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Employee Satisfaction and Perceptions of Organizational Leadership Accountability

By

Caroline M. Clancy

A Thesis Submitted in Partial Fulfillment of the

Requirements for the Degree of

Master of Arts

In

Industrial Organizational Psychology

Minnesota State University, Mankato

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Employee Satisfaction & Perceptions of Organizational leadership
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EMPLOYEE SATISFACTION AND LEADERSHIP ACCOUNTABILITY

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IN
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ABSTRACT

Leadership can truly make or break an organization with regards to virtually every work-related outcome. So, what characterizes an effective leader? Research suggests that leaders who embody organizational values and are held to same standards as their subordinates are related to optimal organizational outcomes. These values and standards start with an organization's accountability practices. We hypothesize that perceptions of accountability will demonstrate a positive relationship with job satisfaction (H₁) and a negative relationship with turnover intentions (H₂). Additionally, communication will moderate the relationship discussed in our first hypothesis (H₃). Finally, communication will moderate the relationship discussed in our second hypothesis (H₄). To test these hypotheses, we surveyed a sample of participants ($N = 222$) using validated surveys to assess all relevant variables. We found support for both predicted direct effects and a moderating effect of communication on leadership accountability perceptions and turnover intentions. However, we did not observe a moderating effect of communication on accountability practices and job satisfaction. Practical implications, limitations of this study, and suggestions for future research are discussed.

Keywords: Leadership, accountability, job satisfaction, turnover intentions, organizational communication, employee perceptions

Employee Satisfaction and Perceptions of Organizational Leadership Accountability

Leadership can truly make or break an organization with regards to virtually every work-related outcome, such as employee satisfaction, corporate climate, and ultimate organizational success. Organizations therefore strive to identify effective leaders and to implement best practices into their own policies and procedures. So, what characterizes an effective leader? An ever-expanding body of research is dedicated to investigating this question. Past research efforts have focused their methodology on data collected from the leaders themselves rather than from lower to mid-level subordinates (Petrick & Quinn, 2001). More recent efforts have introduced concepts such as 360-degree feedback to gain a broader perspective resulting from more comprehensive performance management tools (Church, 2017). Additional exploration of leadership style has also emerged in recent studies (e.g., Tao et al., 2018; Hoch et al.,).

However, research suggests that any systems or practices implemented to increase organizational outcomes by improving leadership will fall flat if said leaders are not held to the same standards as their lower to mid-level subordinates (Hoch et al., 2018; Ghanem, & Castelli, 2019); Church, 2017). This finding further emphasizes the importance of ethical and transparent leadership in organizational outcomes (Petrick & Quinn, 2001). Ethical leadership begins with accountability, discussed in the following sections.

Accountability

The construct of accountability is central to understanding and promoting ethical leadership behavior (Ghanem & Castelli, 2019) and for understanding human behavior at

the individual and organizational level (Stryker & Strathan, p. 311). Past research efforts on the topic of accountability in social psychology have ranged from social cognition experiments that examine individual decision-making processes and attitude shifts in the face of varying accountability scenarios (Scott & Lyman, 1968; Sern & Madstead, 1983; Tetlock, 1992; Schlenker, 1985; Lerner & Tetlock, 1999) to retrospective case studies of organizational procedures and events leading up to workplace scandals that harm the public (Kiyomiya, 2012). Between the individual cognition examinations of decision making and case studies of business ethics failure, there is wide middle ground for accountability research in the areas of organizational development and behavior.

Operational definitions of accountability vary widely in the psychology and management research body, and accountability is often mentioned as an expectation of organizational practices without being formally defined (Bergsteiner, 2012) and when present, typically skew towards a negative connotation (Bergsteiner, 2012). Accountability requires an assessment of both the beliefs and the behaviors of an individual (Lerner & Tetlock, 1999) and examines the relationships between individuals and authority (Tetlock 1992). Bersteiner's (2012, p.198) Holistic Accountability Model (HAM) is designed to address the complexity of accountability relationships and types of responsibility present in each organizational interaction and defines two accountability terms: Self Accountability and External Accountability.

Of particular interest in examining organizational behavior is External Accountability, which Bergsteiner (2012) defines as:

the process of subjectively or objectively evaluating the contributions that others have made to a consequence; where appropriate, calling on these others to account for the consequences and for how this consequence came about; and applying accountability responses such as rewarding, sponsoring, mentoring, supporting, giving feedback, counselling, training, directing sanctioning or punishing. (p. 25)

Bergsteiner's definition includes the dynamic process of behavior evaluation and responses, which can be observed from organizational events and assessed at the employee and supervisory level. External accountability focuses on evaluating behavior that led to an observable consequence and has a broader scope than traditional performance management systems in organizations. Bergsteiner proposes that the role of accountability theory is central to understanding the behavioral performance of people and organizations. Furthermore, the failure of many organizations is often a failure of organizational accountability systems, such as when accountability relationships are not defined or communicated, and when complex decisions are made that in a way excludes input from most employees or stakeholders, save for a small minority of executive leaders.

Accountability research areas can be organized into three categories (Bergsteiner, 2012) 1) accountability objectives, 2) accountability processes, policies, and systems, and 3) accountability effects. Each of these research areas has been examined by other researchers at the micro (intra-organizational) level, the meso (organizational) level, and the macro (supra-organizational) level. An example of accountability processes, policies,

and systems research at the micro level would focus on individual employee performance and employee motivational theories. Examples of accountability objective studies at the macro level examine the effects that legislation or other regulatory efforts have, such as whistleblower laws. An example research of accountability effects at the meso level is Goldberg, Lerner, and Tetlock's (1999) study on the effects of non-accountability in corporate culture.

To establish a meta-theory of accountability Bergsteiner (2012) defined several concepts central to accountability theory to assist in the use of consistent terminology, including the accountant, "the party that holds others to account" and the accountee, "the party being held accountable," which is intentionally non-hierarchical and does not elaborate on the role of accountee or accountant outside of the accountability exchange in relation to each other or chain of supervision. Accountors and accountees are identified in the context of accountability exchanges and are not limited to supervisory or even organizational relationships, such as in the case of organizational leaders be held accountable by regulatory bodies or leaders being held accountable to their employees. Additional terms defined by Bergsteiner (2012) that concisely communicate major tenets of accountability theory are presented in Table 1 (see Appendix).

The purpose of organizational accountability systems is to improve outcomes, such as results, image, and reputation, by enhancing personal or team performance (Bergsteiner 2012). Accountability is especially important to consider in the context of organizational dynamics and leadership behavior, which is not sufficiently addressed in traditional performance management systems. Organizational assessment

tools and processes, available and in use since the 1960s, have predominantly focused on the lower and mid-level employees rather than those in executive or leadership roles (Highhouse, 2002; Church et al., 2017). After a decrease in utilization of these assessment tools in the 1980s and 1990s, industries experienced widespread competition due to technological advancement and globalization (Meister & Willyerd, 2010; Church et al., 2017), resulting in what organizational psychologists often refer to as the “war for talent” and the rise of talent management (McDonnell, 2011; Michaels et al., 2000; Church et al., 2017). At this point, organizational assessment methods were in increased demand as companies sought to hire, promote, and strategically move the most talented individuals to fill positions, and the emphasis of organizational research once again focused largely on lower to mid-level positions and managing the behavior of employees, with limited applied studies aimed the higher level or executive positions (Church et al., 2017).

The lack of performance management methodology at the executive level did little to encourage accountability in leadership positions, though this area of organizational research has expanded in the recent past (Silzer & Dowell, 2010). Recent research has focused on assessing the effectiveness of leaders in executive positions within organizations (e. g., Kraus & Ferrell, 2016; Howald et al., 2018; Church et al., 2017; Yii Tang, 2013), including the use of leadership feedback assessments, which are a growing area of focus (Church et al., 2017; Crawford & Kelder, 2019). While 360-degree assessments have great potential, the effectiveness of their use is based on how the assessment being used, how it is implemented (Church et al., 2017; Crawford & Kelder,

2019; Yii Tang, 2013), how often follow-ups are occurring, the willingness of employees to complete the assessments honestly, and finally, the leaders' openness to receiving feedback (Church et al., 2017; Mackey et al., 2018; Church & Rotolo, 2016; Church & Silzer, 2014; Conaty & Charan, 2010; Ruddy & Anand, 2010).

Leaders

The behavior of organizational leaders can be examined through the lens of demonstrated moral competence (Kohlberg, 1964; Lind, 2015), defined as "the capacity to make decisions and judgements which are moral and to act in accordance with such judgments" (Kohlberg, 1964). The subjectivity of making morality judgements on a leader's contributions to a consequence is addressed in Bergsteiner's definition of External Accountability (2012). The impact of leaders on organization practices and employee behavior has been explored in many settings. Organizational leaders who lead by example in demonstrating ethical behaviors and principles reap many favorable outcomes, including happier employees, fewer instances organizational or workplace deviance (Howald et al., 2018), high ratings of ethical conduct at all levels of the organization and the corresponding reputation and favorable corporate image, and finally, long-term relations with clients, stakeholders, and other organizations (Petrick & Quinn, 2001; Chi et al., 2018; Tao et al., 2017).

Destructive leadership, characterized by leaders behaving in ways that violate an organization's ethical standard or conduct and do not reflect the organizations' best interest (Mackey et al., 2018) has been shown to impact job performance, organizational citizenship behaviors, and workplace deviance at all levels in organizations (Mackey et

al., 2018; Petrick & Quinn, 2001). Similarly, Tao et al. (2017) describe abusive leadership as any hostile verbal or non-verbal behavior toward a subordinate, colleague, or peer (Tepper, 2000; 2007; Tao et al., 2017) and demonstrated that abusive leadership is associated with increased new employee intention to leave and turnover (Tao et al., 2017). These findings illustrate that the standard and conduct of ethics in organizations tend to start at the top, in executive and leadership positions (Chi et al., 2018; Petrick & Quinn, 2001; Mackey et al., 2018), rather than at the lower or mid-level positions, which, until recently, have received more attention in research (Church et al., 2017). A meta-analysis from Mackey et al. (2018) presented a virtually direct relationship between destructive leadership and employee workplace behaviors.

A disconnect has been found between the expectations of non-leadership employees and leadership personnel, where organizations typically fail to account for the standards that employees have for leader actions (Petrick & Quinn, 2000). In a 2019 meta-analysis, Crawford & Kelder evaluated how effectively leadership is being measured in organizations and noted the limitations found in many organizations' methods of applying leadership assessment methods, such as 360° assessments. Loew & Wentworth (2013) found that 64% of US businesses surveyed used internally constructed leadership feedback assessments rather than utilizing the empirically based assessments. These internally constructed assessments often lack the subject matter expertise, reliability, and validity found in scales developed within academia. Furthermore, internally constructed assessments may contain bias. According to London et al. (1997), accountability is the "Achilles' heel" of 360° feedback, which can also translate to

assessment results (Church et al., 2017). Church and colleagues explain that frequent administration of assessments, for instance, at six or twelve-month intervals, can reinforce accountability for leaders to act on their assessment results and commit to improving and developing as leaders.

Seventy-five percent of leadership development programs within surveyed industries were not perceived as effective (Crawford & Kelder, 2019), which indicates that leadership development programs are failing to address important dynamics in the organizations. Research by Shamir, Zakay, Breinin, & Popper (1998) suggests that the key indicator of leadership effectiveness is contingent upon successfully motivating employees to work toward collective goals or missions. General characteristics used in leadership styles include charismatic characteristics (Shamir, Zakay, Breinin, & Popper, 1998), sharing a company vision (Lussier, 2010), employee development practices (van Dierendonck, 2011), professional intentions, and personality characteristics (Reid, West, Winston & Wood, 2014), and communication clarity (Dewan & Myatt, 2008).

In addition to short-term advantages, tangible assets within an organization often overshadow the intangible assets that form the building blocks of corporate ethics. Specifically, Petrick & Quinn (2001) describe tangible assets, such as profit, financial gain, and corporate growth. Furthermore, according to Petrick & Quinn (2001), intangible assets, such as integrity and ethical business practices promote long-term advantages. Additionally, research has demonstrated that ethical decision-making is associated with greater long-term outcomes that result in increased organizational assets,

both intangible and tangible (Petrick & Quinn, 2001; Church et al., 2017; Mackey et al., 2018; Tao et al., 2017; Howald et al., 2018). Petrick and Quinn (2001) identified 3 themes of the challenges in holding business leaders accountable for upholding integrity in organizations: 1) integrity capacity, 2) judgment integrity, and 3) practices to better prepare leaders to responsibly manage integrity as an intangible asset within an organization. Effective leaders should be approachable and invested in their employees and their success (Petrick & Quinn, 2001; Howald et al., 2018; Tao et al., 2017; Ferguson et al., 2016). The most effective way for leaders to accomplish these attributes is to demonstrate the ethical conduct that is expected of any employee of any organization that is trusted by clients, employees, partners, stakeholders, or competitors (Petrick & Quinn, 2001).

Researchers have identified several different leadership characteristics that lead to different outcomes within an organization. Some of these characteristics of interest, such as behavioral flexibility (Boal & Hooijberg, 2000) and charisma (Waldman, Ramirez, House, & Puranam, 2001), regard individual leader characteristics, while others such as top management cohesion (Hogg, 1992) and organizational communication (Church, 1994) regard an organization's leadership team. Furthermore, researchers have combined leader characteristics into sets to create comprehensive leadership styles theories that show effectiveness in specific environments. Transformational leadership, servant leadership, and other leadership theories styles have gained momentum as effective ways of increasing employee motivation, employee performance, and subsequently organizational performance (Vilegi-Peters, 2010).

Organizational Communication

Organizational communication has been identified as key characteristics is leadership performance (Church, 1994) and as a research topic it has been explored in various organizational contexts, with communication at its most basic being defined as both formal and informal exchanges of information between parties (Sin et al., 2005). Detailed analyses of organization communication, such as that by Downs and Hazens (1977), refer to the direction (upward, downward, lateral), source (organization, peer, supervisor), and type of communication (rich media, lean media) by measuring satisfaction on eight dimensions of communication: organization communication climate, supervisory communication, organizational integration, organization media quality, co-worker communication, corporate information, personal feedback, and subordinate communication. The relationship between communication and accountability has been directly addressed in leadership development research with suggestions that frequent surveys and informal conversations with employees be implemented into regular leadership practices as a means of maintaining accountability and open communication with employees (Howald et al., 2018; Church et al., 2017).

Pettit et al., (1997) explored organizational communication specifically to include “trust in superiors, influence of superiors, desire for interaction, accuracy of information, satisfaction with communication, information load, and directionality of communication (upward, downward, lateral)” (p. 84). Researchers found that employee satisfaction with organizational communication was a strong predictor of job satisfaction. Furthermore, the results of this study emphasized the importance of employees having accurate

information from organizational communications (Pettit et al., 1997). Similarly, Pincus (1986) found that organizational communication satisfaction positively correlated with both job satisfaction and job performance. Ruck and Welch (2012) concluded that employees are more impacted by quality communication, and that it was necessary for employees to understand the information being shared with them, regardless of the mode of delivery or number of communication efforts.

Direct communication has many positive effects, including on turnover and satisfaction (Nielsen et al., 2019; Quinn & Hargie, 2004; Ruck & Welch, 2012; Roboson & Tourish, 2005). Employee expectations of decision-making transparency and accountability practices are central to organizational communication. In a study examining social contingency models of judgment, Tetlock, Skitka, & Boettger (1989) approximated accountability as a requirement for an individual to justify their beliefs to an audience with known or unknown views. Subjects being held accountable to an audience with unknown views prepared complex evaluations of the topic and anticipated potential criticism. Subjects with attitudes that differed from their audience bolstered their current stance with less complex justifications than the subjects being held accountable by the audience with unknown views. Subjects in the accountable condition of the study had stronger emotions, both positive and negative, towards completing the study than non-accountable subjects and focused more of their attention to completing the assigned task. These findings indicate that establishing the expectation of having to be accountable to an audience for a decision changed decision making process and allocate attention, and that knowing the audiences view, such as from upward directional

feedback from staff level employees to leadership, may provide the informational context to change how decisions are made.

Research Questions

Accountability research has typically concentrated on micro-level accountability such as performance assessment and individual behavior modification or effects, and there is a need for more macro level accountability research to examine accountability and leadership concepts (Bergsteiner 2012). In relation to the research categories of previous accountability research (Bergsteiner, 2012), the focus of this study is accountability processes, policies and systems and accountability effects at the meso (organizational) level. This is an exploratory study in its effort to determine employee perceptions of accountability practices across a variety of industries and to identify specific accountability practices in use by different types of organizations. The variables of leadership accountability, organizational communication, job satisfaction, and turnover intentions are operationally defined and incorporated into survey instruments to answer several overarching questions related to the construct of accountability, including: 1) Do employees perceive their organizational leadership as being held accountable for behavior that impacts the organization? 2) From the employee perspective, what accountability practices are currently in use? 3) Are accountability practices communicated to employees in organizations, and finally, 4) What relationship exists between perceptions of accountability, organizational communication, and employee job satisfaction and turnover intentions?

The proposed research effort focuses on the current use of accountability practices in organizations and the extent to which those practices are shared and communicated with the workforce. The impact of having accountability practices communicated to the workforce is also explored in terms of job satisfaction and turnover intention. As such, we propose the following hypotheses for our current study.

Hypotheses

Hypothesis 1 (H₁). Employee perceptions of accountability will demonstrate a positive relationship with job satisfaction.

Hypothesis 2 (H₂). Employee perceptions of accountability will demonstrate a negative relationship with turnover intentions.

Hypothesis 3 (H₃). Communication will moderate the relationship such that more communication of organizational leaders being held accountable will lead to a stronger relationship between accountability and satisfaction.

Hypothesis 4 (H₄). Communication will moderate the relationship such that more communication of organizational leaders being held accountable will lead to a stronger relationship between accountability and turnover intentions.

Methods

Variables

The variables examined in this study include leadership accountability practices, perceptions of leader accountability, organizational communications of accountability practices, job satisfaction, and turnover intentions. Operational definitions for each of

these variables are presented below. The tools used to assess each variable are also described.

Perceptions of Leader Accountability

Leadership accountability practices are defined here as the mechanisms or procedures to hold leaders responsible for behavior that impacts the performance or reputation of the organization, including behaviors that take place in and outside of the work environments. This definition of leadership accountability practices expands beyond the role of performance management and employee misconduct procedures, though their elements would also be included in employee perceptions of leadership accountability. Leadership accountability practices address not just job performance organizational action or inaction taken in the face of a leader's actions taking place outside of work, such as being accused of a crime or being publicly assigned with criminals or criminal behavior, and how the employing organization responds to these circumstances. Accountable employee behavior is not limited to on-the-job work performance and can include actions taken by the employee outside of work hours and off employer property. An example of an accountability practice is an organizational policy of suspending employees while they are under criminal investigation.

Perceptions of leader accountability will be assessed utilizing items from a modified version of the Leadership Practices Questionnaire (Walker et al., 2014) as well as a series of items developed for the purposes of this scale, consisting of a total of 14 items. Participants will be able to rate all items by using a 6-point Likert scale, with ratings of 1-5 indicating participants' agreement with each statement (e.g., 5 = "Strongly

agree” and 1 = “Strongly disagree”) with an additional option for “Not Applicable or Do Not Know”. Our combined scale demonstrated good reliability, with a Cronbach’s alpha of .89.

Organizational Communication of Accountability Practices

For the purposes of this study, we use the term *organizational communication of accountability practices* to include the direct communication of organization decisions related to leadership accountability practices, such as establishing and communicating precedents for behavioral expectations, taking a position on public events, and the consistency with which leader accountability actions are addressed and what outcomes are shared with the workforce or larger public. A total of 11 items developed for the purposes of this study were used to assess employee perceptions of the communication of accountability practices within their organization. Participants were able to rate nine of these items using a 6-point Likert scale, with ratings of 1-5 indicating participants’ agreement with each statement (e.g., 5 = “Strongly agree” and 1 = “Strongly disagree”) with an additional option for “Not Applicable or Do Not Know”. These items demonstrated acceptable reliability, with a Cronbach’s alpha of .78. The additional two items were presented as a list of accountability practices and communication thereof in which participants were able to select any items applicable to their experience within their current organization.

Job Satisfaction

The Job Satisfaction Scale (Iverson et al., 1998) consists of 6 items, in which participants can rate each item pertaining to their level of job satisfaction using a 6-point

Likert scale, with ratings between 1 and 5 indicating participants' level of agreement (e.g., 5 = strongly agree, 1 = strongly disagree). Participants were also presented with a sixth option for nonapplicable or unknown item statements. These rating options were again modified for consistency across the measures used in our comprehensive survey. Our modified version of the Job Satisfaction Scale demonstrated adequate reliability, with a Cronbach's alpha of .79.

Turnover Intentions

The 5-item Turnover Intentions Measure was developed by Emberland & Rundmo (2010) to assess employees' inclination to leave their organization. All items are rated on a modified 5-point Likert scale, with higher numbers reflecting a stronger agreement. Participants also had the option to select "NA or do not know" for non-applicable or unknown item statements. The original measure demonstrated good reliability in a sample of Norwegian adult citizens, with a Cronbach's alpha of .79 (Emberland & Rundmo, 2010). Once again, these rating options were modified for consistency across the measures used in our comprehensive survey. Our modified version of the Turnover Intentions Measure demonstrated similar reliability, with a Cronbach's alpha of .78.

Participants

Participants were recruited using an online survey software. Eligibility for the survey is contingent on tenure, such that participants must have been employed at their organization for at least 18 months, regardless of any changes in position. At the start of

our analysis, we aimed to recruit a sample size of approximately 100 eligible participants. Our final sample included 222 participants, exceeding our original expectation.

Results

Hypothesis 1 (H₁)

To test this hypothesis, a simple linear regression was performed. To assess linearity, a scatterplot of leadership accountability score with against turnover intentions superimposed regression line was plotted. Visual inspection of these two plots indicated a linear relationship between the variables. There was homoscedasticity and normality of the residuals. There was independence of residuals, as assessed by a Durbin-Watson statistic of 2.13. Residuals were normally distributed. Average accountability practices observed accounted for 4.2% of the variation in job satisfaction with adjusted $R^2 = 4.2\%$, a small size effect according to Cohen (1988). Furthermore, leadership accountability perception scores significantly predicted job satisfaction scores, $F(1, 219) = 10.61, p < .001$. Additionally, regression of job satisfaction on perceptions of leadership accountability indicates an important link between the variables ($\beta = .22, p < .001$).

Hypothesis 2 (H₂)

To test this hypothesis, a simple linear regression was performed. To assess linearity, a scatterplot of leadership accountability score with against turnover intentions superimposed regression line was plotted. Visual inspection of these two plots indicated a linear relationship between the variables. There was homoscedasticity and normality of the residuals. There was independence of residuals, as assessed by a Durbin-Watson statistic of 1.65. Residuals were normally distributed. Average leadership accountability

perception score explained about 32.5% of the variation in turnover intentions with adjusted $R^2 = 32.5\%$, a medium size effect according to Cohen (1988). Furthermore, leadership accountability perception scores significantly predicted turnover intention scores, $F(1, 219) = 107.07, p < .001$, demonstrating an important link between the variables, ($\beta = -.57, p < .001$).

Hypothesis 3 (H₃)

Results of a linear regression indicate that communication does not significantly moderate the relationship between leadership accountability perceptions and job satisfaction ($\beta = -.42, p = .32$).

Hypothesis 4 (H₄)

Results indicate that communication significantly moderates the relationship between leadership accountability perceptions and turnover intentions ($\beta = -1.88, p < .001$). For visual representation, refer to Figure 1. As this graph depicts, turnover intentions are similar in organizations with low accountability. However, in organizations with high accountability, having more communication reduces the amount of turnover.

Discussion

Our first two hypothesis tested the direct effects of employee perceptions of leadership accountability practices on organizational outcomes, including job satisfaction and turnover intentions. Leadership accountability perceptions both significantly predicted job satisfaction and turnover intentions in our sample of participants ($N = 222$). As we predicted, employee perceptions of accountability demonstrated a positive relationship with job satisfaction. As employee perceptions of leadership accountability

scores tended to increase, job satisfaction scores tended to increase. Although leadership accountability perceptions only accounted for a small percentage of the variance explained in job satisfaction scores, our model did achieve statistical significance. Additionally, job satisfaction is a complex construct that can be influenced by many factors. The complexity and multi-dimensional nature of job satisfaction may partly explain why we did not observe the hypothesized moderating effect of communication. Future studies may benefit from testing a similar effect on more specific aspects of job satisfaction, such as co-worker relations, flexibility, or supervisor ratings.

The relationship was stronger for leadership accountability perceptions and turnover intentions, with a greater percentage of the variance in observed scores explained. As predicted, higher perceptions of leadership accountability tended to predict lower turnover intentions. When we assessed the moderating effect of communication on the variables in this equation, we found that communication of accountability practices does, in fact, have a strong negative impact on turnover intentions. The implications of the moderating effect observed, as well as our additional findings, are discussed below.

Practical Implications

As mentioned, we found a strong moderating effect of communication on leadership accountability practices observed and turnover intentions (see Figure 1). Specifically, turnover intention scores were lowest in organizations that had high employee perceptions of leadership accountability and high communication of accountability practices. Additionally, turnover scores were highest in organizations with high communication and low accountability perceptions. This means that organizations in

which it is well known to employees that leaders not being held accountable are most likely to have the highest turnover intentions amongst their employees. This study also demonstrates the importance of employee perceptions of leadership accountability in two specific organizational outcomes, namely job satisfaction and turnover intentions through a direct link. This should highlight the importance of not only establishing an organizational culture of accountability throughout the corporate hierarchy, but also properly implementing the use of sound tools to gauge employee perceptions.

Limitations

As mentioned, research into leadership accountability from employee perceptions is somewhat limited (Church et al., 2017). Additionally, although all items rated on Likert scales were standardized across surveys, we were not able to include results from items formatted as a drop-down menu in which participants were able to select applicable options. This would have provided insight into the specific practices of leadership accountability that are being observed by employees and to what extent these specific practices influence our outcomes.

Future Research

This study has only begun to scratch the surface of potential avenues for research exploring leadership accountability practices and perceptions on organizational outcomes. Additional organizational outcomes could include performance management, productivity, organizational citizenship behaviors, workplace incivility, and more. It would also be interesting to compare leadership accountability perceptions of both leaders, or those in executive or supervisory positions, and subordinates. A measure to

assess the perceptions of organizational accountability practices for leaders is currently in development. Researchers could investigate whether a high disparity between these groups. Within a similar vein, leadership could also be divided into executive and supervisory or managerial statuses. It would be interesting to see how executive leaders compare to day-to-day managers in their perceptions of organizational accountability and what impact perceptions of organizational accountability may have on wide variety of corporate outcomes.

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<https://dx.doi.org/10.1037/t61545-000>

Appendix

Table 1

Modified Leadership Practices Questionnaire

Item	<i>N</i>	<i>M</i>	<i>SD</i>
Leaders in my organization are held accountable for their behavior at work.	214	4.27	1.15
Leaders at my organization are held accountable for their conduct outside of work that impacts organizational performance.	212	4.00	1.19
Leaders at my organization are held accountable for their conduct outside of work that impacts organizational reputation.	219	4.09	1.21
In general, leaders at my organization are held accountable for their behavior.	215	4.19	1.14
In my organization, no employees are held accountable for their conduct.*	218	2.74	1.67
In my organization, staff level employees are held accountable for their conduct, but leaders are not.*	219	3.24	1.54
In my organization, leaders are not held accountable for their work performance.*	217	2.77	1.59
In my organization, leaders are not held accountable for their conduct.*	220	2.73	1.53

It is well known that leaders in my organization are not held accountable for their actions.*	220	2.81	1.60
My organization holds leaders accountable.	220	4.24	1.16
Please select "Strongly Agree" as your answer to this item.**	222	5.00	0.00
My organization has a reputation for holding leaders accountable.	215	4.06	1.14
There is a disconnect between staff and leadership on how performance management systems work.*	221	3.19	1.43
Where I work, organizational priorities are integrated with ethical policies.	213	4.06	1.02
As an organization, we do not try to gain an advantage by deceiving others.	220	4.19	1.07
TOTAL**	221	3.68	.85

Note. All response items utilized a 6-point Likert scale, with 1-5 indicating participants' ratings and an option for "Not Applicable or Do Not Know". Items rated 6 or above excluded from analysis.

*Item reverse scored.

**Total reflects reverse scored values.

***Attention check – item excluded from analysis and total.

Walker, A. D., Lee, M., & Bryant, D. A. (2014). Leadership Practices Questionnaire

[Database record]. Retrieved from PsycTESTS. doi:

<https://dx.doi.org/10.1037/t61545-000>

Table 2

Organizational Communication of Accountability Practices Scale

Item	<i>N</i>	<i>M</i>	<i>SD</i>
In the past, my organization has shared with me when they have taken action to hold leaders accountable.	214	3.82	1.32
In the past, my organization has shared with me how they have taken action to hold leaders accountable.	217	3.73	1.27
When an issue of leadership accountability takes place in the public eye, my organization does not publicly respond.*	213	3.47	1.29
When an issue of leadership accountability takes place in the public eye, my organization typically does not address the issue with the workforce at all.*	216	3.40	1.39
In general, my organization communicates with the workforce when a leader has been held accountable for their actions.	216	3.98	1.12
My organization has an established process in place to hold leaders accountable for their actions.	218	4.15	1.14
If a leader in my organization hurts work performance, my organization is prepared to hold them accountable.	219	4.11	1.06
My organization has a performance management system, but it doesn't seem to apply to leaders.*	221	3.05	1.47
The performance management system in my organizations seems to keep leader's work performance on track.	221	4.11	1.09

TOTAL**	221	3.38	.74
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Note. All response items utilized a 6-point Likert scale, with 1-5 indicating participants' ratings and an option for "Not Applicable or Do Not Know". Items rated 6 or above excluded from analysis.

*Item is reverse scored.

**Total reflects reverse scored values.

Table 3

Job Satisfaction Scale

Item	<i>N</i>	<i>M</i>	<i>SD</i>
I find real enjoyment in my job.	219	4.26	.93
I like my job better than the average person does.	218	4.01	.94
I am seldom bored with my job.	219	3.47	1.31
I would not consider taking another kind of job.	220	3.49	1.26
Please select "Disagree" as your response to this item.***	222	2.00	.00
Most days I am enthusiastic about my job.	219	4.09	.92
I feel well satisfied with my job.	221	4.13	.91
TOTAL	221	3.91	.73

Note. All response items utilized a 6-point Likert scale, with 1-5 indicating participants' ratings and an option for "Not Applicable or Do Not Know". Items rated 6 or above excluded from analysis.

***Attention check – item excluded from analysis and total.

Iverson, R. D., Olekalns, M., & Erwin, P. J. (1998). Job Satisfaction Scale [Database record]. Retrieved from PsycTESTS. doi: <https://dx.doi.org/10.1037/t11585-000>

Table 4

Turnover Intentions Measure

Item	<i>N</i>	<i>M</i>	<i>SD</i>
I often think about applying for a job somewhere else.	220	3.1	1.41
If I had different alternatives I would probably not work in the same place as now.	219	3.05	1.31
I have the best of all possible jobs.*	220	3.64	1.19
After all I have been through it is not going to take much before I apply for a job somewhere else.	221	2.99	1.30
I will probably not stay at the same workplace until I reach retirement.	220	3.36	1.33
TOTAL**	222	2.98	.95

Note. All response items utilized a 6-point Likert scale, with 1-5 indicating participants' ratings and an option for "Not Applicable or Do Not Know".

*Item is reverse scored.

**Total reflects reverse scored values.

Emberland, J. S., & Rundmo, T. (2010). Turnover Intentions Measure [Database record].

Retrieved from PsycTESTS. doi: <https://dx.doi.org/10.1037/t26352-000>

Workplace Demographics

Table 5

Tenure at Current Organization

Duration of Employment	<i>N</i>	%
18-24 months	42	18.9%
2-4 years and 11 months	77	34.7%
5-9 years and 11 months	70	31.5%
10 years or more	33	14.9%

Note. N = 222

Table 6

Supervisory Status

Role	<i>N</i>	%
Non-supervisory	56	25.2%
Supervisor to front-line employees	55	24.8%
Manager (supervise other supervisors)	73	32.9%
Executive leadership position	38	17.1%

Note. N = 222

Table 7

Organization Size by Number of Employees

Range	<i>N</i>	%
1-4	3	1.4%
5-9	7	3.2%
10-19	11	5.0%
20-49	11	5.0%
50-99	26	11.7%
100-249	32	14.4%
250-499	28	12.6%
500-999	45	20.3%
1000 or more	59	26.6%

Note. *N* = 222

Table 8

Employment Sector Type

Where are you employed?	<i>N</i>	%
PRIVATE-FOR-PROFIT company, business or individual, for wages, salary, or commissions	168	75.7%
PRIVATE-NOT-FOR-PROFIT, tax-exempt, or charitable organization	16	7.2%
Local GOVERNMENT employee (city, county, etc.)	16	7.2%
State GOVERNMENT employee; 5-Federal GOVERNMENT employee	9	4.1%
Federal GOVERNMENT employee	7	3.2%
SELF-EMPLOYED in own INCORPORATED business, professional practice, or farm	6	2.7%

Note. N = 222

Table 9

Union Member Status

Status	<i>N</i>	%
No	157	70.7%
Yes	65	29.3%

Note. N = 222

Table 10

Occupation – Selected Choice

Industry	<i>N</i>	%
Forestry, fishing, hunting or agriculture support	1	0.5%
Real estate or rental and leasing	2	0.9%
Professional, scientific, or technical services	11	5.0%
Utilities	1	0.5%
Management of companies or enterprises	3	1.4%
Construction	21	9.5%
Admin, support, waste management or remediation services	3	1.4%
Manufacturing	22	9.9%
Educational services	17	7.7%
Wholesale trade	2	0.9%
Health care or social assistance	25	11.3%
Retail trade	16	7.2%
Arts, entertainment, or recreation	5	2.3%
Transportation or warehousing	11	5.0%
Accommodation or food services	12	5.4%
Information	18	8.1%
Other services (except public administration)	30	13.5%
Finance or insurance	20	9.0%
Unclassified establishments	2	0.9%

Note. $N = 222$

National Center for O*NET Development. Browse by Industry. *O*NET OnLine*.

Retrieved April 19, 2022, from <https://www.onetonline.org/find/industry>

Table 11

Occupation – Text Entry

Entered Text	<i>N</i>	%
Accounting Supervisor	1	0.5%
Bakery	1	0.5%
Billing Analyst	1	0.5%
Cna	1	0.5%
Counselor	1	0.5%
Customer service	2	0.9%
Doordasher	1	0.5%
Educator	1	0.5%
Fire and water restoration	1	0.5%
Foreman	1	0.5%
Healthcare	1	0.5%
Information technology	2	0.9%
Machine operator	1	0.5%
Nonprofit	1	0.5%
nonprofit	1	0.5%
Nursing	2	0.9%

Office Assistant	1	0.5%
Patient care tech	1	0.5%
PCa	1	0.5%
Restaurant	1	0.5%
Retail	1	0.5%
Software	1	0.5%
Software Development	1	0.5%
Supervisor caregiver	1	0.5%
Team manager	1	0.5%
Team member	1	0.5%
Vice president	1	0.5%

Note. $N = 192$.

Employee Demographics

Table 12

Age

Range	<i>N</i>	%
18-24 years old	14	6.3%
25-34 years old	97	43.7%
35-44 years old	70	31.5%
45-54 years old	23	10.4%
55-64 years old	12	5.4%
65+ years old	6	2.7%

Note. *N* = 222

Table 13

Gender

How would you describe yourself?	<i>N</i>	%
Male	106	47.7%
Female	114	51.4%
Non-binary / third gender	1	0.5%
Missing system	1	0.5%

Note. *N* = 222

Table 14

Ethnicity

Spanish, Hispanic, or Latino?	<i>N</i>	%
Yes	43	19.4%
None of these	179	80.6%

Note. *N* = 222

Table 15

Race

How would you describe yourself?	<i>N</i>	%
White	176	79.3%
Black or African American	33	14.9%
American Indian or Alaska Native	7	3.2%
Asian	4	1.8%
Native Hawaiian or Pacific Islander	0	0.0%
Other	10	4.5%

Note. *N* = 222

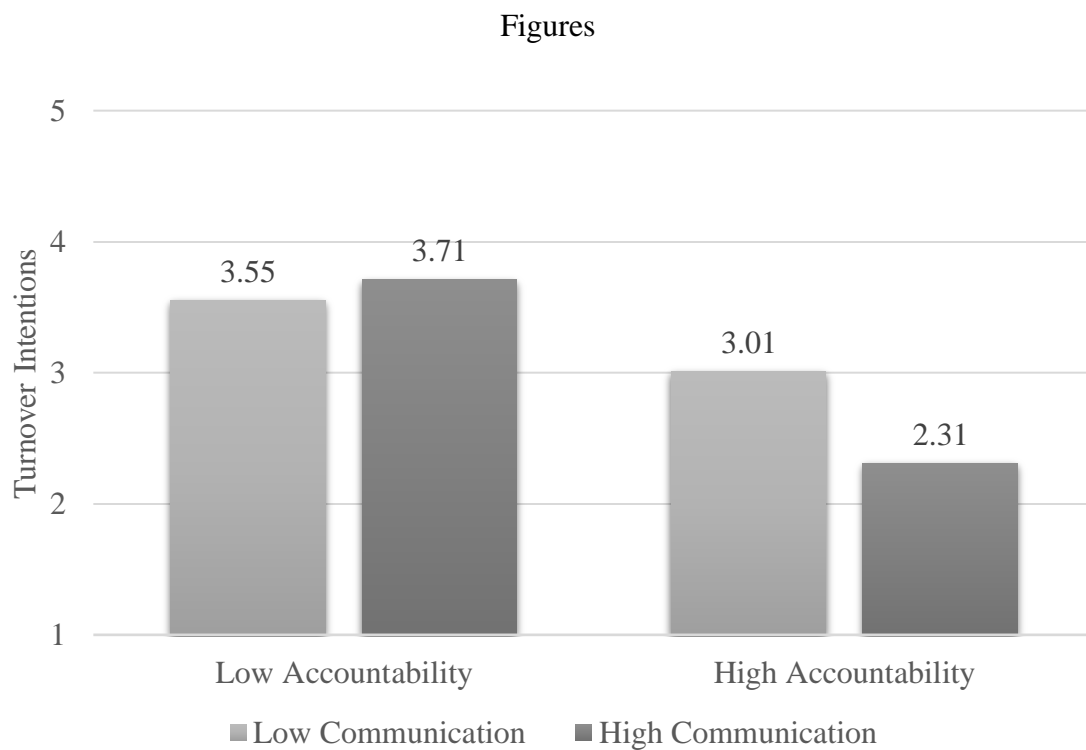


Figure 1. The moderating effect of communication on accountability and turnover intentions.