

Corporate Leadership and Accountability: A Systematic and Comprehensive Exploration

Alfi Syahri^{1*}, Yunia Wardi², Ilham Thaib³, Hendrik Heri Sandi⁴
Faculty of Economics and Business, Universitas Negeri Padang, Indonesia
Corresponding Author: Alfi Syahri arialfi09@gmail.com

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ABSTRACT

Increased corporate leadership and accountability have been a major spotlight in the modern business world. Using the Systematic Literature Review (SLR) Method, we analyzed 20 related articles from the google scholar search engine and various database to deepen our understanding of the relationship between these two aspects. Our findings confirm that strong leadership is a key driver in shaping a culture of accountability across the organization. The importance of effective leadership in building commitment to the principles of accountability cannot be underestimated. The results of this review provide a deeper understanding of how leadership dynamics affect corporate accountability practices. Every corporate has different organizational natures (contexts) in which the style of leadership will follow. But we suggest that every corporate consider other factors that can have effects on accountability. The implications of these findings are particularly relevant for business practitioners and researchers, as they highlight the importance of strengthening leadership as key to creating an environment that fosters good accountability across organizational structures. With a better understanding of the interactions between these two elements, stakeholders can take more appropriate steps to improve their organization's performance. This study highlights the importance of strengthening leadership to enhance corporate accountability.

INTRODUCTION

Improvisation of leadership and corporate accountability are important aspects of the success of modern organizations. In this era characterized by uncertainty and rapid change, organizations need leaders who can guide them through complex challenges while maintaining a high level of accountability (Musaigawa, 2023). A good yet effective and efficient leader will apply better leadership in governance (Madanchian et al., 2017). But every leader has a different leadership style that is mainly categorized into several types. The leader's performance in an organization, company, or even governance could be measured in accountability, an indication that the leadership styles delivered perfectly. But this theory does not apply in every case, because we must consider other factors such as culture (John & Chattopadhyay, 2015). So, it is needed to understand the relation between leadership style and accountability to find the influencing factors to improve it. The improvement of leadership and governance accountability will be valuable for institution, organization, company, and governance to upgrade its performance. In this study, a systematic review of the literature (SLR) can provide valuable understandings to the connection between style of leadership and corporate accountability.

LITERATURE REVIEW

The Influence of Leadership on Corporate Accountability

Previous research has shown that effective leadership contributes positively to corporate accountability levels (Sonmez Cakir & Adiguzel, 2020). Transformational leadership, for example, has been shown to be associated with improved accountability practices within organizations (Deng et al., 2022). Agency theory also supports the idea that strong leadership can encourage more responsible and transparent decision-making. But combining agency and stewardess theory can improve the performance in governance of agencies (Schillemans & Bjurstrom, 2019). Based on this research and theory, a hypothesis is formulated that there is a positive relationship between leadership style and the level of corporate accountability.

H1: There is a positive relationship between leadership style and corporate accountability levels

Concepts of Leadership and Corporate Accountability

These are several leadership styles according to (Bwalya, 2023).

1. Transformational Leadership

Transformational leadership is known for its ability to motivate, inspire, and reinforce the commitment of organizational members to achieve goals greater than personal interests. In the context of corporate accountability, transformational leadership is often associated with efforts to create an organizational culture that promotes transparency, accountability, and integrity. Research shows that transformational leaders tend to encourage subordinates to adopt a proactive attitude towards their responsibilities in carrying out tasks and managing organizational resources efficiently.

2. Transactional (Managerial) Leadership

This type relies on reciprocal connections between leaders and employees, where the first give recompenses or sanctions according to the performance of followers. Although sometimes considered less innovative than transformational leadership, transactional leadership still has an important impact on corporate accountability. Transactional leaders typically set clear performance standards and provide measurable feedback, which can encourage followers to take responsibility for their tasks.

3. Authoritative Leadership

Authoritative leadership involves leaders who set a clear vision and provide firm direction to the members of the organization. In the context of corporate accountability, authoritative leadership can provide a strong framework for accountability practices by affirming ethical values and standards of conduct that must be followed by all members of the organization. While this approach may seem more self-sustaining, authoritative leadership is often needed in crisis situations or when quick and decisive decision-making is required.

4. Bureaucratic Leadership

Is a leadership type that focuses on creating clear chains of command, with decision-making delivered by top management. This leadership style is clearly differing from others with established rules and regulations.

5. Autocratic Leadership

According to the name "autocratic", this leadership style has the leader at the center. Centralized decision-making leaders, this leadership offers clear direction and control. Leaders set firm rules and guidelines, ensuring consistency in processes and tasks. It minimizes team input more than other leadership styles.

6. Laissez-faire (Delegative) Leadership

Laissez-faire means "let them do". This style has the minimum intrusion and team members hold the highest authority of decision-making. This can lead team members to feel more trusted and accountable for their duties.

7. Servant Leadership

Servant and ethical leadership are similar. At its core, servant leadership is about ethical decision making. Leaders put the needs of the employee first, so the employees can have strong bond with leaders and enable them to reach their full potential. This leadership can lead to improved communication between all involved parties.

H3: Each organization has different leadership styles. The leadership style fits when the performance is good, or accountable.

Contextual and Moderation Factors

In addition to understanding the different leadership styles, it is also important to consider contextual factors that can moderate the leadership and

corporate accountability connection (relation). Culture of organization, Structure of organization, and industry characteristics are some examples of these factors (Melo et al., 2020). For example, an organizational culture that supports learning and innovation may strengthen the link between transformational leadership and corporate accountability, while a fragmented organizational structure may weaken it.

By understanding these concepts and how they interact with each other in the context of corporate accountability, we can understand better the role of leadership in creating an environment that supports good and sustainable corporate governance practices. The next sub-chapter will explore the research methodology used to investigate the relationship between leadership style and corporate accountability levels in more depth.

H3: Organizational culture moderates the relationship between leadership style and corporate accountability so that the positive relationship is stronger in an organization with a culture of transparency and ethical values

METHODOLOGY

In this study, we adopted the Systematic Review of Literature (SLR) method to evaluate 20 articles we retrieved with the help of google scholar search engine. Our inclusion criteria include articles that address leadership and corporate accountability issues, the publications are categorized as “open access”, and no later than 2014.

Based on our studies, the current publications (more recent than 2014) have broadened and improved studies for leadership styles and accountability. So, it will be more accurate to identify those theories and seek the relations between those variables. The results will be more useful for this era of governance.

The research methods we use have been designed to ensure the accuracy and reliability of our analysis. We start by formulating appropriate research questions, which are written in Table 1. to guide our literature review process. Then, we systematically searched for the article in the google scholar search engine, following the inclusion criteria that had been set. The selected articles are then carefully reviewed, ensuring that they fit the focus of our research on corporate leadership and accountability. These steps are illustrated in Figure 1.

After selecting articles, we compile the data obtained from each article for in-depth analysis. Thus, through the Systematic Review of Literature (SLR) method that we applied, we can make a valuable contribution in understanding the issues of leadership and corporate accountability in context of our research.

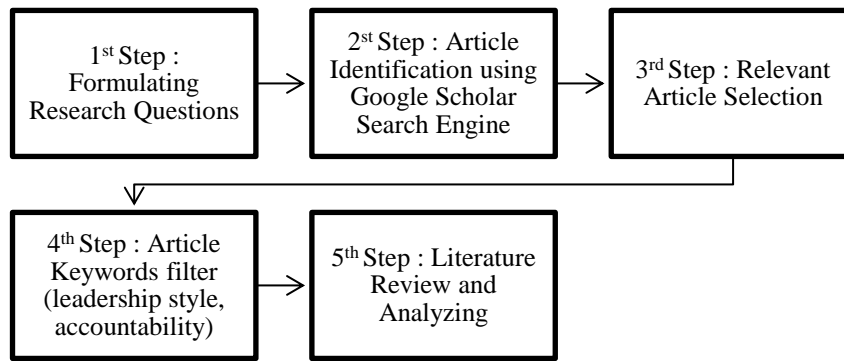


Figure 1. Research Framework

Table 1. Research Questions Regarding Literature

No	Research Questions
1.	What is the definition of: leadership, accountability, and organization (corporate) performance?
2.	Why is accountability can be used as a parameter for organizational performance?
3.	How does leadership relate to corporate performance?
4.	How does each leadership style relate to corporate performance?
5.	Are there any other factors impact accountability?
6.	How should be done to improve leadership and accountability?

RESEARCH RESULT AND DISCUSSION

From our analysis, we identified that effective leadership has a significant impact on corporate accountability levels. Visionary and goal-oriented leaders can motivate members of the organization to take responsibility for their actions and decisions. In addition, an organizational culture that promotes transparency and integrity also has a vital role in increasing corporate accountability. The discussion of relationships between leadership types and corporate accountability, their factors, and improvement suggestions will be delivered.

Leadership and Corporate Accountability

Based on literature review and SLR analysis on 20 selected journals, we have concluded that leadership style impacts significantly on accountability, one of governance practices. So, we need to improve effective and efficient leadership. The accountability is one of parameters that indicates good leadership in organization, especially in New World Changes (Jackson, 2020). Being accountable means that an organization, corporate, and others will strive and continue its development.

The corporate governance has several aspects such as: rights, board directors' composition, practice of management, also policies and regulations of organization that their impact could be seen in the employees whose tend to amplify in two functions: staffing and compensation (Han & Hong, 2019). Employees satisfaction is impacted positively by leadership (Muttalib et al.,

2023). That means, Leadership has significantly positive impact on accountability which means also in corporate governance (Akomo Ouma, 2024; Koeswayo et al., 2024; Gupta & Sharma, 2017). Leadership is also reported to have direct impact to accountability by initiating behaviors that make organization more effective and efficient (Melo et al., 2019; Chen & Liu, 2018; Smith & Johnson, 2020), such as business and economic corporations (Melo et al., 2020).

Concepts of Leadership and Corporate Accountability: To Evaluate each Leadership Styles

After determining the relation between leadership and accountability, we need to evaluate each leadership style. There are several leadership styles. First the conventional such as transformational, transactional, and authentic. Other types of leadership are quite modern such as ethical (servant).

Every leadership style has an impact on corporate accountability. On higher education environments, the modern style of leadership (ethical) has the most impact on accountability (Nabawi et al., 2023), comparing to conventional (transactional, and transformational) (Muttalib et al., 2023). Modern leadership (ethical) has direct impact on work effectiveness and good corporate governance (Gunawan & Widodo, 2023). Another report that ethical leadership has positive impact on technological innovation environments by promoting accountability (Baba, 2024). For the industrial environment such as oil and gas company, the leadership style that is used the most: autocratic, laissez-faire, then bureaucratic (Olayisade & Awolusi, 2021).

Hence, we may conclude that every leadership style of each environment will differ if their performance is good based on aspects such as accountability. Some environments prefer conventional leadership style, and the rest prefer modern. That is in line with (Hoch & Bommer, 2016) conclusion that modern (ethical, servant) leadership could be applied in more general organization genre, while transformational and authentic will be more effective on organization with more specific vision. (Tushar, 2017) also has similar statement regarding ethical leadership style.

But this will be better if we consider another factor impacting accountability. (Koh et al., 2019) shows in their study that transformational leadership has positive influence on creativity if there is no mediator (complex interplay factors) effect.

Contextual and Moderation Factors

As we discussed in the previous section, leadership has a crucial influence on accountability without considering other factors. The impact itself could be positive or negative. A positive impact means the leadership style fits the organization and vice versa. Let us first discuss the three perspectives of accountability.

Accountability has three perspectives to help us understand it: communicative, phenomenological, and consequentialist. Each has different meanings. A communicative view focuses on communication through corporate disclosure and stakeholders. A phenomenological view focuses on reputation

management. A consequentialist focuses on effects or consequences. Those views are aligned with three implications to generate greater corporate accountability: reputation, legal and regulatory frameworks, and culture (Carroll & Olegario, 2020).

Leadership mainly relates to culture and legal and regulatory frameworks. Some studies conclude that leadership has a notable effect on organization culture, managers, and creativity. A good leadership creates good organizational culture, but when external factors such as market and hierarchy can lead to different end (Uygun & Gupta, 2020). Other findings have similar means (Jones & Brown, 2014; Wang & Li, 2015; Kim & Park, 2016).

CONCLUSIONS AND RECOMMENDATIONS

This review clearly confirms that there is a positive correlation between leadership and corporate accountability. These findings confirm that organizations that want to improve their culture of accountability need to focus on developing effective leadership strategies, in which each corporate has their own leadership style that fit the most. The practical suggestion of this literature study-based research is that leadership strength and an organizational culture that supports accountability are the keys to achieving long-term success. Therefore, organizations need to strengthen their leadership and build a culture that promotes accountability as an integral part of their operations.

However, this study has several limitations that need to be acknowledged. One of them is a focus on accountability and leadership relationships, with less in-depth consideration of other factors. Additionally, this study may have been limited by the number of industrial (organizational) sectors (contexts) analyzed. The theories of leadership style and corporate performance that are analyzed still use conventional concepts, there is no approach to Islamic concepts. Therefore, further research is needed to deepen understanding of the relationship between leadership and corporate accountability, as well as to explore how contextual factors may influence it.

ADVANCED RESEARCH

We have suggestions for future development on this research scope, it is important to expand the scope of research to account for additional factors that may influence the relationship between leadership and accountability. Additionally, expanding this research to various organizational contexts will help in understanding whether these findings are universally applicable or specific to certain conditions. Finally, in-depth research into how organizations can implement leadership strategies that promote a healthy culture of accountability would be a valuable contribution to business practice.

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