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An evidence-based review of the relationship between leadership and accountability

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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 conduct an evidence-based review using an integrative synthesis of published peer-reviewed literature on leadership and accountability. Our search in Web of Science databases identified 37 articles on this topic of several research areas. Our review of these articles addresses the following 5 questions: (1) What kind of studies have been developed on the topic? (2) What is the possible relationship between leadership and accountability? (3) What is the impact of studies identified in the literature? (4) What is the incidence of studies in the area of Business and Economics? (5) Which direction should subsequent studies take? To answer these questions, we use an evidence-based review with bibliometric methods of citation analysis, co-citation analysis, co-author analysis, and co-word analysis. We conclude 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. We offer potential explanations for this paradox and suggest avenues for future research.

Keywords: Accountability; leadership; organizational leaders; bibliometric review; organizational success.

1. Introduction

Accountability and governance appear to coexist together (Aziz et al, 2015). In the context of corporate governance, externally mandated reforms may “change the governance practices of firms if they alter the economic pressures to which firms or their stakeholders are exposed” (Chen et al, 2016, p.791). 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 the 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.

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 have been developed on the topic? (2) What is the possible relationship between leadership and accountability? (3) What is the impact of studies identified in the literature? (4) What is the incidence of studies in the area of

Business and Economics? (5) Which direction should subsequent studies take? We use 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.

2. Literature review

Accountability is a requisite for social order (Hall et al, 2004) 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 and 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, p. 752). Any social system incorporates accountability mechanisms (Hall et al, 2017). An accountability context is likely to foster impression management (Roussy and Rodrigue, 2018). In particular, formal accountability mechanisms may be used as mere window dressing devices, but also a means of social monitoring or control (Hall et al, 2017).

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 and Quinn, 2001). Since the 1990s, some scholars have become interested in leadership as a solution to problems of agency failure (Wallis and Gregory, 2009). Corporate leaders must be accountable to those whose interests the leader’s effect (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 to specify “*to whom, for what effects and by what means* the corporate leader should be held accountable” (McCall, 2002, p. 134, emphasis in the original). Gberville 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 (Gberville et al, 2017).

Working in environments with scarce resources and accompanying politics may affect how actors respond under accountability (Hall et al, 2017). Aziz et al (2015) state that “Public sectors worldwide are now under pressure to justify the sources and utilizations of public resources as well as improving the performance in their services delivery”. 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 and Gregory, 2009). In particular, in the scenario of new public management, accountability relationships are far more complex, multilateral, conflicting and ambiguous (Wallis and Gregory, 2009).

3. 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 and 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, 2011b). The software used in the present study were Bibexcel (Persson et al, 2009) and VOSViewer (van Eck and 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.

4. 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 behavior of a leader in the definition and implementation of strategies. The leader's behavior is increasingly uncovered, both by their team and by stakeholders. Accountability is increasingly a common practice in organizations 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.

4.1. Publication distribution across time

Figure 1 shows the annual publications of the sample identified between 1994 and 2018. 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 in 1994-2018 period, highlighting the year 2008 and 2013 with 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 an article published.

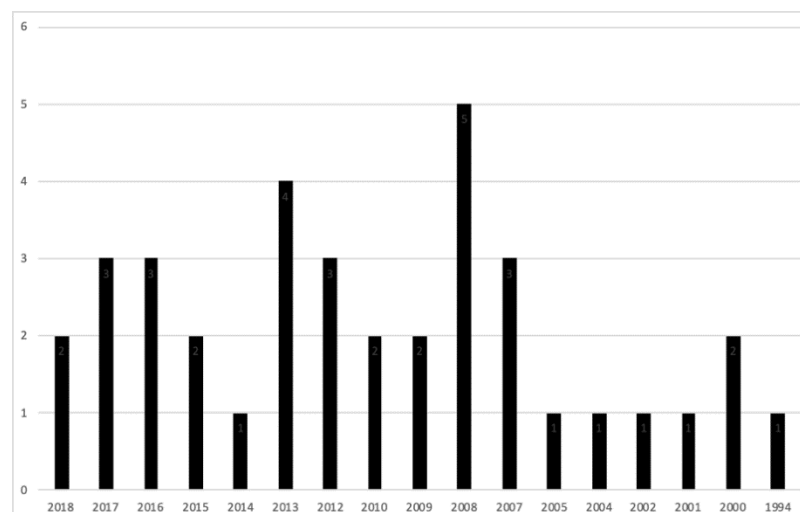


Figure 1: Distribution of publications by year (1994 – 2018)

4.2. Publication Distribution across Journals Table

Table 1 shows journals with more publications on leadership and accountability. The six journals with more publications represent 35% of the total publications, and three journals have an impact factor higher than 1 (ISI IF 2016). 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 behavior are valued. The remaining journals are associated to the areas of public management,

human behavior and leadership characteristics. In summary, this research topic is multi-disciplinary and provide a basis to uncover research gaps and set an agenda to move the field forward.

Table 1: Peer-reviewed publications by journals

Journal Publication	#	IF (2016)
Journal of Business Ethics	5	2.917
International Journal of Public Administration	2	-
International Journal of Psychology	2	1.867
Journal of Leadership Studies	2	-
Leadership Quarterly	2	3.307

4.3. Publication Distribution across Journals WoS Subject

Taking into account 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.

Table 2: Most relevant WoS Subject Categories and Research areas

WoS Subject Categories	#	%
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

4.4. Research Keywords Analysis

Table 3 shows the distribution of the keywords used by the authors to categorize their study according to four groups of keywords. The first group 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 group allows characterizing on the accountability theme, and there is a greater emphasis on the general concept of accountability. The third group is based on business ethics, with a focus on self-behavior service. The fourth group 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: Most keywords used

Keywords	#	Keywords	#
<i>GROUP1</i>		<i>GROUP2</i>	
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		
<i>GROUP3</i>		<i>GROUP4</i>	
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	1
Reputation	1	Governance	1
Capacity	1	Conflict of interest	1
Instrumentality	1	Corporate fraud	1
Integrity	1	Managerial discretion	1
Displaying disapproval	1		
Guilt-proneness	1		

4.5. Author Analysis

Through the analysis of authors 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 preprocessed to improve 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 behavior: 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 behavior. 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 behavior towards leaders' teams.

4.5.1 Co-authorship Analysis

Co-authoring analysis can help to find 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.

4.5.2 Co-citations 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 same time, then it means that there is a co-citation relationship and a level of co-citation intensity. In figure 2 it is possible to identify a high number of co-citations, with several levels of intensity. Most frequently quoted articles are: Allen and Panian (1982), which analyzes 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 and 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 and 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, in particular the leadership characteristics that bring about better organizational results. These results are in line with the results presented in table 3 and are a starting point for the study of the relationship between leadership and accountability.

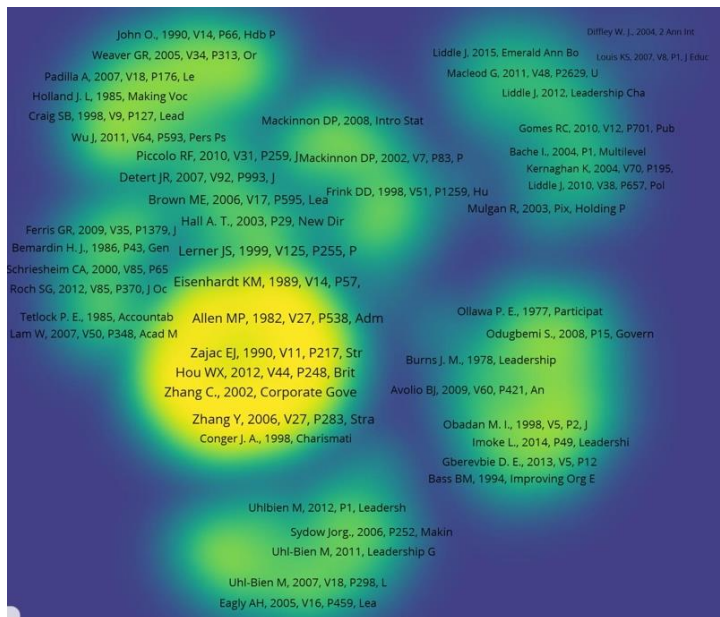


Figure 2: Co-citations intensity

4.5.3 Co-citations clusters Analysis

Figure 3 presents several research clusters, taking into account the co-citations. The evidence suggest that the themes/dimensions/characteristics of the articles used as references for the analysis of relationship between leadership and accountability are diverse, which can be easily recognized in figure 3. There is no nucleus that stands out. There are several research nuclei that are interrelated. The cores that stand out most are the orange-colored core that looks at executive management levels, leader behavior, and multitask levels of leaders. The core of red-colored research studies conditions associated with accountability and effects of accounting on accountability. The core of lilac color research looks at personality traits, in particular the Big Five model. These results are in line with other previous tests, highlighting the path that is being followed by researchers, which is the relationship between leadership and accountability, through characteristics and behavior of a leader, various dimensions of accountability, and the impact of these variables in organizational performance.

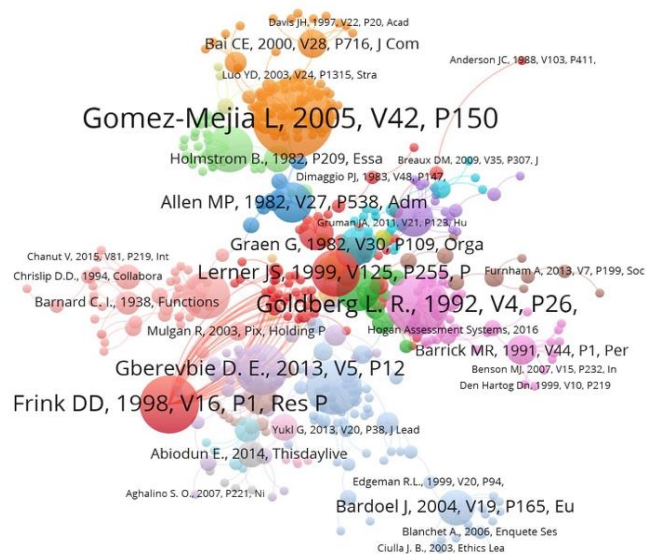


Figure 3: Co-citations clusters

5. 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 and Quinn, 2001, p. 331). 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, 2017) 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 acknowledges that it is less a case of accounting *for* certain decisions, actions or assets, and instead being accountable *toward* various stakeholders, with whom relationships are built over time”(Painter-Morland and Deslands, 2017, p. 439, emphasis in original). The studies that have been developed on this topic have focused on several dimensions of analysis. Leadership style has been an ever-evolving, growing, and investing theme by many researchers, seeking to understand the dynamics of leadership, ethics, and accountability and their impact on authentic organizational leadership (eg, Painter-Morland and Deslandes, 2017), transformational leadership (eg, Chun et al, 2016) or ethical leadership (eg, Steinbauer et al, 2014). Other studies relate leadership with accountability, with emphasis on trust in accountability practices and accountability in the performance evaluation (e.g. Park, 2017). Business ethics also play a key role in the relationship between leadership and accountability. For example, ethical behaviors such as integrity, reputation and guilt, or unethical behaviors such as self-serving behavior and display disapproval have an impact on perceiving justice by other organization members (e.g. Chen et al, 2016; Steinbauer et al, 2014; 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 behavior 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 behaviors 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.

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