



ELSEVIER

## Review

# Development and plasticity of executive functions: A value-based account

Keertana Ganesan and Nikolaus Steinbeis

**Abstract**

Executive functions are core to multiple aspects of daily cognitive, social and affective functioning. An extensive body of work has charted developmental trajectories and neural substrates of executive functions through the lifespan. Robust associations between executive functions early in life, and later, wellbeing and success has led to considerable efforts to improve executive functions through bespoke interventions. Here, we discuss recent findings on the role of cost-benefit computations in how executive functions are deployed in development. We propose leveraging these insights to design more effective interventions for improving executive functions.

**Addresses**

Division of Psychology and Language Sciences, University College London, London, United Kingdom

Corresponding author: Ganesan, Keertana ([keertana.ganesan.18@ucl.ac.uk](mailto:keertana.ganesan.18@ucl.ac.uk))

**Current Opinion in Psychology** 2022, **44**:215–219

This review comes from a themed issue on **Adolescent Development (2022)**

Edited by **Lydia Krabbendam** and **Barbara Braams**

For complete overview about the section, refer [Adolescent Development \(2022\)](#)

Available online 23 September 2021

<https://doi.org/10.1016/j.copsyc.2021.09.012>

2352-250X/© 2021 Elsevier Ltd. All rights reserved.

**Keywords**

Executive functions, Cognitive control, Effort-related decision making.

**Introduction**

Achieving one's goals, be they immediate or long-term, requires control of thoughts and actions. Executive functions (EFs) describe a cluster of cognitive operations that enable such goal-directed behaviour [1,2], through stopping pre-potent responses and impulses (inhibition), manipulating and remembering goal-related information (working memory) and responding flexibly to changes in the environments (cognitive flexibility). EFs during infancy and childhood have been of particular interest to researchers and clinicians as they are predictive of later emotional, behavioural, and social wellbeing [3]. In this review, we examine the development and

neural underpinnings of EFs. We draw on recent insights on the role of (effort) costs and rewards to put forward a value-based account to EF development, with potential implications for intervention studies.

**Development of EFs**

Indicators of EFs emerge as early as infancy and undergo protracted development into early adulthood [4]. EFs develop particularly rapidly during early and middle childhood, before changing more steadily in adolescence [5–7]. Indeed, multiple studies have found that distinct domains of EFs mature at different stages [7,8]. Specifically, one study found that while children as young as 4-years old could inhibit response and remember information, the developmental progression of cognitive flexibility was longer with huge accuracy differences observed even between adolescents and adults [7]. These improvements in EFs during childhood may be underpinned by the maturation of late-developing cortices, particularly the prefrontal cortex [5,9], as well as parietal regions [5]. Extensive changes in frontal and parietal cortical volume and functional connectivity over development have been shown to mediate EF improvements [10,11]. However, in addition to shared neural substrates, separable brain regions related to the different domains of EF (i.e. inhibition, working memory, cognitive flexibility) have been identified [12,13]. Specifically, across all EF domains, activation was present in the bilateral frontal-parietal network, which has been proposed to be involved in modulating task-general aspects of EFs [12,14]. However, activity in regions such as the anterior cingulate cortex and inferior frontal gyrus was found to be particularly associated with inhibition [12,14,15]. In line with this, one study found that while working memory was associated with cortical thinning in areas, such as the superior parietal cortex, inhibition was primarily associated with cortical thinning in occipital and parietal regions, such as the pericalcarine cortex [11]. These findings are consistent with behavioural data reporting unitary yet distinct domains of EFs and may explain the differential developmental trajectories of executive function domains [7]. Taken together, childhood is a critical period for the development of brain regions that subservise EF abilities and, as such, might constitute a crucial developmental period to target the malleability of EFs.

## Training EFs

Given the importance of EFs and their link to later-life wellbeing, efforts to improve EFs through targeted interventions has attracted considerable interest from researchers [16]. Particular attention has been paid to child development given that EFs are subserved by late-developing brain areas and thus argued to be particularly malleable during childhood [17,18].

Overall, however, findings from intervention studies to date remain mixed [19,20●●]. Specifically, training studies have been successful at leading to near transfer (i.e. improvements within the same domain). For example, a meta-analysis showed that training studies based on a working memory intervention led to improvements in working memory [21]. However, interventions have been less successful in producing transfer to other, so-called far domains [19,21]. It has been argued that individual differences are likely to play a significant role in whether cognitive functions can be improved and if such improvements transfer to other domains [20●●]. For example, motivation likely plays a crucial role in determining training success and the extent of training transfer. Indeed, previous research has shown better training success in children with gamified designs [20]. Furthermore, motivation has been found to be a moderating factor of training effectiveness, with one study showing that engagement was linked to producing and maintaining training improvements [22]. This suggests that investigating individual factors, such as motivation, could help provide an integrative account to improve EFs through training interventions. This could also help explain why some training designs may be better suitable for some children and not suitable for others.

## A valuation-based framework for executive function development

In recent years, motivation has been suggested to play a key role in how EFs are deployed. This has led to a re-examination of EFs, less as competencies or abilities that change as a function of cortical maturation but more as resources that are recruited depending on the context [23–25●]. It has been argued for instance that inhibition of responses or manipulation of information is cognitively effortful, requiring attention and resources [2]. The use of EFs is thus highly sensitive to the value associated with the goal and the effort costs associated with the action to obtain it [26, 27●●]. One prominent theory posits that the decision to exert effort may be based on cost-value computations linked to the exertion of cognitive effort [27●●]. Specifically, given limited resources, individuals may compare the cost and value associated with effort exertion to decide if the effort is worthwhile. Doing so allows for efficient allocation of effort ensuring resources are not unnecessarily used or misapplied [27●●]. Developmentally, children as young

as 4-years have been documented to be sensitive to effort expenditure [28]. It is thus plausible that EF performance can at least, in part, be explained by motivation rather than abilities. Indeed, previous studies have shown that effort exertion explains performance, which in turn can explain task performance variability attributed to individual and developmental differences in ability [7,29–35]. Indeed, there have been documented age differences in effort sensitivity [31●, 36]. Specifically, when subtle prompts about effort were provided, only older children were able to direct their behaviour to avoid effort [31●, 36]. However, when effort costs were made explicit, children as young as 5 were able to avoid unnecessary effort exertion [30, 31●]. This suggests that any observed developmental patterns are contingent on how explicit task demands are made. It emphasises that especially when task demands are made explicit, children of all ages avoid effort, which may influence their performance on demanding tasks.

The reward has also been shown to exert a prominent influence on performance on EF tasks [37]. Consistent with observed neural signatures, adults have been shown to allocate more control on trials predicted to be more rewarding [38]. Similarly, children as young as 4-years old have been found to perform significantly better on EF tasks when they were informed about the reward they would receive or provided with reward-related feedback [23,24]. Developmental changes in reward sensitivity and their influence on EF performance have been shown to be linked to the continued maturation of corticostriatal connectivity from childhood to adulthood [39].

In sum, EF performance is, in part, based on the cost of performing the action or mental operation and the value associated with the goal. It is thus plausible that incentives offered for task performance do not adequately offset effort costs associated with EF tasks [30, 31●]. Therefore, children, in particular, may choose not to exert effort in EF tasks, given the limited cognitive resources available to them [40]. Such rational allocation of limited resources could be interpreted as poor abilities. The recently proposed Learned Value of Control model suggests that individuals estimate the value of exerting control based on the features of an environment [41]. Individuals gather information from their environment to estimate the degree to which control should be allocated [41] (i.e. learning to exert more control after performance is rewarded [42]). This a capacity for using and integrating changing information in the environment to dynamically adjust behaviour. Such an account poses a plausible framework for how children learn the cost-value associated with exerting control.

The key in designing interventions aiming to improve EF abilities may thus lie in focussing on associative learning strategies that rely on the accumulation of

information to learn if effortful control is necessary. Such a mechanistic approach could potentially be more effective at leading to transfer in and outside the lab. The aim of an intervention aimed at improving EFs should therefore not necessarily focus on simple quantitative increases in improvements (i.e. greater working memory span; faster stop-signal reaction times), but rather target the *optimal use* of EFs, such as increasing the efficiency with how limited resources can be used to obtain desired outcomes.

### Implications for adolescence

Adolescence is a crucial phase where more complex EF skills such as performance monitoring and emotion regulation mature [43,44]. Despite improved EFs, adolescence is also marked by a peak of mental health problems [45]. With rising social pressure and the onset of puberty, adolescence is a period of heightened vulnerability to experience socio-affective problems, such as depression and anxiety [46••]. Improving EFs could be integral to better mental health outcomes. For instance, mental health problems, such as depression and anxiety, are characterised by increased levels of rumination and worry [47,48]. Poorer attentional control could lead to individuals being more vulnerable to such dysfunctional cognitive styles [48]. Indeed, abnormal attentional control and emotion regulation has been demonstrated to play a significant role in vulnerability to depression and anxiety [47,48]. Tackling these EFs may be crucial to improve emotional wellbeing. Indeed, interventions based on working memory have shown promise in improving depression and anxiety in both clinical and non-clinical adolescent populations [49,50]. Strikingly, improvements in depression were found to be modulated by greater frontal-parietal network activity, a network implicated in both EFs and also emotional control specifically [49].

While we observe these poor emotional outcomes in adolescence, an earlier preventive strategy might be necessary. Indeed, one article showed earlier self-regulatory abilities to be associated with later self-regulation in adolescence [51]. More directly, another article found that children with impulsivity problems were more likely to have anxiety and emotional problems in adolescence [46••]. This suggests that although mental health problems peak in adolescence, vulnerabilities for these problems can be identified in childhood, which reinforces the need for interventions to prevent later mental health problems by tackling potential EF dysfunction in childhood [3,51].

### Conclusions and future directions

Childhood EFs are an important predictor for behavioural, emotional and social wellbeing later in life and particularly in adolescence. Prior work has focused on enhancing EF abilities but with limited success. We

suggest that examining EF as value-based may offer a radical shift in understanding EF development. Intervention designs could benefit hugely from this and could target training motivation and effort expenditure. Training these core mechanisms may improve the optimal use of EFs and transfer them into real-life contexts. Better training effectiveness could lead to better EFs and reduce mental health vulnerabilities in adolescence.

### Conflict of interest statement

Nothing declared.

### Acknowledgements

Nikolaus Steinbeis is funded by an ERC Starting Grant, a Research Grant from the Jacobs Foundation and a grant from the ESRC. The authors would like to thank Jesse Niebaum and Dr Roser Cañigueral for their input and feedback on earlier manuscript drafts.

### References

- Papers of particular interest, published within the period of review, have been highlighted as:
- of special interest
  - of outstanding interest
1. Diamond A: **Executive functions**. *Annu Rev Psychol* 2013, **64**, <https://doi.org/10.1146/annurev-psych-113011-143750>.
  2. Botvinick M, Braver T: **Motivation and cognitive control: from behavior to neural mechanism**. *Annu Rev Psychol* 2015, **66**, <https://doi.org/10.1146/annurev-psych-010814-015044>.
  3. Moffitt TE, Arseneault L, Belsky D, Dickson N, Hancox RJ, Harrington HL, et al.: **A gradient of childhood self-control predicts health, wealth, and public safety**. *Proc Natl Acad Sci USA* 2011, **108**, <https://doi.org/10.1073/pnas.1010076108>.
  4. Wiebe SA, Karbach J: **Executive function: development across the life span, executive function: development across the life span**. 2017:1–286, <https://doi.org/10.4324/9781315160719/EXECUTIVE-FUNCTION-SANDRA-WIEBE-JULIA-KARBACH>.
  5. Fiske A, Holmboe K: **Neural substrates of early executive function development**. *Dev Rev* 2019, **52**:42–62, <https://doi.org/10.1016/j.dr.2019.100866>.
  6. Garon N, Smith IM, Bryson SE: **A novel executive function battery for preschoolers: sensitivity to age differences**. *Child Neuropsychol*: 2013, **20**:713–736, <https://doi.org/10.1080/09297049.2013.857650>.
  7. Davidson MC, Amso D, Anderson LC, Diamond A: **Development of cognitive control and executive functions from 4 to 13 years: evidence from manipulations of memory, inhibition, and task switching**. *Neuropsychologia* 2006, **44**:2037–2078, <https://doi.org/10.1016/j.neuropsychologia.2006.02.006>.
  8. Xu F, Han Y, Sabbagh MA, Wang T, Ren X, Li C: **Developmental differences in the structure of executive function in middle childhood and adolescence**. *PLoS One* 2013, **8**:77770, <https://doi.org/10.1371/journal.pone.0077770>.
  9. Shanmugan S, Satterthwaite TD: **Neural markers of the development of executive function: relevance for education**. *Curr Opin Behav Sci* 2016, **10**:7–13, <https://doi.org/10.1016/j.cobeha.2016.04.007>.
  10. Buss AT, Spencer JP: **Changes in frontal and posterior cortical activity underlie the early emergence of executive function**. *Dev Sci* 2018, **21**, <https://doi.org/10.1111/desc.12602>.
  11. Tamnes CK, Østby Y, Fjell AM, Westlye LT, Due-Tønnessen P, Walhovd KB: **Brain maturation in adolescence and young adulthood: regional age-related changes in cortical thickness and white matter volume and microstructure**. *Cerebr Cortex* 2010, **20**:534–548, <https://doi.org/10.1093/cercor/bhp118>.

12. McKenna R, Rushe T, Woodcock KA: **Informing the structure of executive function in children: a meta-analysis of functional neuroimaging data.** *Front Hum Neurosci* 2017, **11**:154, <https://doi.org/10.3389/fnhum.2017.00154>.
13. Collette F, Hogge M, Salmon E, van der Linden M: **Exploration of the neural substrates of executive functioning by functional neuroimaging.** *Neuroscience* 2006, **139**:209–221, <https://doi.org/10.1016/j.neuroscience.2005.05.035>.
14. Cole MW, Reynolds JR, Power JD, Repovs G, Anticevic A, Braver TS: **Multi-task connectivity reveals flexible hubs for adaptive task control.** *Nat Neurosci* 2013, **16**:1348–1355, <https://doi.org/10.1038/nn.3470>.
15. He L, Liu W, Zhuang K, Meng J, Qiu J: **Executive function-related functional connectomes predict intellectual abilities.** *Intelligence* 2021, **85**:101527, <https://doi.org/10.1016/j.inTELL.2021.101527>.
16. Wass Sv, Scerif G, Johnson MH: **Training attentional control and working memory - is younger, better?** *Dev Rev* 2012:32, <https://doi.org/10.1016/j.dr.2012.07.001>.
17. Thompson A, Steinbeis N: **Sensitive periods in executive function development.** *Curr Opin Behav Sci* 2020, **36**:98–105, <https://doi.org/10.1016/j.cobeha.2020.08.001>.
18. Diamond A: **Why improving and assessing executive functions early in life is critical.** In *Executive function in preschool-age children: integrating measurement, neurodevelopment, and translational research.* American Psychological Association; 2015:11–43, <https://doi.org/10.1037/14797-002>.
19. Diamond A, Ling DS: **Conclusions about interventions, programs, and approaches for improving executive functions that appear justified and those that, despite much hype, do not.** *Dev Cognitive Neurosci* 2016, **18**:34–48, <https://doi.org/10.1016/j.dcn.2015.11.005>.
20. Smid CR, Karbach J, Steinbeis N: **Toward a science of effective cognitive training.** *Curr Dir Psychol Sci* 2020, **29**:531–537, <https://doi.org/10.1177/0963721420951599>.  
This review paper puts forward a clear framework that training interventions should follow to ensure training success of executive functions.
21. Sala G, Gobet F: **Working memory training in typically developing children: a meta-analysis of the available evidence.** *Dev Psychol* 2017, **53**:671–685, <https://doi.org/10.1037/DEV0000265>.
22. Johann VE, Karbach J: **Effects of game-based and standard executive control training on cognitive and academic abilities in elementary school children.** *Dev Sci* 2020, **23**, e12866, <https://doi.org/10.1111/DESC.12866>.
23. Qu L, Finestone DL, Qin LJ, Reena LZ: **Focused but fixed: the impact of expectation of external rewards on inhibitory control and flexibility in preschoolers.** *Emotion* 2013, **13**:562–572, <https://doi.org/10.1037/A0027263>.
24. Tarullo AR, Nayak S, John AM, Doan SN: **Performance effects of reward-related feedback on the dimensional change card sort task.** *J Genet Psychol* 2018, **179**:171–175, <https://doi.org/10.1080/00221325.2018.1466264>.
25. Doebel S: **Rethinking executive function and its development.** • *Perspect Psychol Sci* 2020, **15**:942–956, <https://doi.org/10.1177/1745691620904771>.  
This review paper argues that highlights the role environment and context may play in executive function development.
26. Sayaló C, Badre D: **Neural systems underlying the learning of cognitive effort costs.** *Cognitive, Affective and Behavioral Neuroscience*. 2021:1–19, <https://doi.org/10.3758/s13415-021-00893-x>.
27. Shenhav A, Musslick S, Lieder F, Kool W, Griffiths TL, Cohen JD, et al.: **Toward a rational and mechanistic account of mental effort.** *Annu Rev Neurosci* 2017, **40**:99–124, <https://doi.org/10.1146/annurev-neuro-072116-031526>.  
Account of cost-value computations that may underlie decisions to exert mental effort.
28. Leonard JA, Garcia A, Schulz LE: **How adults' actions, outcomes, and testimony affect preschoolers' persistence.** *Child Dev* 2020, **91**:1254–1271, <https://doi.org/10.1111/cdev.13305>.
29. Chevalier N, Huber KL, Wiebe SA, Espy KA: **Qualitative change in executive control during childhood and adulthood.** *Cognition* 2013, **128**:1–12, <https://doi.org/10.1016/j.cognition.2013.02.012>.
30. Chevalier N: **Willing to think hard? The subjective value of cognitive effort in children.** *Child Dev* 2018, **89**:1283–1295, <https://doi.org/10.1111/cdev.12805>.
31. Ganesan K, Steinbeis N: **Effort-related decision-making and its underlying processes during childhood.** *Dev Psychol* 2020, <https://doi.org/10.31234/OSF.IO/UXJQ6>.  
This work examines developmental patterns of effort exertion in children and shows that how explicit effort is made may be a key feature in effort-based decisions.
32. Foussias G, Siddiqui I, Fervaha G, Mann S, McDonald K, Agid O, et al.: **Motivated to do well: an examination of the relationships between motivation, effort, and cognitive performance in schizophrenia.** *Schizophr Res* 2014, **166**:276–282, <https://doi.org/10.1016/j.schres.2015.05.019>.
33. Salamone JD, Correa M, Yohn S, Lopez Cruz L, San Miguel N, Alatorre L: **The pharmacology of effort-related choice behavior: dopamine, depression, and individual differences.** *Behav Process* 2016, **127**:3–17, <https://doi.org/10.1016/j.beproc.2016.02.008>.
34. Westbrook A, van den Bosch R, Määttä JI, Hofmans L, Papadopetraki D, Cools R, et al.: **Dopamine promotes cognitive effort by biasing the benefits versus costs of cognitive work.** *Science* 2020, **367**:1362–1366, <https://doi.org/10.1126/science.aaz5891>.
35. Umemoto A, Holroyd CB: **Task-specific effects of reward on task switching.** *Psychol Res* 2015, **79**:698–707, <https://doi.org/10.1007/s00426-014-0595-z>.
36. Niebaum JC, Chevalier N, Guild RM, Munakata Y: **Adaptive control and the avoidance of cognitive control demands across development.** *Neuropsychologia* 2019, **123**:152–158, <https://doi.org/10.1016/j.neuropsychologia.2018.04.029>.
37. Lertladdaluck K, Chutabhakdikul N, Chevalier N, Moriguchi Y: **Effects of social and nonsocial reward on executive function in preschoolers.** *Brain Behav* 2020, **10**, <https://doi.org/10.1002/BRB3.1763>.
38. Frömer R, Lin H, Dean Wolf CK, Inzlicht M, Shenhav A: **Expectations of reward and efficacy guide cognitive control allocation.** *Nat Commun* 2021, **12**:1–11, <https://doi.org/10.1038/s41467-021-21315-z>.
39. Insel C, Kastman EK, Glenn CR, Somerville LH: **Development of corticostriatal connectivity constrains goal-directed behavior during adolescence.** *Nat Commun* 2017, **8**:1–10, <https://doi.org/10.1038/s41467-017-01369-8>.
40. Ruel A, Devine S, Eppinger B: **Resource-rational approach to meta-control problems across the lifespan.** *Wiley Interdisciplin Rev: Cognit Sci* 2021, **12**:e1556, <https://doi.org/10.1002/WCS.1556>.
41. Lieder F, Shenhav A, Musslick S, Griffiths TL: **Rational meta-reasoning and the plasticity of cognitive control.** *PLoS Comput Biol* 2018, **14**, e1006043, <https://doi.org/10.1371/JOURNAL.PCBI.1006043>.
42. Braem S, Verguts T, Roggeman C, Notebaert W: **Reward modulates adaptations to conflict.** *Cognition* 2012, **125**:324–332, <https://doi.org/10.1016/J.COGNITION.2012.07.015>.
43. Davidson MC, Amso D, Anderson LC, Diamond A: **Development of cognitive control and executive functions from 4 to 13 years: evidence from manipulations of memory, inhibition, and task switching.** *Neuropsychologia* 2006, **44**:2037–2078, <https://doi.org/10.1016/j.neuropsychologia.2006.02.006>.
44. Crone EA, Peters S, Steinbeis N: **Executive function development in adolescence.** *Executive Funct* 2019:44–58, <https://doi.org/10.4324/9781315160719-4/EXECUTIVE-FUNCTION-DEVELOPMENT-ADOLESCENCE-EVELINE-CRONE-SABINE-PETERS-NIKOLAUS-STEINBEIS>.
45. Costello EJ, Copeland W, Angold A: **Trends in psychopathology across the adolescent years: what changes when children become adolescents, and when adolescents become**

adults? *J Child Psychol Psychiatry Allied Discip* 2011, **52**:1015, <https://doi.org/10.1111/J.1469-7610.2011.02446.X>.

46. Bathelt J, Vignoles A, Astle DE: **Just a phase? Mapping the transition of behavioural problems from childhood to adolescence.** *Soc Psychiatr Psychiatr Epidemiol* 2021, **56**: 821–836, <https://doi.org/10.1007/S00127-020-02014-4>.
- This work establishes transitions of emotional and behavioural problems from childhood to adolescence. Strikingly, children with impulsivity were more likely to have problems with anxiety and emotion in adolescence.
47. Gustavson DE, du Pont A, Whisman MA, Miyake A: **Evidence for transdiagnostic repetitive negative thinking and its association with rumination, worry, and depression and anxiety symptoms: a commonality analysis.** *Collabra: Psychology* 2018, **4**:1–18, <https://doi.org/10.1525/COLLABRA.128>.
48. Hsu KJ, Beard C, Rifkin L, Dillon DG, Pizzagalli DA, Björgvinsson T: **Transdiagnostic mechanisms in depression and anxiety: the role of rumination and attentional control.** *J Affect Disord* 2015, **188**:22–27, <https://doi.org/10.1016/J.JAD.2015.08.008>.
49. Schweizer S, Grahn J, Hampshire A, Mobbs D, Dalgleish T: **Training the emotional brain: improving affective control through emotional working memory training.** *J Neurosci* 2013, **33**:5301–5311, <https://doi.org/10.1523/JNEUROSCI.2593-12.2013>.
50. Beloe P, Derakshan N: **Adaptive working memory training can reduce anxiety and depression vulnerability in adolescents.** *Dev Sci* 2020, **23**, e12831, <https://doi.org/10.1111/DESC.12831>.
51. Berthelsen D, Hayes N, White SLJ, Williams KE: **Executive function in adolescence: associations with child and family risk factors and self-regulation in early childhood.** *Front Psychol* 2017, **8**, <https://doi.org/10.3389/fpsyg.2017.00903>.