achieve the wished-for restoration. The type of the account represents the difference in the way accounts try to deal with the situation (see Itoi, Ohbuchi, & Fukuno, 1996).

Research in the field of account giving and impression management has highlighted a number of categorizations and typologies for accounts. For example, Scott and Lyman (1968) distinguished between two general types of accounts (excuses and justifications) while Schonbach (1990) has suggested four general types: concessions, excuses, justifications, and refusals/denials. The following typology and related definitions are consistent with the above as well as with other current typologies (see e.g., Hunter & McClelland, 1991; Itoi et al., 1996; Gonzales, Pederson, Manning, & Wetter, 1990; Schonbach, 1990; Weiner, Folks, Amirkham, & Verette, 1987; Weiner, Figueroa-Munoz, & Kakihara, 1991) and help clarify the way in which each type of account addresses the two components described above. These are, the person’s responsibility for bringing about a specific outcome and that outcome’s desirability (for a survey of account typologies, see Benoit, 1995). Following Benoit (1995) and Schonbach (1990), we identify four different types of accounts:

**Justification**—attempts to reduce the undesirability of the situation; one accepts responsibility for the questionable action, but denies the pejorative quality associated with it. The account giver provides a more positive interpretation for what otherwise would remain an undesirable situation (Austin, 1969; Cody & McLaughlin, 1990; Scoot & Lyman, 1968; Schonbach, 1990).

**Excuse**—attempts to reduce responsibility; one provides evidence that mitigates responsibility for the action that brought about the undesirable situation (Austin, 1969; Scott & Lyman, 1968; Schonbach, 1990).

**Concession**—accepts both the responsibility and the undesirability of the situation; one admits partial or full guilt, expresses regret, and offers compensation (Schlenker & Weigold, 1992; Schonbach, 1990; Tedeschi & Norman, 1985, Weiner, Graham, Peter, & Zmuidinas, 1991).
Denial/Refusal—denies responsibility or the undesirability of the situation, or both; one denies that the undesirable event occurred, suggests that others are responsible, or suggests that the accuser has no right to apportion blame (Schonbach, 1990; Schelenker, 1980).

Each of these types of accounts can serve an account giver in his/her attempt to change his/her image following the questionable situation with which he/she is associated. Each type of account may, equally, be successful in reaching that goal. As mentioned above, some views in the literature concerning the evaluation of accounts suggested that the type of the account is a factor that influences its effectiveness.

Research exploring the relation between the type of the account and its acceptance often relies on methodologies that present accounts whose type and structure has been defined in advance by the researcher. Subjects are then asked to assess different aspects of the situation that reflect the degree of account acceptance (see e.g., Bobocel, Agar, Meyer, & Irving, 1998; Hunter & McClelland, 1991; Itoi et al., 1996). However, results of these studies have been inconsistent. On the one hand, Riordan, Marlin, and Gidwani (1988) found that excuses and denials were more effective accounts than justifications, which were evaluated as generally unacceptable. Gonzales (1992) found that concessions and excuses were more successful than denials in creating a positive impression of the offender. Other research found justification to be more effective than excuses or concessions (Bobocel et al., 1998; Hale, 1987; Schonbach, 1990). Nevertheless, other research failed to show an overall superiority for any type of account (e.g., Riorden, Marlin, & Kellogg, 1983; Shields, 1979).

A recent meta-analysis review comparing the effectiveness of justifications and excuses in the organizational context found that excuses had an advantage (Shaw et al., 2003). One may assert that in the face of a research project that compiled the results of many different studies, the results of a single study that presents contradictory findings should remain silent. If a meta-analytic examination proved that excuses are more effective than justifications, then this is most likely the case. Nonetheless, though we do not deny the facts revealed by this analysis, in our view this result does not necessarily indicate that an internal quality that differentiates these types of accounts is responsible for the difference in effectiveness. As we claim further on, the findings of the meta-analysis may just reflect the fact that it is harder to come up with a high quality justification than it is to provide a high quality excuse, as also suggested by the researchers who conducted that meta-analysis (Shaw et al., 2003).

In addition, at least some of the conflicting results may be the result of different sources, among other things, differences in the dependent variables measured (e.g., target’s emotional reactions vs. perceived fairness) or differences in the experimental settings. Another source for such conflicting results may stem from a lack of control over the content of the specific account itself (see also Benoit, 1995; Schonbach, 1990). This last possibility is linked to the more general problem of the rationale behind linking an account’s type to its effectiveness.
The Assumed Relation between the Effectiveness of Accounts and their Type

The claim concerning a relationship between an account’s type and its effectiveness forces the proponents of such a view to make one main assumption: that the type of the account is associated with or defined by a certain intrinsic quality. Put differently, if different types of accounts differ in the extent to which they can achieve their similar intended goal, then one must assume that regardless of the specific content of the account, one type of account is more effective than the other. Accordingly, for example, one may hypothesize that all else being equal, an apology will lead to better restoration of the situation in comparison with an excuse or a justification due to the intrinsic effectiveness of an apology. Indeed, some have suggested that because an apology involves an admission of guilt and an implicit promise of better behavior in the future, it is more effective than an excuse or a justification (Hunter & McClelland, 1991). The general assumption linking an account’s effectiveness to its type, taken further, may imply that people’s choices of accounts reflect the level of effectiveness they wish to achieve.

In considering the validity of this assumption, it will be helpful to consider again what the classification of accounts entails and how it is related to these assumptions. As the classification above implies, the type of the account reflects the issue of how the account handles the question of an account giver’s responsibility for what happened and/or how it reshapes the nature of the outcome. If the type of the account is tied to its effectiveness, then this means that one way of dealing with responsibility and the nature of the outcome is superior to others regardless of the particular situation, i.e., the specific problem that requires the account. Thus, for example, the elimination of responsibility, i.e., the excuse account type, may be assumed to lead to better results across all situations than does making the outcome seem desirable, i.e., the justification account type.

The problem with this assumption is that it fails to consider the fact that any account tries to reach its goal by telling a specific story. In order for this story to be successful, it must consider the circumstances at hand, including any relevant information the observer may have. This implies that a successful decrease in responsibility or a successful restructuring of the situation is strongly dependent on the content of the account in relation to the circumstances. Accordingly, a good account is one that tells a story that manages to achieve the goal intended for its type. In contrast, a weak account is one that tells a story that fails to reach its intended goal as defined by the type of the account. Thus, the effectiveness of an excuse is reflected in the extent to which it indeed manages to reduce or eliminate responsibility. Likewise, the effectiveness of a justification is reflected in the extent to which it succeeds in convincing others that the outcome is desirable. This means that for any given situation the account giver has potentially different excuses and different justifications to offer and which differ in their effectiveness.
Importantly, even an apology, a type of account that can be seen as relatively uniform, may take somewhat different shapes under different circumstances. Considering this variance in accounts’ effectiveness within a given type, it is not entirely clear that any account of a given type must be superior over any account of another type across situations. Consequently, one may imagine a strong, convincing excuse and an implausible justification, or vice versa. Thus, depending on the circumstances, one particular type of account telling one story may be more effective than another type of account telling its own story. Likewise, holding both types of accounts stable, while changing the story of one of the accounts, may reverse the relative effectiveness of the accounts.

Consider, as an example, accounts used in Shields’s (1979) research in which subjects had to judge excuse and justification accounts offered by a person who had taken a lighter from a store without paying. In one of the excuse stories, subjects were told that the man had had a couple of beers. In one of the justification stories, subjects were told that he had bought a number of things from this store before, so in a way he had already paid for the lighter. Not surprisingly, excuses were found to be more effective in this context. These accounts were in accordance with their defined type: the excuse was an attempt to reduce responsibility and the justification an attempt to change the frame into a more positive one. Now consider the following justification for the same situation: a fire had broken out near the store and the man needed the lighter urgently in order to melt the ice that prevented a fire hydrant from being opened. This is also a justification as far as type is concerned; yet the quality of the content is likely to make it a far more acceptable account. As this example indicates, one cannot assume an overarching effectiveness that is dependent on an account’s type and independent of its content considering the circumstances at hand.

Although this example helps to prove our claim, one may still claim that the way we understand the assumed relationship between an account’s type and its effectiveness is taken too far. That is, the tie between an account’s type and its value does not assume that a particular type of account is better or worse than another type regardless of its specific content but rather that the best possible content of one type of account is always more effective than the best possible content of another type of account. In other words, for example, a successful excuse is always less effective than a successful apology. Although, based on the way the above-mentioned line of research examined the suggested relationship, it is not clear that this is what it meant. Nevertheless, one can assume that this is a more reasonable and feasible claim. However, this option too, in our view, cannot be supported. As we noted above, in order for an account to be effective, it must consider the circumstances including what the observer believes and knows. This severely constrains the range of possible effective accounts for any given situation. For this reason, on some occasions, a certain type of account is implausible yet given other circumstances this type of account should be considered if one is strongly motivated to improve his or her image. For example, if
one is known for sure by the observer to be responsible for a brutal murder, a
denial of responsibility is a very bad choice for an account. In this case an apology
expressing regret is likely to lead to better results. However, if the person’s
blame is uncertain, a decisive denial may be a far better choice than an apology.
This indicates that the choice of an account is very sensitive to the particular
circumstances surrounding it. Situational constraints in a particular context may
exclude a certain type of account from being considered because it is clear to the
account giver that it is ineffective. Hence one cannot assume superiority for a
particular type of account across situations. This is true even if that specific
account contains the best possible content because that particular way of handling
the situation is unreasonable under the given circumstances, as demonstrated by
the above example.

Ignoring for a moment our criticism of the view connecting the account’s type
to its effectiveness, we wish to claim that even if this view is true, there is no
reasonable way of proving it. The reasoning behind this is that one cannot
examine the effect of a certain account without attaching to it a specific content
and testing it in a specific context. Ergo, any research addressing the role of an
account’s type for its effectiveness will be strongly affected by the specific account
and context used. As also apparent in the research example cited above (Shields,
1979), a manipulation of the type of account is seriously confounded with
differences in the quality of the content of the account. Further, even a compar-
ison of a large set of accounts in which type is held constant and only content and
context are varied is not immune from such a difficulty. If anything, such an effort
is expected to result in inconsistent evidence as the above brief review implies.
This is also the reason why even a meta-analytic strategy will not necessarily serve
as a good research strategy for this question.

Furthermore, as suggested above, accounts may differ in terms of the ease of
finding high quality stories that will achieve their intended goal. For example,
while excuses aspire to reduce perceived responsibility, justifications try to con-
vince the receiver that a given outcome was actually desirable. It is reasonable to
assume that under many situations the responsibility of a given transgressor is less
clear than the quality or implication of a given outcome. This discrepancy reflects
the relative ease with which one can tell a convincing story that reduces respon-
sibility as opposed to the relative difficulty of telling a convincing story about why
what is initially regarded as undesirable should be seen as desirable. Hence, this
could be a reason why in some research or even in a meta-analytic exploration of
many studies excuses will emerge as more successful than justifications. It is easier
to come up with a high quality excuse than a high quality justification (see also
Shaw et al., 2003). Again, this does not mean that excuses as such are more
effective than justifications, only that excuses are more likely to entail a convincing
story than justifications. Then the question remains: is this an indication that an
excuse is more effective than a justification? In our view the answer is no. Similar
differences can also exist between other types of accounts.
In a final overview of the above discussion, we further wish to question why in the first place there should be any superiority for a particular type of account over another, across situations? Why should a certain way of addressing one’s responsibility for a situation and/or a situation’s desirability be more effective in inducing a better image in an observer’s eyes? To the best of our knowledge most of the discussions suggesting such a connection fail to provide a good reason for assuming it.

To summarize this part of the paper, we suggest that the view that assumes a role for an account’s type in determining its evaluation should not be accepted because it is based on unsound assumptions. People do make choices between the different types of accounts they try to provide. This fact taken together with the reasonable assumption that under most circumstances involving accounts people are truly motivated to rectify the situation is a further reason to believe that people choose which account to use based on different considerations rather than according to the effectiveness they wish to achieve. Importantly, the case we have tried to make here does not deny the possibility that the labeling of an account may at times be associated with its acceptance (see also Hunter & McClelland, 1991). This seems to be the case, for example, in the Hebrew language in which less successful accounts tend to be labeled as excuses. However, such less acceptable accounts are not necessarily actual excuses if one considers the way the explanation tries to deal with the situation. Thus, this may reflect the way these labels are used in daily language rather than some intrinsic quality associated with that type of the account according to their classification as presented above or any other classification in relevant literature.

Apparent from the above discussion is that an account’s specific content in relation to the circumstances plays a significant role in determining its effectiveness. More specifically, it suggests that the specific story the account provides is a very important parameter influencing its acceptance. That is, the quality of the content of an account plays a major role in its weighing up by the observer. We futhermore suggest that the quality of the account is measured using various judgments that evaluate the account against the background of information held by the observer. Such information includes facts and norms that are relevant to the specific situation. This implies the existence of a set of comparative evaluations or judgments that assess the account. Among these judgments are the account’s truth-value, its reasonableness, normativness, and appropriateness. Provided that some situational factors such as the credibility of the account giver, the relationship he or she has with the listener and the listener’s motivation to scrutinize the account are kept constant, each of the above-mentioned judgments can contribute to the overall likelihood that the account will be effective (for a similar view see also Blumstein, Carssow, Hall, Hawkins, Hoffman, Ishem, Maurer, Spens, Taylor & Zimmerman, 1974). In the following we discuss how the account’s quality can be defined and assessed and present in more detail two possible mechanisms involved in evaluating the content quality of accounts.
The Content Quality of Accounts

As indicated above, we suggest that the content quality of accounts influences the effectiveness of an account by determining, among other things, judgments such as believability and plausibility; factors already suggested in the literature to be involved in the honoring of accounts (Benoit, 1995). Following definitions of argument quality in the persuasion literature (Eagly & Chaiken, 1993; Petty & Cacioppo, 1986), the content quality of accounts can be defined as the extent to which the content is perceived by the recipient as convincing and cogent versus unconvincing and specious. There is little doubt that people will differ in their perceptions of content quality. However, there are still normative standards that will influence most peoples’ perceptions of quality. As such, there may be a set of definable factors that help to determine content quality. Although little is known about what these factors may be, we suggest two such possible factors; believability and the perceived appropriateness of the action that led to the situation.

In order for an account to be accepted it must be seen as truthful or at least not be suspected as involving a lie. An observer evaluates the truth-value of a given account by the extent to which the account stands in accord with facts known to the observer. Any discrepancy increases the chances that the account will be rejected and thus the account ends up as ineffective or even counterproductive. This process of evaluating the truth-value of an account is consistent with the correspondence theory of truth adopted by many philosophers (see, e.g., Schmitt, 1995). Thus, assessment of correspondence is assumed to be one factor determining the content quality.

Another factor determining content quality is what we term appropriateness. This is the extent to which the content of the account describes an action that matches what is perceived by the observer as acceptable, given the circumstances. People hold various views regarding what is and is not suitable in a given situation. These views are shaped by experience, norms, and social prescriptions and, therefore, serve as background for the assessment of the account (see also Tetlock, 1992). In any case in which an account conflicts or deviates from such a view, the account’s effectiveness is impaired. In making this assessment of appropriateness we assume that people consider possible alternative courses of action that the account giver might have taken or can take (if the account is communicated prior to a planned action). To the extent that these alternatives could have led to a better outcome than the action taken, and to the extent that the account fails to address these alternatives, the less satisfactory the account will be deemed. Moreover, the more salient and the more plausible such alternatives appear, the less satisfactory the account. This proposed process is directly derived from research on counterfactual thinking—the mental construction of alternatives to factual events (Boninger, Gleicher, & Strathman; Kahneman & Miller, 1986; Kahneman & Tversky, 1982; Roese & Olson, 1995). Counterfactual thinking has been shown to play a central role in social perception, including the assessment of causality,
judgments of victim compensation, and attributions of responsibility and blame (Miller & McFarland, 1986; Miller, Turnbull, & McFarland, 1990; Roese & Olson, 1995; Wells & Gavanski, 1989). These assessments, which account givers often attempt to influence, are directly relevant to the evaluation of accounts. Thus, we suggest that the consideration of counterfactual alternatives is an important factor in determining the satisfying nature of accounts. This proposition is in accordance with the general idea that the content of accounts is assessed against the background of information available to the observer, in this case, norms and prescriptions.

More specifically, we suggest that when people experience a negative event that they think was caused by another, they are likely to generate alternative courses of action that the perpetrator could have taken and that may have prevented the outcome (Gleicher, Kost, Baker, Strathman, Richman, & Sherman, 1990; Wells & Gavanski, 1989). The specific alternative courses of action that are generated may stem from past experience, beliefs, norms, or other information that may influence the saliency of plausible alternatives. Once the perpetrator gives his/her account for the situation, these prior speculations may play a role in the evaluation of the account offered. This suggests that an account will be most effective in the eyes of the recipient when it addresses not only what was done, but also what was not done. In other words, the account must stand up well when compared with alternatives that are salient to the recipient. Therefore, we suggest that comparing the given account to its alternatives will influence the extent to which the account is found to be satisfactory. The idea that counterfactual thinking is involved in the process of the evaluation of accounts fits the fairness theory suggested by Folger and Cropanzano (1998, 2001).

Fairness theory links blame attribution and perception of accountability to the process of counterfactual thinking. According to this theory, people apportion blame for undesirable outcomes if and when they perceive another as one that could have acted differently (could counterfactual) and should have acted differently (should counterfactual). Each of these two types of counterfactuals is related to a different type of account. Excuses operate to decrease perceived responsibility and hence also decrease the likelihood that a “could counterfactual”, if evoked, will end with the conclusion that the person could have acted differently. In contrast, justifications are supposed to support the outcome and thus decrease the likelihood that a “should counterfactual”, if evoked, will lead to a thought that the transgressor should have acted differently (see also Shaw et al., 2003). Some recent research tried to examine the differential effectiveness of these two types of accounts via the lenses of fairness theory and counterfactual thinking. These examinations found that excuses (could explanations) were somewhat more effective than justifications (should explanations) (Gilliland, Groth, Baker IV, Dew, Polly & Langdon, 2001; Shaw et al., 2003). Nevertheless, as also these authors note, this effect is not necessarily due to an intrinsic quality of such accounts but rather due to the quality of the content of the specific accounts. This is possible
because it is easier to generate qualitative could explanations than qualitative should explanations, as claimed above. In considering the effect of both believability and appropriateness on an account’s effectiveness, when the content of the account is perceived as truthful and appropriate, it will be perceived as convincing and cogent (of high quality). Conversely, when the content of an account fails to lead to such judgments, it will be perceived as unconvincing and spurious (of low quality).

To sum up, in line with common sense but contrary to an entire line of research in this paper we suggested that the type of the account has no direct role in determining the effectiveness of an account as some have suggested. Instead, the account’s specific content that takes into consideration the situation at hand is a central factor determining its value. This factor is evaluated by a set of judgments including believability and appropriateness that assess the content’s quality by comparing it against the background of various types of information. We suggest that the same processes may be involved in the work of generating accounts including in the case of justifications to the self. Accordingly, it may serve as a mechanism that helps to create convincing accounts. Finally, although we assume that these processes are relevant across different social settings in which accounts are weighed, the extent to which listeners choose to be engaged deeply in such processes when assessing others’ accounts may vary across such settings. Like in the context of persuasion, one may expect that as the situation becomes more relevant to the audience and his or her ability to process information increases, the more these processes come to play. This expectation derives directly from models of persuasion (Eagly & Chaiken, 1993; Petty & Cacioppo, 1986). Contrary to what we have suggested across this paper, this idea may also allow for a possibility that listeners of accounts occasionally decide whether to accept it or not based on its type if they process the information of the account superficially. This could be possible if the detection of the type of the account is possible with little mental processing that basically ignores the account’s specific content. In such a case the evaluation of accounts may rely on certain heuristics or rules of thumb that suggest which type of account is more effective. However, this still would suggest that the type of an account is of low importance when listeners weigh accounts carefully. Importantly, research failed to consider how level of processing affects the way listeners weigh accounts and under what circumstances evaluation of accounts is more or less elaborate. Accordingly, how the weighing of accounts and their creation via the suggested processes is affected by levels of processing and/or the social context in which it occurs is still an open question.

We believe that the suggestions made in this paper merit further research, especially, in relation to the mechanisms involved in the evaluation of the quality of an account. Finally, we suggest that it may be more fruitful to understand the circumstances under which a certain type of account is more or less effective while the type of the account is held constant but its content is varied than to compare the effectiveness of different types of accounts that also differ in terms of content.
quality. Such a research strategy would reveal important factors that affect the perceived effectiveness of accounts and maybe also their generation.

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REFERENCES


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