

# THE RELATIONSHIP BETWEEN LEADERSHIP AND ACCOUNTABILITY: A REVIEW AND SYNTHESIS OF THE RESEARCH

**Pedro Novo Melo, Polytechnic Institute of Cávado and Ave, Portugal  
Adelaide Martins, University Portucalense, Research on Economics,  
Management and Information Technologies - REMIT, and  
University of Minho, Portugal  
Manuel Pereira, Polytechnic Institute of Viana do Castelo, Portugal**

## ABSTRACT

*Accountability is an essential element in all societies and to the organizations that inhabit this world. Corporate scandals have been linked to failures in accountability and business leaders are now, more than ever, challenged to be accountable. Leadership can also be understood as a response to transparency and accountability issues that are an important concern in the area of public administration. In substance, leadership and accountability are both attributional phenomena. We conducted a bibliometric review using an integrative synthesis of published peer-reviewed literature on leadership and accountability. Our search in the Web of Science databases identified 37 articles on this topic in several research areas. We used a literature review with bibliometric methods of citation analysis, co-citation analysis, co-author analysis, and co-word analysis. We concluded that despite evidence linking the adoption of a relationship between leadership and accountability, adoption is very low, particularly in the field of business and economics, and therefore, evidence on this topic is sparse. This study intends to contribute to a more complete reflection and understanding of literature review, impact and relevance of accountability in organizational leadership.*

**Keywords:** Leadership, Accountability, Literature Review, Bibliometric Analysis.

## INTRODUCTION

Accountability and governance appear to co-exist (Aziz et al., 2015). In the context of corporate governance, regulatory reforms may change the governance practices of companies if they alter the economic pressures to which companies or their stakeholders are subject to (Chen et al., 2016). But firms may not necessarily adopt best practices due to the need to conform to external constituents (Chen et al., 2016). Challenges of accountability have become a thing of major concern to scholars and society alike (Gberevbie et al., 2017). Many of the calls for accountability are directed toward failures in areas such as education or business (Hall et al., 2017). In this vein, as argued by Hall et al., (2017), the focus is on leadership and holding leaders accountable. But leadership can also play a key role in promoting a corporate accountability transparency and a proper ethical behaviour. Individual, cultural and contextual values are relevant aspects for the promotion of ethical and responsible business behaviour (Kirkwood & Walton, 2010). Vuorio et al., (2018) argues that work values guide an individual's occupation option through motivation and attitudes. Specifically, in the entrepreneurship context, Jahanshahi

et al., (2017) claim that strategic choices of entrepreneurs are a reflection of their values, beliefs, and orientations.

The objective of this paper is to understand the maturity level of studies on the relationship between leadership and accountability. In order to explore this relationship, we addressed some questions:

1. What kind of studies has been developed on the topic?
2. What is the possible relationship between leadership and accountability?
3. What is the incidence of studies in the area of Business and Economics?
4. Which direction should subsequent studies take?

We used an evidence-based review with bibliometric methods of citation analysis, co-citation analysis, co-author analysis, and co-word analysis. This study bridges us to a discussion of how accountability research may move forward. With this approach we intend to contribute to the literature on leadership and governance in an accountability context and thereby create a crossroads of research streams. We recognized the need to create a consolidated understanding of the field.

The paper proceeds as follows. First, a review of the literature on leadership and accountability is presented. Then, methodological aspects and the main findings are described. Finally, the last section is devoted to the conclusions and suggestions for future research.

## LITERATURE REVIEW

Accountability is a requisite for social order (Hall et al., 2017) and one of the cornerstones of good governance. The literature supports that accountability is necessary for the effective functioning of organizations (Hall et al., 2017). Accountability is not independent of the person occupying a position of responsibility, nor of the context (Sinclair, 1995). In general, accountability requires someone to be answerable to someone else for the carrying out of specified tasks with commensurate authority and resources (Wallis & Gregory, 2009). Corporate accountability has been defined as “*explanations or justifications of performance and actions to stakeholders to whom organizations are deemed to be accountable*” (Boiral, 2016,). Any social system incorporates accountability mechanisms (Hall et al., 2017). An accountability context is likely to foster impression management (Roussy & Rodrigues, 2018). In particular, formal accountability mechanisms may be used as mere window dressing devices, but also as a means of social monitoring or control (Hall et al., 2017).

Leadership has been an ever-evolving, growing, and investing theme by many researchers (Painter- Morland & Deslandes, 2017; Chen et al., 2016). Leadership is currently one of the main factors of differentiation and relevance in the competitive dynamics of organizations. Corporate leadership influences the moral capability and performance of organizations (Petrick & Quinn, 2001). Since the 1990s, some scholars have become interested in leadership as a solution to problems of agency failure (Wallis & Gregory, 2009). Corporate leaders must be accountable to their stakeholders because actions taken or decisions made also affect them (McCall, 2002). They are embroiled in a web of accountability, called to account by an increasing set of interest groups and required an ethical behaviour (Sinclair, 1995). An analysis of accountability requires specifying “*to whom, for what effects and by what means the corporate leader should be held accountable*” (McCall, 2002). Gbervbie et al., (2017) argue that a society where leaders “*are not accountable is likely to experience mismanagement of*

*public resources, exhibit corrupt tendencies, and hence be faced with developmental challenges*". The role of leadership is fundamental to enhance transparency on corporate accountability (Hall et al., 2017). This implies that effective leadership must be premised on ethical behaviour (Gberevbie et al., 2017).

Working in environments with scarce resources and accompanying politics may affect how actors respond under accountability (Hall et al., 2017). Public sectors throughout the world are under pressure to justify the source and utilization of public resources and to improve performance in services delivery (Aziz et al., 2015). Managerial models of administrative reform have framed the search for ways to make administrators more accountable (Sinclair, 1995). Leadership can be understood as a response to accountability issues that are an important concern in the field of public administration (Wallis & Gregory, 2009). In particular, in the scenario of new public management, accountability relationships are far more complex, multilateral, conflicting and ambiguous (Wallis & Gregory, 2009).

## RESEARCH METHODOLOGY

We have proposed to identify academic research on the relationship between leadership and accountability. We conducted an evidence-based review using an integrative synthesis of the peer-reviewed literature published on leadership and accountability. The purpose of a literature review is to map, consolidate and evaluate the theoretical dimension of a domain area and, subsequently, identify the knowledge gaps to be filled in future research (Tranfield et al., 2003). In this state-of-the-art review we intend to use the bibliometric analysis method because it is the most frequently used content analysis method, it allows the manipulation of large amounts of data effectively and it is well rooted in solid and well-defined theories (Zhu & Wang, 2018). According to this, bibliometric studies are a set of methods used to study and measure texts and information, especially in large databases.

There are pieces of software that allow a more detailed and structured bibliometric analysis (Cobo et al., 2011a; Cobo et al., 2011b). The softwares used in the present study were Bibexcel (Persson et al., 2009) and VOSViewer (Van Eck & Waltman, 2010). The database we used to search for academic papers was the Web of Science's Core Collection. This database was chosen because it is one of the most utilized and respected databases in academia and because it is compatible with most bibliometric tools.

During the review of the literature, a set of keywords were identified that were used in the bibliometric analysis. The keywords used were: "*leadership*"; "*leader*"; "*CEO*"; and "*accountability*". In each search, a combination of two words was used: "*leadership*" and "*accountability*"; "*leader*" and "*accountability*"; "*CEO*" and "*accountability*". A total of 191 publications were identified using the Web of Science search engine. After a first analysis, we identified several investigations that focused on areas such as teaching, medicine and engineering. Since our study focuses on the Business and Economics field, it was possible to identify 37 academic papers.

## FINDINGS

The articles point to the unique role of leadership in promoting better performance of organizations and the sustainable development of nations. This sustainable development depends a lot on the behaviour of a leader in the definition and implementation of strategies (e.g. Buller & McEvoy, 1999). The leader's behaviour is increasingly uncovered, both by their team and by

stakeholders (e.g. Weaver et al., 1999). Accountability is increasingly a common practice in organizations (e.g. Hall et al., 2017) and is crucial to the success of implementing management policies and programs in organizations. The relationship between leadership and accountability is highlighted and through this study we intend to perceive which path is being followed and which may be the way forward.

### Publication Distribution across Time

The first identified article was published in 1994 and developed by RD Scott entitled “*The reform role of chief executives: accountability, leadership and license*” and addresses the role of the leadership in tax changes for the new model of public management in Australia. The publications were not constant over the 1994-2018 period; the years 2008 and 2013 emerged as having the largest number of publications. In 2007 the theme began to be explored in greater detail with more than one research paper, and only in 2014 was one article published.

### Publication Distribution across Journals

Table 1 shows journals with more publications on leadership and accountability. The five journals with more publications represent 35% of the total publications, and three journals have an impact factor higher than 1 (ISI IF 2019). The journal with the most publications is the Journal of Business Ethics, which focuses on ethical issues related to business (i.e. all systems involving the exchange of goods and services). The issues relating business ethics to production, marketing, advertising, social and economic accounting, public relations, and organizational behaviour are valued. The remaining journals are associated to the areas of public management, human behaviour and leadership characteristics. In summary, this research topic is multi-disciplinary and provides a basis to uncover research gaps and sets an agenda to move the field forward.

<b>Journal Publication</b>	<b>#</b>	<b>IF (2019)</b>
Journal of Business Ethics	5	4.414
International Journal of Public Administration	2	-
International Journal of Psychology	2	1.255
Journal of Leadership Studies	2	-
Leadership Quarterly	2	6.642

### Publication Distribution across Journals WoS Subject

Considering the categories of Web of Science (WoS) it is possible to identify that categories “*management*”, “*psychology*”, “*business*” and “*ethics*” represent more than 50% of published articles. Public Administration, Educational Research, Economics, Finance and Sociology represent more than 28% of published articles. Other subject categories that have only one research represent 16% (Table 2).

<b>Categories</b>	<b>#</b>	<b>%</b>
Management	11	19,6
Psychology	8	14,3
Business	7	12,5
Ethics	5	8,9
Public Administration	5	8,9
Educational Research	4	7,1
Economics	3	5,4
Finance	2	3,6
Sociology	2	3,6
Other subject categories (only 1 research)	9	16,1

### Research Keyword Analysis

The keywords research analysis shows the distribution of the keywords used by the authors to categorize their studies according to four clusters of keywords. The first cluster presents several types of keywords used associated with the concept of leadership. The most commonly used are the general concept of leadership, authentic leadership, and chief executive officer (CEO). The second cluster allows characterizing on the accountability theme, and there is a greater emphasis on the general concept of accountability. The third cluster is based on business ethics, with a focus on self-behaviour service. The fourth cluster, related to organizational characteristics, places emphasis on the topics of job performance and organizational control systems. These results allow us to understand that studies have been focusing on characteristics of leadership and accountability, relating them to characteristics of business ethics and organizational performance (Table 3).

<b>Cluster 1</b>	<b>#</b>	<b>Cluster 2</b>	<b>#</b>
Leadership	10	Accountability	9
Authentic leadership	2	Perceived accountability	1
CEO	2	Organizational Accountability	1
Transformational leadership	1	Trust and accountability	1
Relational leadership	1	Relational accountability	1
Self-leadership	1	Rater accountability	1
Blended leadership	1	Felt accountability	1
Leader accountability	1		
Leader-member exchange	1		
Ethical leadership	1		
<b>Cluster 3</b>	<b>#</b>	<b>Cluster 4</b>	<b>#</b>
Self-serving behaviour	2	Job performance	3
Professionalism	1	Organizational Control System	2

Moral judgment	1	Sustainability	1
Organizational Integrity	1	Strategy	1
Norms	1	Control	1
Unethical behaviour	1	Comparative corporate Governance	1
Reputation	1	Conflict of interest	1
Capacity	1	Corporate fraud	1
Instrumentality	1	Managerial discretion	1
Integrity	1	Job performance	1
Displaying disapproval	1	Organizational Control System	1
Guilt-proneness	1		

### Authors Analysis

Through the analysis of author's information obtained from the database that we collected, the main authors can be scientifically revealed and identified. In addition, the main collaborative networks and evolution of authors' research focus can be identified through co-authoring analysis. Since the name of a single author may have different forms of abbreviations, the data has been pre-processed to improve the quality of the analysis. In the sample analyzed only one author had more than one published article (which may be a clue that there is still no effort by the author to explore in depth certain aspects of the relationship between leadership and accountability). Van Knippenberg is the author with more published articles. He collaborated with other authors in studies entitled "*Leader power and self-serving behaviour: the moderating role of accountability*" (Rus et al., 2012) and "*Team-Oriented Leadership: the interactive effects of leader group prototypicality, accountability, and team identification*" (Giessner et al., 2013). In the first study, Rus et al., (2012) seek to understand whether accountability influences the relationship between power and self-serving behaviour. In turn, in the second study, Giessner et al., (2013) develops a better understanding of the interactive effects of a group of leaders on accountability and team-oriented behaviour towards leaders' teams.

### Co-authorship Analysis

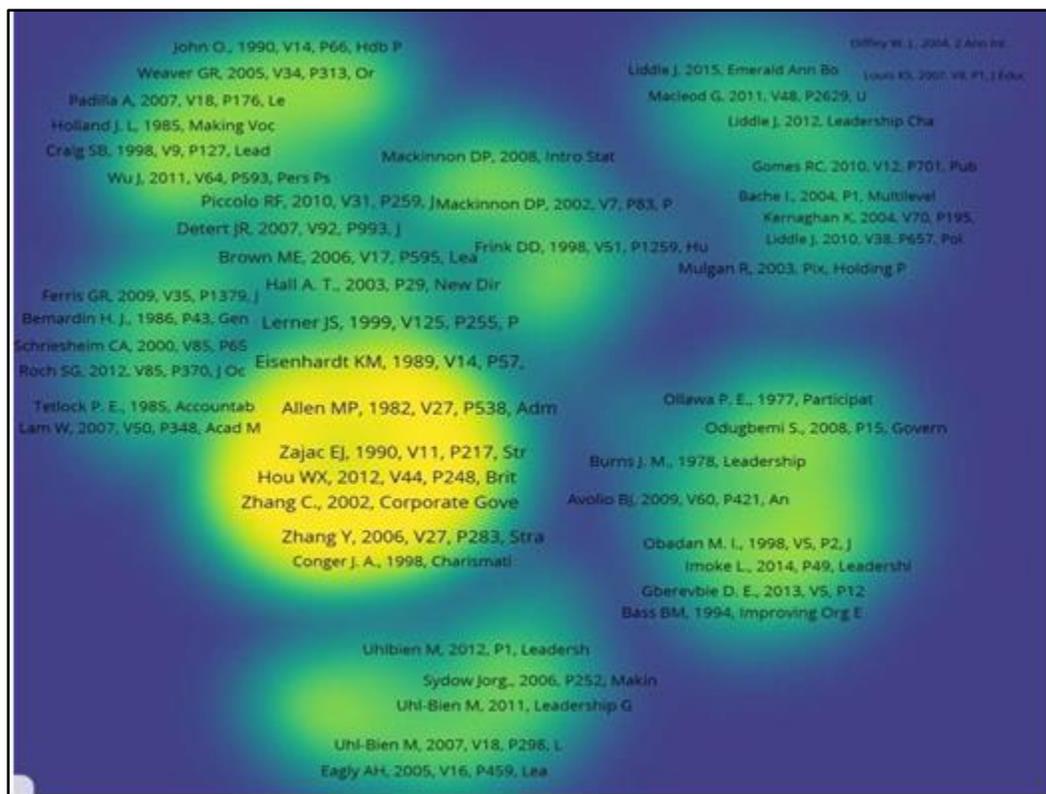
Co-authorship analysis can help us to find the most influential contributors in this research field, key collaborative networks, as well as development of research topics. After performing several tests, it was not possible to find a structured network of co-authorship. The authors have a small collaborative network of work in the research field, corresponding only to a co-authorship.

### Co-citation Analysis

Co-citation analysis is a statistical method often used to analyze intellectual structures. If two articles are cited by one or more investigations at the same time, this signifies that there is a co-citation relationship and a level of co-citation intensity. It is possible to identify a high number of co-citations, with several levels of intensity, which can be easily recognized in Figure 1. The most frequently quoted articles are: Allen & Panian (1982), which analyze the effects of corporate power and performance of management on ownership and longevity of the management team and the probability of succession in management; Zajac (1990) who studies a

set of research questions on selection, succession and compensations of a CEO, and organizational performance; Hou et al., (2012) investigated the impact of state ownership on key share price information; Tenev & Zhang (2002) study the dimensions of corporate governance in China; Zhang (2006) examines how the presence of a President (distinct from the CEO) can affect the CEO's strategic change and resignation; Conger & Kanungo (1998) present a comprehensive model of charismatic leadership and characteristics related to the model.

The most co-cited publications are based on leadership models related to organizational performance, the leadership characteristics that bring about better organizational results. These results are in line with the results presented in Figure 1 and are a starting point for the study of the relationship between leadership and accountability.

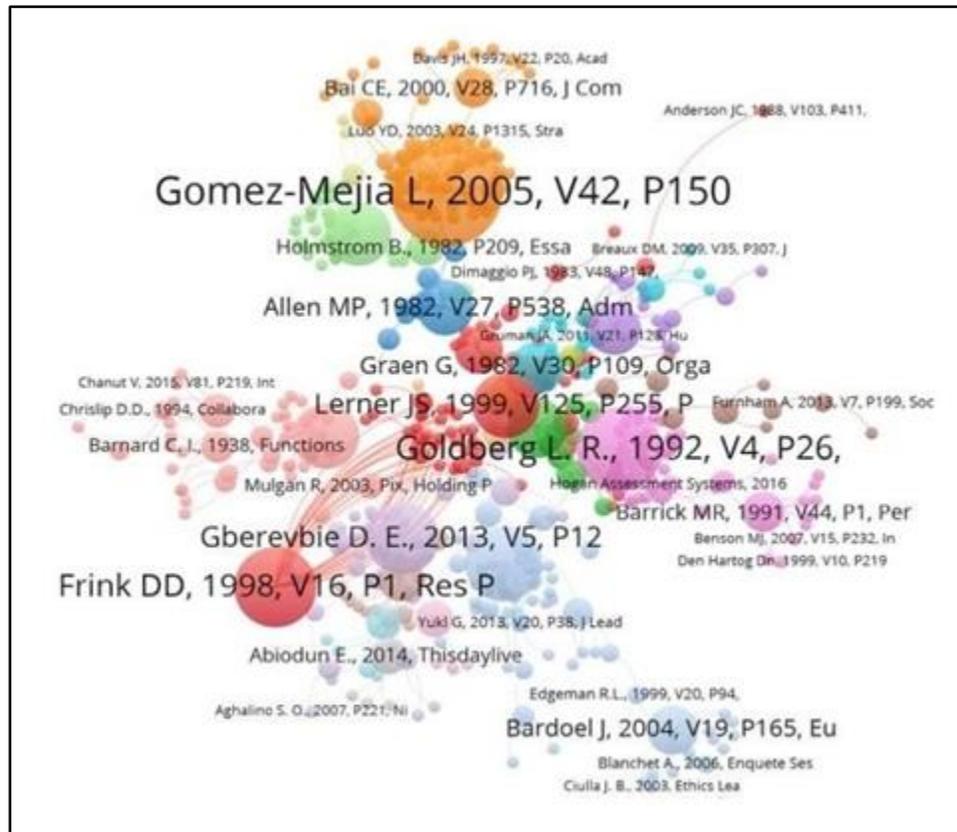


**FIGURE 1**  
**CO-CITATION ANALYSIS**

### Co-citations Clusters Analysis

Figure 1 represents several research clusters, considering the co-citations. The evidence suggests that the themes, dimensions and characteristics of the articles used as reference for the analysis of relationship between leadership and accountability are diverse, which can be easily recognized in Figure 2. There is no nucleus that emerges. There are several research nuclei that are interrelated. The cores that stand out most are the orange-coloured cores. These cores focus on executive management levels, leader behaviour, and the multitasking levels of leaders. The area in red addresses the research on accountability challenges and the mechanisms of accountability within the accounting field. The core of lilac colour research looks at personality

traits, the Big Five model. These results are in line with other previous tests, highlighting the path that is being followed by researchers. This path is the relationship between leadership and accountability, through characteristics and behaviour of a leader, various dimensions of accountability, and the impact of these variables in organizational performance.



**FIGURE 2**  
**CO-CITATIONS CLUSTERS**

## CONCLUSIONS

Complex organizations demand a specific form of accountability. In terms of global accountability, many business corporate leaders act “*under the myth that the public interest is synonymous with corporate property rights*” (Petrick & Quinn, 2001). Governance has been made more complex by new public management. Because of paradigm shift, accountability is seen as a more interesting area to study when involving public management and accountability (Aziz et al., 2015) and findings demonstrate that almost 10 percent of papers are directly related to public administration. The accountability that emerges in such settings is one which recognizes that it is less of a case of accounting “*for certain decisions, actions or assets, and instead being accountable towards various stakeholders*”, with which long-term relations are built (Painter- Morland & Deslands, 2017). The studies that have been developed on this topic have focused on several dimensions of analysis. The characteristics of leadership style has been an investment of leadership and accountability researchers as, authentic leadership (e.g. Painter- Morland & Deslands, 2017), transformational leadership (e.g. Chen et al., 2016) or ethical

leadership (e.g. Steinbauer et al., 2014). Other studies relate leadership with accountability, with emphasis on trust in accountability practices and accountability in the performance evaluation. Business ethics also play a key role in the relationship between leadership and accountability. For example, ethical behaviours such as integrity, reputation and guilt, or unethical behaviours such as self-serving behaviour and display disapproval have an impact on perceiving justice by other organization members (e.g. Chen et al., 2016; Rus et al., 2012).

There is still a long way to go on the subject because studies in business and economics, especially, organizational context, are sparse compared to other organizational fields, like education (school administration). So, the trend is to produce more studies that promote ethical practices as an organization's intangible strategic asset. The increase of ethical behaviour and its perception in business context, can contribute to the emergence of sustainable competitive advantages, while its absence can lead to dysfunctional consequences. Studies show that there is a direct relationship between leadership and accountability, particularly in the promotion of best practices and behaviours that provide more effective and efficient organizations. We have only begun to piece together the complex nature of the relationship between leadership and accountability (Hall et al., 2017). This link represents a major issue that needs to be investigated more extensively. Moreover, there are characteristics of accountability that may be culture dependent (Hall et al., 2017). So, more research is needed in this scholarly research domain.

### FUNDING

This research was supported by FCT - Fundação para a Ciência e Tecnologia, I.P, under the project grant UIDB/05105/2020.

### ACKNOWLEDGMENTS

This is an expanded version of a paper entitled “*An evidence-based review of the relationship between leadership and accountability*” presented at 15th European Conference on Management, Leadership and Governance, Porto, Portugal, 14-15 November 2019. The authors would like to thank to the participants for their comments and suggestions. The authors would like also to express their sincere gratitude to the anonymous referees of the journal for their constructive comments, who have helped to improve this paper

### REFERENCES

- Allen, M.P., & Panian S.K. (1982). Power, performance, and succession in the large corporation. *Administrative Science Quarterly*, 27(4), 538-547.
- Jahanshahi, A.A., Brem, A., & Bhattacharjee, A. (2017). Who takes more sustainable- oriented entrepreneurial actions? The role of entrepreneurs' values, beliefs and orientations. *Sustainability*, 9 (10), 1636.
- Aziz, M.A.A., Ab Rahman, H., Alam, M.M., & Said, J. (2015). Enhancement of the accountability of public sectors through integrity system, internal control system and leadership practices: A review study. *Procedia Economics and Finance*, 28, 163-169.
- Boiral, O. (2016). Accounting for the unaccountable: Biodiversity reporting and impression management. *Journal of Business Ethics*, 135(4), 751-768.
- Buller, P., & McEvoy G. (1999). Creating and sustaining ethical capability in the multi-national corporation. *Journal of World Business*, 34(4), 326-343.
- Chen, C.H.V., Yuan, M.L., Cheng, J.W., & Seifert R. (2016). Linking transformational leadership and core self-evaluation to job performance: The mediating role of felt accountability. *North American Journal of Economics and Finance*, 35, 234-246.
- Cobo, M.J., Lopez-Herrera, A.G., Herrera-Viedma, E., & Herrera, F. (2011a). An approach for detecting, quantifying, and visualizing the evolution of a research field: A practical application to the Fuzzy sets Theory field. *Journal of Informetrics*, 5(1), 146-166.

- Cobo, M.J., Lopez-Herrera, A.G., Herrera-Viedma, E., & Herrera, F. (2011b). Science mapping software tools: Review, analysis, and cooperative study among tools. *Journal of the American Society for Information*, 62(7), 1382-1402.
- Conger, J.A., & Kanungo, R.N. (1998). *Charismatic leadership in organizations*. Sage Publications, Thousand Oaks, CA.
- Gbrevbie, D., Joshua, S., Excellence-Oluye, N., & Oyeyemi A. (2017). Accountability for Sustainable Development and the Challenges of Leadership in Nigeria, 1999-2015. *Sage Open*, 7(4), 2158244017742951.
- Giessner, S.R., Van Knippenberg, D., Van Ginkel, W., & Sleebos, E. (2013). Team-oriented leadership: The interactive effects of leader group prototypicality, accountability, and team identification. *Journal of Applied Psychology*, 98(4), 658-667.
- Hall, A.T., Frink, D.D., & Buckley M.R. (2017). An accountability account: A review and synthesis of the theoretical and empirical research on felt accountability. *Journal of Organizational Behaviour*, 38(2), 204-224.
- Hou, W., Kuo, J.M., & Lee E. (2012). The impact of state ownership on share price informativeness: The case of the split share structure reform in China. *The British Accounting Review*, 44(4), 248-261.
- Kirkwood, J., & Walton, S. (2010). What motivates ecopreneurs to start businesses? *International Journal of Entrepreneurial Behaviour & Research*, 16, 204-228.
- McCall, J.J. (2002). Leadership and ethics: Corporate accountability to whom, for what and by what means? *Journal of Business Ethics*, 38(1-2), 133-139.
- Painter-Morland, M.J., & Deslands G. (2017). Rethinking authenticity and accountability - Facing up to the conflicting expectations of media leaders. *Leadership*, 13(4), 424-444.
- Persson, O., Danell, R., & Schneider J.W. (2009). How to use Bibexcel for various types of bibliometric analysis. *Celebrating scholarly communication studies: A festschrift for Olle Persson at his 60th birthday*, 5, 9-24.
- Petrick, J.A., & Quinn J.F. (2001). The challenge of leadership accountability for integrity capacity as a strategic asset. *Journal of Business Ethics*, 34(3-4), 331-343.
- Roussy, M., & Rodrigue, M. (2018). Internal Audit: Is the 'Third Line of Defense' effective as a form of governance? An exploratory study of the impression management techniques chief audit executives use in their annual accountability to the audit committee. *Journal of Business Ethics*, 151(3), 853-869.
- Rus, D., Van Knippenberg, D., & Wisse B. (2012). Leader power and self-serving behaviour: The moderating role of accountability. *Leadership Quarterly*, 23(1), 13-26.
- Sinclair, A. (1995). The chameleon of accountability: forms and discourses. *Accounting, Organizations and Society*, 20(2-3), 219-237.
- Steinbauer, R., Renn, R.W., Taylor, R.R., & Njoroge P.K. (2014). Ethical leadership and followers' moral judgment: The role of followers' perceived accountability and self-leadership. *Journal of Business Ethics*, 120(3), 381-392.
- Tenev, S., Zhang, C., & Brefort, L. (2002). *Corporate governance and enterprise reform in China: Building the institutions of modern markets*. World Bank Publications, Washington DC.
- Tranfield, D., Denyer, D., & Smart P. (2003). Towards a methodology for developing evidence-informed management knowledge by means of systematic review. *British journal of management*, 14(3), 207-222.
- Van Eck, N.J., & Waltman L. (2010). Software survey: Vosviewer, a computer program for bibliometric mapping. *Scientometrics*, 84(2), 523-538.
- Vuorio, A.M., Puumalainen, K., & Fellnhofer, K. (2018). Drivers of entrepreneurial intentions in sustainable entrepreneurship. *International Journal of Entrepreneurial Behaviour & Research*, 24(2), 359-381.
- Wallis, J., & Gregory R. (2009). Leadership, accountability and public value: Resolving a problem in "new governance"? *International Journal of Public Administration*, 32(3-4), 250-273.
- Weaver, G., Trevino L., & Cochran P. (1999). Integrated and decoupled corporate social performance: Management commitments, external pressures, and corporate ethics practices. *Academy of Management Journal*, 42(5), 539-552.
- Zajac, E.J. (1990). CEO selection, succession, compensation and firm performance: A theoretical integration and empirical analysis. *Strategic Management Journal*, 11(3), 217-230.
- Zhang Y. (2006). The presence of a separate COO/president and its impact on strategic change and CEO dismissal. *Strategic Management Journal*, 27(3), 283-300.
- Zhu, W., & Wang Z. (2018). The collaborative networks and thematic trends of research on purchasing and supply management for environmental sustainability: A bibliometric review. *Sustainability*, 10(5), 1510.