

Leadership and Its Impact on Accountant's Work Behavior in the Local Government

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Abstract

The study seeks to deliver the connection involving leadership and accountants' work behavior in the local government of the Philippines. For data conversion and analysis, the research study used causal research and correlational design, conducted a survey in three first-class municipalities in Quezon, the items in the survey questionnaire were researcher-construct and had a Cronbach Alpha reliability score of work behavior 0.71, autocratic leadership 0.71, democratic leadership 0.81, and laissez-faire 0.89, and used Jamovi and SPSS 29.0 version. Results showed that the democratic leadership style has a significant connection to accountants' work behavior while autocratic and laissez-faire leadership styles have no significant relationship. The study only looked at Lewin's leadership styles and their impact on accountants' work behavior in the local government. The findings of the study are helpful to understand which leadership style is the most suitable for boosting accountants' work behavior. It is suggested to leaders of local governments to continue the practice of incorporating characteristics of democratic leadership due to its positive influence on accountants' work behavior. In addition, it is recommended that the negative work behavior of employees should be monitored and controlled with the intention of motivating them in order to have a positive impact on their performance.

Keywords

Autocratic, Democratic, Laissez-Faire, Work Behavior

1. Introduction

Leadership is a characteristic that plays a key role in today's organizations. Baker (2022) describes that leadership initiates, encourages, and sets an example for individuals to achieve positive changes in society. Daft (2022) also describes that

leadership involves individuals working together, exerting influence, effecting change, having a common goal, and accepting personal accountability for the results. For an organization to be effective and efficient, good leadership is necessary.

Abelha, Carneiro, & Cavazotte (2018) argued that the styles of leadership used by an organization can have a big impact on how committed its personnel are to its goals. The studies (Nguyen, Mai, & Huynh, 2019; Suong, Thanh, & Dao, 2019; Yang & Kim, 2018) supported the claims that the interaction between a leader and an employee has a vital effect on the workplace.

It has been demonstrated that leadership is a critical component of work behavior because leaders direct, inspire, create a positive work environment, and influence innovative work behavior (Lee, Legood, Hughes, Tian, Newman, & Knight, 2020). Previous studies have shown that the negative work behavior of employees becomes a problem in organizations around the world which results in financial losses, reduces performance, and harms the organization's reputation (Pratama & Parahyanti, 2018; Van Steijn, Scheepstra, Yasar, Olf, De Vries, & Van Pampus, 2019).

In the government, leadership has been impacted by the changing dynamics of modern society and has been influenced by new challenges. Local government officials base their decisions on the community's suggestions for financial matters as well as other elements like legislative authority (Wren, 2018). Understanding how leadership style affects employees' efforts in this environment is especially important given these crucial functions.

Leadership is one of the most commonly researched topics, however, studies regarding leadership and work behavior within government institutions are very limited (Wren, 2018). The existing literature about employees' awareness of leadership within government institutions has been limited in the Philippines but found in locations such as Africa, China, Malaysia, and Pakistan (Yan, 2019; Dai & Taube, 2019; Abdullah, Huang, Sarfraz, Naseer, & Sadiq, 2021; Labrague, 2021; Msila, 2022). Researchers have also noted that this topic has not been extensively studied and is not related to the accounting system (Fleischman, Stephenson, Walker, & Cook, 2017). Understanding how leadership affects the accounting department is crucial because it produces and disseminates monetary and financial information that has a significant impact (Rosenthal, 2021). Moreover, there is a need to investigate the role of leaders within the public sector given the crucial roles that they play in order to comprehend how employees perceive how a leader's style affects them.

Since leaders in the government are elected or appointed, different styles of these leaders can have different impacts on the work behavior of their subordinates. The absence of thorough knowledge of the most effective style of leadership can cause negative work behavior in the workplace. Therefore, it is important to determine the most effective style of leadership in boosting the work behavior of accountants in the local government.

This study aims to determine leadership and its impact on accountants' work behavior in the local government of the Philippines and is focused on the three

core styles of leadership; autocratic, democratic, and laissez-faire, identified by Kurt Lewin in 1939. The objective and research questions are:

Objective:

1) To look at the impact of leadership on accountants' work behavior.

Research Questions

1) Does autocratic leadership have a significant impact on work behavior?

2) Does democratic leadership have a significant impact on work behavior?

3) Does laissez-faire leadership have a significant impact on work behavior?

This study is significant to the leaders of the local government in the Philippines as it will provide additional knowledge about the influence of the different leadership styles on accountants' work behavior. In addition, the result will shed light on the most effective leadership style that can be applied by newly elected and/or existing local government leaders to boost accountants' work behavior in the workplace. The employees in the accounting department will also appreciate the leadership style that improves their work behavior.

This study was organized as follows: First, the researcher identifies leadership and work behavior. Second, recent studies were studied and cited to determine the importance of leadership in the work behavior of employees. Third, the researcher reviews the literature to identify the research gap and to look for supporting statements. Fourth, the researcher shows how this study will fill the gap and its significance to the local government unit. Finally, the researcher discussed the result of the study.

2. Literature Review

2.1. Leadership Styles Theory

Numerous ideas exist regarding leadership style. One of those is the behavioral approach (Lewin, 1939) splitting leadership styles into three groups: Autocratic, Democratic, and Laissez-faire. His study also showed that different leadership styles provide diverse outcomes for leaders.

Islam, Jantan, Rahman, Hamid, Mahmud, & Hoque (2018) stated that autocratic leaders make all their own decisions and then impose them on their subordinates without consulting them. In agreeance, Chukwusa (2018) stated that absolute, authoritarian control over employees is a hallmark of autocratic leadership. Based on a previous study conducted by Wang, Liu, & Liu (2019) in Chinese electronic enterprises, autocratic leadership has been linked negatively to behavior related to the workplace, work fulfillment, team identification, personnel innovativeness (Guo, Babalola, Decoster, De Schutter, Garba, & Riisla, 2018), and organizational commitment (Chen, Davison, Mao, & Wang, 2018). This kind of leadership has a negative correlation to work behavior because employees have low levels of trust in their superiors, work-related self-esteem, and inspiration to expand efficiency (Shen, Chou, & Schaubroeck, 2019).

Xie, Xue, Li, Wang, Chen, Zheng, & Li (2018) stated that democratic leaders empower their subordinates, allocate responsibility, and facilitate group discus-

sion. They grant subordinates the right to exercise power while also providing continual encouragement and attention to difficult tasks. *Dike & Madubueze, (2019)* concluded in their study that when leaders involved employees in decision-making, high employee performance is achieved. In addition, the study highlights the considerable impact of the democratic style of leadership on organizational success.

Anwer, Mohammad, Abdulrahman, Qader, Jamil, Gardi, & Sabah (2022) pointed out that in laissez-faire, subordinates are solely responsible for making decisions and fixing problems while leaders have no or little power in the organization. Laissez-faire is an avoidant and nonresponsive style of leadership when active leader involvement is required. A study conducted by *Iqbal, Abid, Arshad, Ashfaq, Athar, & Hassan (2021)* from leading schools in Pakistan demonstrates the positive correlation between personality traits, thriving at work, and laissez-faire leadership style.

2.2. Work Behavior

Maqbool, Cerne, & Bortoluzzi (2018) noted that work behavior is at its best when employees enjoy their work and are fully involved in it. On the other hand, *Glambek, Skogstad, & Einarsen (2020)* defined negative work behavior as continual exposure to unwelcome and unfavorable behavior by leaders or coworkers which is destructive to employees and the organization.

A study shows that abusive leadership signals subordinates to engage in negative work behavior (*Carpenter, Whitman, & Amhrein, 2020*). Employees show negative outcomes against the conduct of their abusive leader displacing violence toward a different target such as the firm or other staff (*Ronen & Donia, 2020*).

According to the study by *Dai & Taube (2019)*, the high levels of pressure from China's fintech companies result in negative work behavior of employees that lowers output and quality of work. *Huang, Li, & Chang (2021)* agree that employees may act positively or negatively toward their employers because they experience positive or negative treatment from them.

A study conducted by *Abdullah, Huang, Sarfraz, Naseer, & Sadiq (2021)* in bio-medical companies in Pakistan reveals that negative work behavior influences organizations' performance, directly and indirectly, such as low productivity, rising costs due to high turnover, decreased employee morale, and damaging the firm's reputation (**Figure 1**).

CONCEPTUAL FRAMEWORK

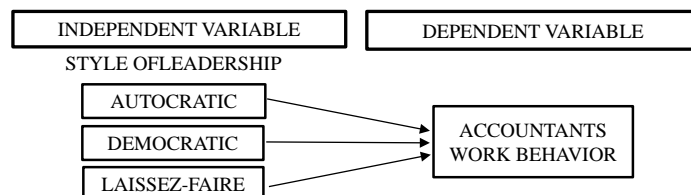


Figure 1. The conceptual framework of leadership and its impact on accountant's work behavior (Note: figure created by author).

Furthermore, a study by Labrague (2021) reveals that nurses in the Philippines who have worked with a toxic nurse manager have had more nurse-reported adverse events and lower-quality treatment in the workplace. Therefore, it is critical to comprehend which leadership style can effectively deal with negative work behavior.

3. Methodology

A causal research design was used to evaluate the correlational impact of different styles of leadership on accountants' work behavior in the local government of the Philippines. Employees from the accounting department of three first-class municipalities in one of the districts of Quezon are the target population. First A letter was sent to the Administrator/Mayor's Office for approval to conduct a survey. Then, to provide a true measure of the population, the researcher applied complete enumeration. A survey questionnaire, consisting of the variables on a five-point Likert scale, was used to gather information from the employees of the accounting department. Thirty-six (36) hard-copy survey questionnaires were distributed to all the employees of the accounting department, and all of them answered and returned the questionnaires. The survey was conducted during the second semester of the academic year 2022-2023 and was designed to determine leadership and its impact on the accountant's work behavior in the local government. A pilot test was conducted in the accounting department of two municipalities that are not included in the target population. The items in the survey questionnaire were researcher-construct and had a Cronbach Alpha reliability score of work behavior 0.71, autocratic leadership 0.71, democratic leadership 0.81, and laissez-faire 0.89 (as shown in Table 1).

The researcher conducted multiple regression analyses to measure the connection between the independent variables and the dependent variable. The collected data were analyzed with Jamovi and SPSS (29.0) software.

4. Results and Discussion

Demographic Variables

Table 2 showed the result that out of 36 respondents, 5 were male which represents 14%, and 26 were female which represents 86%. It also showed that 2 respondents which represent 6% were between 18 - 24 years old, 19 respondents which represent 53% were between 25 - 34, 4 respondents which represent 11% were between 35 - 44, 7 respondents which represent 19% were between 45 - 54

Table 1. Cronbach's alpha of work behavior and leadership styles.

Scale	N	Alpha
Work Behavior	5	0.71
Autocratic Leadership	7	0.71
Democratic Leadership	9	0.81
Laissez-faire Leadership	7	0.89

(Note: table created by author).

Table 2. Demographic variable (N = 36).

Demographic Variables	Response	Percentage
Gender		
Male	5	14%
Female	31	86%
Age		
18 - 24	2	6%
25 - 34	19	53%
35 - 44	4	11%
45 - 54	7	19%
55 and above	4	11%
Tenure of Service		
1 - 5 years	18	50%
6 - 10 years	9	25%
11 - 15 years	2	5%
16 - 20 years	1	3%
21 years and above	6	17%

(Note: table created by author).

years old, and 4 respondents which represent 11% were aged 55 and above. It was further revealed that 18 respondents which represent 50% worked between 1 - 5 years, 9 respondents which represent 25% worked between 6 - 10 years, 2 respondents which represent 5% worked between 11 - 15 years, 1 respondent which represents 3% worked between 16 - 20 years, and 6 respondents which represent 17% worked for over 21 years.

This research is conducted to determine if autocratic, democratic, and laissez-faire leadership styles have an impact on work behavior among accountants in the local government unit. **Table 4** shows the multiple linear regression results with work behavior as the dependent variable and leadership styles as the independent variables. **Table 3** shows that 26.9% of the variance is explained by the three predictors, $F(3, 32) = 5.92$, $p = 0.004$. This means that the regression analysis is statistically significant to prove that autocratic, democratic, and laissez-faire leadership styles have an impact on the work behavior of employees.

The democratic leadership style ($B = 0.56$, $p = 0.008$), as shown in **Table 4** is positively associated with work behavior. As seen in the table above, the democratic leadership style is the best because one unit of variation in democratic leadership will increase 56% variations in the work behavior of an individual. On the other hand, autocratic ($B = -0.07$, $p = 0.553$) and laissez-faire ($B = 0.21$, $p = 0.18$) leadership styles are not significant with the outcome variable. Consequently, the democratic leadership style emerged as the strongest predictor among the three leadership styles with (Beta = 454). This suggests that a democratic leadership style will improve work behavior. These findings support **Dike**

& Madubueze (2019) that democratic leadership style influences employees' work behavior. However, autocratic and laissez-faire styles of leadership show no significant relationship with work behavior. This result supports Wang, Liu, & Liu (2019); Chen, Davison, Mao, & Wang,(2018); and Shen, Chou, & Schaubroeck (2019); however, the study does not support Iqbal, Abid, Arshad, Ashfaq, Athar, & Hassan (2021) that work behavior and laissez-faire style of leadership has a significant relationship.

Table 3. Model summary/ANOVA^a.

Model	R	R ²	Adjusted R ²	Overall Model Test			
				F	df1	df2	<i>p</i>
1	0.576	0.332	0.269	5.29	3	32	0.004

(Note: table created by author).

Table 4. Multiple regression analysis.

Model Coefficients—WORK BEHAVIOR					
Predictor	Estimate	SE	P		Stand. Estimate
Intercept	1.5536	0.824	0.069		
AUTOCRATIC	-0.0674	0.112	0.533		-0.123
DEMOCRATIC	0.5601	0.198	0.008	***	0.454
LAISSEZ-FAIRE	0.2065	0.149	0.176		0.294

*** $p < 0.01$, ** $p < 0.05$, * $p < 0.1$ (Note: table created by author).

The result of the study has both practical and theoretical implications. The result confirms that the democratic style of leadership has the greatest impact on accountants' work behavior and therefore shed light on leaders who are driven by this style with the desire to raise workers' productivity by exhibiting more traits of this leadership style. The result was not surprising because the democratic leadership style involves people and often seeks contributions and feedback from subordinates. In this regard, Government leaders should consider involving and seeking feedback from their subordinates to improve employee engagement, boost work behavior, and productivity. On the other hand, it is suggested that government leaders must avoid an autocratic style of leadership because it links negatively to behavior. Moreover, government leaders should be cautious when applying the laissez-faire leadership style because some subordinates might perform in their own self-interest and make choices that may not lead to the best outcome for the organization. It is clear that local government units may face a variety of difficulties and challenges with regard to employee work behavior, and this necessitates an effective demonstration of various leadership styles that would develop and implement plans to rein in and inspire employees to consistently give their best effort in a variety of circumstances. Effective communication between leaders and subordinates can improve workplace

performance and increase job satisfaction.

5. Conclusions and Recommendations

The result of the study provides significant findings and evidence to support the claims in the literature about leadership and its impact on work behavior. The survey question assessed leadership styles and their impact on work behavior. The findings revealed that the democratic style of leadership has a significant relationship with work behavior while the autocratic and laissez-faire leadership styles have no significant relationship. It can be concluded that leaders who wish to acquire the best out of their subordinates must attempt to show traits related to democratic leadership while avoiding autocratic and laissez-faire styles of leadership.

Based on the result, it is suggested to the leaders of the local governments of Quezon to continue the practice of incorporating characteristics of democratic leadership due to its positive relationship with work behavior. In addition, it is recommended that the negative work behavior of employees should be monitored and controlled with the intention of motivating them in order to have a positive impact on their performance.

For future researchers, it is recommended to test the entire offices of the local government within Quezon with more samples for an in-depth investigation of the impact of leadership on work behavior.

Conflicts of Interest

The authors declare no conflicts of interest regarding the publication of this paper.

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