DOES CLASSICAL LEADERSHIP STILL RELEVANT? EXAMINING ITS EFFECT ON ACCOUNTABILITY PRACTICE: AN EMPIRICAL EVIDENCE

Raja Rizal Iskandar Raja Hisham
Mohd Rizal Palil
Muhamad Rahimi Ramli

ABSTRACT

Quality of a leader played a critical role to prevent organizational failure due to lack of accountability. However, it was not much emphasized in the literature on the effect of leadership factor, particularly the classical approach, on accountability practices in the organization. This study aims to examine the relationship between classical leadership and accountability. From the literature, classical leadership are measured by leadership behaviour and leadership traits that are based on the previous works by Stogdill. A self-administered survey was conducted to collect the data from 219 employees of selected financial institutions within Peninsular Malaysia. The hypotheses of the study were analysed using Partial Least Squares Structural Equation Modelling (PLS-SEM) approach. The results revealed that leadership traits have the strongest influence in enhancing accountability. It signifies that leaders with the appropriate attributes may easily affect the practice of accountability in the organization and become an exemplary to their employees in executing their tasks with diligence and integrity. In sum, this study provides a basis for classical leadership to remain relevant in contributing to the organizational outcomes in this modern state while companies could emphasize in educating employees on the importance of being accountable in making decisions. Lastly, this study also addresses the limitation and suggestion for future study based on the findings.

Keywords: Classical leadership; leadership behaviour; initiating structure; consideration; leadership traits; accountability

INTRODUCTION

A competent leader who exhibit the right approach drives the success of an organization. To achieve targeted goals, organizations need to execute appropriate strategies and engage employees. Disruptions such as non-compliance or misconduct might prevent them in reaching their desired results and subsequently the objective of the organization. Accountability is an integral factor that constitutes success (Gleeson, 2016). The absence of this practice will likely be resulted to failed procedures and policies as there is no supervision carried out. One of the causes for failure is the inability of leaders to establish and enforce accountability practices within the organization (CMOE, 2017). Enron is a common and popular example to describe organizational failures due to the negligence of good governance. Although many governance researchers often used it as example of corporate failure, this is because it is still relevant as it still happens in certain organization such as Parmalat, a prominent foodstuff industry in Italy collapsed in 2013 due to poor governance (Tengku Intan Nabilah & Nur Syazwani, 2017).

Driven by the scenario, researchers began to realize the importance of practicing governance in the organization specifically accountability. Previous studies have gathered non-fixed domains that were affecting accountability. Among those are individual needs (Royle, 2013; Royle & Hall, 2012), accounting-based practices (Jamaliah, Nurul Aisyah, & Noraini, 2013), leadership (Jamaliah, Nur Hidayah, & Ruhaya, 2015; Raja Rizal Iskandar, Mohd Rizal, & Wan Aishah, 2016), and corporate practices (Jamaliah et al., 2015). These studies' findings reported that all its hypothesized variables significantly influenced accountability practices. In parallel with the course of this study, leadership found to have played an important role in positively affecting the accountability outcome. According to Jamaliah et al. (2015), when there is no quality leader, organizational failure is a possibility. From these studies, it can be observed that there is no uniformity in terms of predictors used in influencing accountability. Moreover, leaders are the main pillars in addressing the accountability failure however less attention given by previous researchers in exploring the effect of leadership on accountability.

There were mixed interpretations of classical leadership among scholars. Originally, it was described as a leader with an authoritarian style (Avery, 2004; Jing & Avery, 2008; Lau, 2010; Lewin, Lippit, & White, 1939; Mensah & Qi, 2016). In contrast to other studies where it also being associated with transformational-transactional leadership (Abualrub & Alghamdi, 2012) and leadership behaviour that comprised of task-oriented and people-oriented (Euwema, Wendt, & van Emmerik, 2007; Rickards & Moger, 2000; Sellgren, Ekvall, & Tomson, 2006). In addition, the above studies' findings revealed that classical leadership did not have a significant effect on human performance. This is because an authoritarian possess too much power of which limiting the involvement of his subordinates in the process (Lau, 2010). On the other hand, this style worked well with organizational practices such as budget transparency (Mensah & Qi, 2016) and organizational justice (Lau, 2010). Numerous attempts by previous researchers to investigate the impact of classical leadership on organizational outcomes, but there are scarce studies that focus specifically on the contribution of classical leadership on organizational practices particularly in the context of accountability. Differ with the prevalence of previous studies addressing the classical leadership variable, this study positions classical leadership based on the two prominent variables; leadership behaviour and leadership traits based on their chronological in nature.

Therefore, the main objective of this study is to empirically examine the relationship between classical leadership and accountability. The remainder of the paper are the literature review, methodology, data analysis and results, discussions of findings and concluded by the implication of the study.

LITERATURE REVIEW

Underlying Theories

This study adopted the classical leadership theory (Avery, 2004) and social cognitive theory (Bandura, 1986) as the basis of our research. Classical theory does not rely on one assumption instead vary in multiple ways including the functions of leadership, the roles of followers, and the environment. This theory refers to the dominance of a pre-eminent individual or an elite group of individuals. Basically, followers do not have much authority or power and less-contributing to the organization. Thus, the leader is accountable for the outcome of the organization (Jing & Avery, 2008; Lau, 2010). In this study, this theory focuses on the classical leadership factors and its effect on organizational practice. Therefore, this theory is adopted to examine specifically the effect of leadership traits and leadership behaviour on accountability practices. On the other hand, social cognitive theory by Bandura (1986) suggested that people were driven by external factors surrounding them. This theory describes the triadic interactions of behavioural, personal, and environmental factors. In this study, behavioural and personal factor refer to the classical leadership variables whilst environmental factor is the accountability practice. The application of this theory indicates that the capability of classical leadership in contributing to the enhancement of accountability practice in the organization. From the above theories, it can be expected that classical leadership still have its role to play in fostering change in the organization based on literatures (Euwema et al., 2007; Lau, 2010; Lewin et al., 1939; Mensah & Qi, 2016; Sarminah & Zaini, 2012).

Classical Leadership

The term 'classic' often referred to as something of lasting worth or timeless with quality based on Oxford Dictionaries. Leadership has entered the frame of a scientific research since 1901 in the twentieth century. At the time, its definition reflects to the focus of control and centralization of power with a common theme of domination. In other words, the leader's ability to create attention of his followers by inducing obedience, respect, loyalty, and cooperation (Northouse, 2013). Classical leadership is basically described as how decisions are made by leaders based on behavioural perspective (Sarminah & Zaini, 2012). However, we found contradicting tones pertaining to classical leadership style by previous scholars. On a positive tone, classical style is where leaders provide clear guidance and make independent decisions for the best of the group with little or no input from subordinates (Lewin et al., 1939; Mensah & Qi, 2016). Conversely, under this paradigm leaders make decisions also with little or no involvement of the subordinates. This type of leaders do not empower its followers which consequently end up leaders being highly directive and followers become unskilled (Avery, 2004; Jing & Avery, 2008; Lau, 2010). Traditionally, the oldest form of leadership began with the Great Man Theory which describes a leader with an exceptional character. This theory was popularly known by the phrase '*great men were born, not made*' (Cawthon, 1996; Kirkpatrick & Locke, 1991), asserted that leadership qualities were inherited, especially by 'great' people or upper class personnel (Kirkpatrick & Locke, 1991).

From the literature, there have been numerous interpretations on classical leadership by previous scholars, nonetheless most of the time it often appeared to be associated with authoritarian style of leadership. Apparently, autocratic leaders normally being viewed negatively due to their role in running the shot in the organization without considering others' opinion or suggestions. However, it was not always an adversity due to the fact that autocratic leaders also capable in bringing success to the organization (Khuong & Hoang, 2015; Mensah & Qi, 2016). The importance of having an autocratic leader leading a team is that, whenever the need to make quick and efficient decisions particularly for matters relating to the moving the company forward (Amanchukwu, Stanley, & Ololube, 2015; Russ, 2018). Especially in small-businesses, it is essential to have this type of leader who is strong in personality to grow the business. On the contrary, an autocratic leader who has too much control over things, it will implicate him negatively among subordinates which consequently not being able to complete the job due to lack of commitment from his followers (Avery, 2004; Euwema et al., 2007; Jing & Avery, 2008).

Previous researchers have taken the initiative to further explore on the application of classical leadership in various context. Traditionally, a classic leader usually perceived as an authoritarian or autocratic. Nevertheless, classical leadership studies were no longer rely on one style. Lau (2010) examined the effect of leadership styles on organizational justice, one of the styles addressed in the study was classical leadership which positioned by autocratic leadership. Meanwhile, in other studies, classical leadership has been identified into dimensions such as authoritarian, participative, and delegative (Mensah & Qi, 2016), with the additional bureaucratic and situational style (Abualrub & Alghamdi, 2012). Other than the common mainstream styles, classical leadership also being described as task-oriented and people-oriented (Euwema et al., 2007; Rickards & Moger, 2000; Sellgren et al., 2006). From the above literature, we found that there are inconsistencies in measuring the dimensions of classical leadership. Therefore, in this study, we focused on two mainstream leadership domains that are, leadership traits and leadership behaviour. The selection of these domains was due to its profile as pioneers in the field of leadership (Day & Antonakis, 2012).

Hypotheses Development

This study highlights the relationship between classical leadership and accountability. From the above review, classical leadership is interpreted into two main factors that are: leadership behaviour (Ohio State University, 1994) of which comprises into two main behaviour; (1) initiating structure; and (2) consideration, and leadership traits (Northouse, 2013). Previous studies have addressed classical leadership on how it would affect organizational outcomes. In the environment of consulting firm,

Euwema et al. (2007) employed secondary data method to investigate the style of leaders in the form of directive and supportive on group organizational citizenship behaviour (GOCB) on a larger scale globally. It was found that directive style and GOCB indicate a negative relationship whilst supportive style has a positive relationship with GOCB. Further study by Lau (2010) on working adults in the United States aimed to examine the relationship between leadership styles and employees' participation on organizational justice. The results revealed that classical leadership was not significantly related to employees' participation. Nevertheless, classical leadership deemed to effect strongly on organizational justice specifically procedural justice. Later, a recent study in the context of government administration focusing on factors that would strengthen government's transparency in budgeting. Classical leadership was positioned based on Lewin et al. (1939) namely authoritarian, participative, and delegative. The results discovered that authoritarian and participative style has positive influence on budget transparency. On the other hand, delegative style has a negative influence on budget transparency (Mensah & Qi, 2016). From the above literatures, classical leadership is found to be centred on leadership style despite the origins of leadership that began with leadership traits and leadership behaviour of which, not emphasized by prior researchers to further explore its effect on various organizational outcomes. Hence, we expect that classical leadership would be an important element that may promote accountability practices. The study's hypothesis 1 is conjectured as,

H_1 : *Classical leadership contributes to accountability*.

To date, leadership behaviour still managed to gain interests from many researchers to further explore its effect on various organizational outcomes. A study by Mohamad et al. (2012) examined the effect of leadership behaviour grounded by four domains (initiating structure, consideration, representativeness, persuasiveness) on Takaful agents' performance. The findings revealed that it has a significant combined effect on agents' performance of which accounted for 72.2 percent explanatory power. Moreover, in the context of life insurance agents in Thailand, an attempt to gauge organizational commitment through leadership behaviour and internal marketing as the intervening factor. The results showed that task-oriented behaviour seemed to negatively related to commitment whilst relationship-oriented has a positive relationship with commitment with a combined effect of 56 percent (Chotechuong & Vesdapunt, 2015). A much recent study by (Hazalina, Abdullah, Arman Hadi, & Muhammad Safizal (2016) focused on individual commitment among public university employees in the northern state of Malaysia via leadership styles grounded by task-oriented and people-oriented. The results revealed that both styles have different effect on employees' commitment where people-oriented style is more preferred by employees as it would strengthen their commitment whilst task-oriented style found not significantly related to commitment. However, both styles generated a combined effect of 62.3 percent despite the insignificance of the latter. From the above discussions, combining initiating structure and consideration exhibits leadership behaviour as a relatively strong variable to positively impact organizational outcomes such as commitment and performance. Nevertheless, less attention from previous researchers to investigate its effect on accountability practice in the organization. Hence, the study's hypothesis 2 is proposed as,

H_2 : *Leadership behaviour has a positive effect on accountability*.

Although trait study has long been in the field of studying the effect of one's own personality on various individual or organizational outcomes, it still managed to get attentions from many researchers to date despite the emergence of modern leadership theories. The Big Five factor model by Costa and McCrae (1992) comprised of neuroticism, extraversion, emotional stability, conscientiousness, and agreeableness; has become the most popular basis for measuring leaders' traits. Recent studies utilized the Big Five factor indicated that the model worked quite well in strengthening employee performance in the public sector among government servant (Nadiah Maisarah, Nor Sara Nadia, & Norliza, 2016) and employees in the call centres (Echchakoui, 2013). Within the accountability literature, individual's needs capable to facilitate leaders' informal accountability for others (Royle, 2013; Royle & Hall, 2012). From these findings, personality still has its role in affecting individual outcome. Even so, their focus mostly on predicting individual performances rather than organizational practices. On the other hand, this study oriented leadership traits based on Northouse's (2013) compiled traits. Unfortunately, this measure not been widely used in other traits studies. The only study was from the perspective of health coordinators self-perceptions and superiors' perceptions towards leadership traits. The causality approach not undertaken in the study which restrict researchers to further understand the predictive ability of leadership traits. Thus, in observing the antecedent of accountability practices in this study, the following hypothesis 3 inferred as,

H_3 : *Leadership traits has a positive effect on accountability*.

METHODOLOGY

This study employed a quantitative research design where a self-administered questionnaire was used as the main instrument for gathering data. The respondents in this study involved employees from the selected financial institutions in Peninsular Malaysia. For confidential reasons, the name of the organizations is kept anonymous. The unit of analysis in this study was the employee of the selected financial institution. 500 questionnaires were distributed randomly to employees based on convenience sampling strategy. This was due to institutions' strict policy for not allowing non-employees to the office floors. As a result, 219 usable data successfully collected and yielded 43.8 percent response rate. Determining the sample size of this study based on Cochran's formula (Bartlett, Kotrlik, & Higgins, 2001) and it exceeds the minimum sample of probability sampling, indicating that the data can be analysed using inferential statistics (Sekaran & Bougie, 2016).

A cross-sectional survey had been used to collect the data at one specific point of time using questionnaires. The main benefit of using this procedure may help the researchers to gather accurate data, reducing the potential of bias data, and increase quality of

data being collected at low cost (Creswell, 2009; Kumar, Salim, & Ramayah, 2013; Sekaran & Bougie, 2016). The distribution method was conducted in two approaches; first stage, researchers distributed the questionnaires using the hard copy instrument and sent to half of the respondents; and the other half were sent using electronic survey via Google Form. Due to company policy's constraints, respondents based on the consent from their superiors and on a voluntary basis answered the questionnaires.

The questionnaire was developed into four sections, namely Section A, Section B, Section C, and Section D. Firstly, Section A had 10 items that described leadership traits which adapted from (Northouse, 2013). Secondly, Section B had a total of 10 items whereby it was divided into two dimensions, that were, initiating structure and consideration for 5 items each respectively, of which constitutes leadership behaviour adapted from (Mohamad et al., 2012; Ohio State University, 1994). Third, Section C had 5 items that measured accountability that were adapted from (Bagget, Cole, & Cole, 1990). Lastly, Section D outlined the demographic information of respondents such as gender, age, race, level of education, current job position, and work experience.

To test the hypotheses, partial least squares structural equation modelling (PLS-SEM) approach facilitated by the SmartPLS version 3.2.7 (Ringle, Wende, & Becker, 2015) to analyse the data. Two main procedures were undertaken; firstly, the measurement model evaluation that includes reliability and validity testing; and secondly, the structural model evaluation using bootstrapping method to determine the significance level of level of loadings, weights, intervals, and path coefficients (Hair, Hult, Ringle, & Sarstedt, 2017; Henseler, Ringle, & Sinkovics, 2009; Ramayah, Cheah, Chuah, Ting, & Memon, 2016). In the aspect of specifying the path model, this study modelled one of its constructs in the form of hierarchical component model (HCM). Leadership behaviour is formed based on the domains of initiating structure and consideration.

Respondents' Profile

A total of 219 respondents involved in this survey, 58 percent were female and 42 percent were male. The age range showed that 52.1 percent were between 26 – 35 years old and the least age group involved were between 46 – 55 years old. In terms of racial background, it was mostly participated by the Malays (92.2 percent), followed by Indian (4.1 percent) and Chinese (3.7 percent). The level of education displayed variety of academic qualifications of which dominated mostly by bachelor's degree graduates (52.1 percent), followed by Diploma (26.5 percent) and school graduates (11 percent). The remaining 10.6 percent were postgraduate and professionals. The position of executives was the majority committed to the survey (41.6 percent) and followed by 26 percent which consists of non-executives. The working experience showed that 48.4 percent to those who currently attached with their respective organization within less than 5 years whilst experienced employees ranges between 16 – 19 years were only 4.1 percent. Table 1 summarizes the respondents' demographic background.

DATA ANALYSIS AND RESULTS

Prior to analysing the data, since this study used self-administered questionnaire, it is essential to conduct a common method bias analysis to ensure that there was no systematic bias that could influence the study's data and subsequently affecting the results. Using the collinearity diagnostic method as suggested by Kock (2015), the method bias is referred to the variance inflation factor (VIF) at all factor level in which the data showed an indication of pathological collinearity when the VIF value is greater than 3.3. In other words, the data may be contaminated by the common method bias. In this study, the results demonstrated that all factors associated in this study have VIF values below than 3.3 thus it can be concluded that the data is free of common method bias.

Measurement Model Evaluation

In this stage, measurement model purposely conducted to determine the reliability and validity of the research instruments. Specifically, it is necessary to evaluate the indicator reliability, internal consistency reliability, convergent validity, and discriminant validity (Hair, Ringle, & Sarstedt, 2011). Firstly, loadings for all indicators showed a good level of indicator reliability as all of them exceeded the acceptable value of 0.70 (Henseler et al., 2009). Secondly, internal consistency was commonly measured by the composite reliability (CR) to determine the instrument's reliability. The results for CR showed that all constructs exceeded the recommended value of 0.70, suggesting that all constructs were reliable (Hair et al., 2014). Thirdly, convergent validity can be observed through Average Variance Extracted (AVE) testing, the results generated the AVE values for all constructs were above 0.50 (Fornell & Larcker, 1981; Hair et al., 2011). Table 1 presents the reliability and convergent validity of the constructs.

Table 1: Results of reliability and convergent validity

Model Construct	Indicator	Loadings	CR	AVE
Accountability	Gov1	0.906	0.950	0.791
	Gov2	0.876		
	Gov3	0.890		
	Gov4	0.874		
	Gov5	0.900		
Initiating Structure	LBA1	0.815	0.923	0.705
	LBA2	0.784		
	LBA3	0.871		
	LBA4	0.867		
	LBA5	0.857		
Consideration	LBB1	0.823	0.924	0.708
	LBB2	0.866		
	LBB3	0.812		
	LBB4	0.838		
	LBB5	0.867		
Leadership Traits	LT1	0.792	0.950	0.658
	LT2	0.818		
	LT3	0.814		
	LT4	0.830		
	LT5	0.816		
	LT6	0.780		
	LT7	0.872		
	LT8	0.854		
	LT9	0.749		
	LT10	0.776		

Discriminant validity is measured by utilizing the Fornell-Larcker criterion. To determine discriminant validity, it is said that a construct is different from one another when the square root of AVE value is higher than the correlation between other constructs. Furthermore, it also can be assessed using other testing i.e. cross-loadings. This can be done by examining the indicator loadings' correlations ensuring that an indicator's loadings should be higher than its other cross-loadings (Fornell & Larcker, 1981; Hair et al., 2011).

However, it was found that both procedures failed to detect discriminant validity. Thus, Henseler, Ringle, and Sarstedt (2015) suggested the use of Heterotrait-monotrait (HTMT) for each construct to ensure that all constructs are empirically distinct from each other. The HTMT value of 0.85 indicate the fulfilment of discriminant validity. The results in Table 2 demonstrates that the model has met the discriminant validity requirement as all constructs have HTMT values less than 0.85 (Clark & Watson, 1995; Henseler et al., 2015; Kline, 2011).

Table 2: Results of HTMT correlations

Constructs	1	2	3	4
Accountability				
Consideration	0.726 (0.604, 0.821)			
Initiating Structure	0.717 (0.612, 0.802)	0.795 (0.701, 0.871)		
Leadership Traits	0.811 (0.737, 0.874)	0.814 (0.719, 0.889)	0.772 (0.672, 0.847)	

Note: Confidence interval (CI) ranged between 2.5% and 97.5% respectively.

Structural Model Evaluation

Structural model is conducted to test the study's hypotheses. The evaluations include assessing the model's explanatory power by examining the level of coefficient of determination (R^2) and effect size (f^2) of the model. The R^2 indicates the model's explained variance by its predictors whilst f^2 measures the extent of a predictor's effect towards the target construct. Then, the assessment of the model's predictive power based on path coefficient estimates and predictive relevance (Q^2). The path coefficient estimates followed the guideline of corresponding t-value via bootstrapping procedure which is greater than 1.96 and

the Stone-Geisser Q2 test assessing the model's predictive relevance using the blindfolding procedure (Hair et al., 2011; Raja Rizal Iskandar, Mohd Rizal, Mohamad, & Wan Aishah, 2018; Ramayah et al., 2016). The results are presented in Table 3.

**Table 3: Path coefficients and hypotheses testing**

Relationship	Coefficients	*t*-statistics	*p* Values	Decision	f^2	VIF
LB → ACCT	0.298	3.690	0.000	Supported	0.088	2.640
PERS → ACCT	0.529	7.410	0.000	Supported	0.277	2.640

Adjusted R^2 = 0.614 (Substantial)
Q^2 = 0.455

Note: $t = 1.96, p < 0.05; t = 2.58, p < 0.01; t = 3.29, p < 0.001$

The adjusted R^2 for the dependent variable in this study is 0.614, which suggested that both leadership factors in the analysis had explained 61.3 percent of the variance in accountability. The high R^2 values justified the model's explanatory power as substantial. Thus, H_1 is supported. The f^2 indicate that leadership traits have the largest effect size (0.277) contributing to the outcome of accountability. The path coefficients revealed that leadership behaviour has a significant relationship with accountability ($\beta = 0.298, t = 3.690, p < 0.000$) and leadership traits has a significant relationship with accountability ($\beta = 0.529, t = 7.410, p < 0.000$). This gives support for H_2 and H_3. As a result, it confirms that both leadership behaviour and leadership traits are the strong predictors to accountability. To observe the model's predictive ability, the Q^2 value is 0.455 which is above than minimum zero value, verifying that the model has good predictive relevance. Figure 1 illustrates the structural model of this study.

Figure 1: The structural model
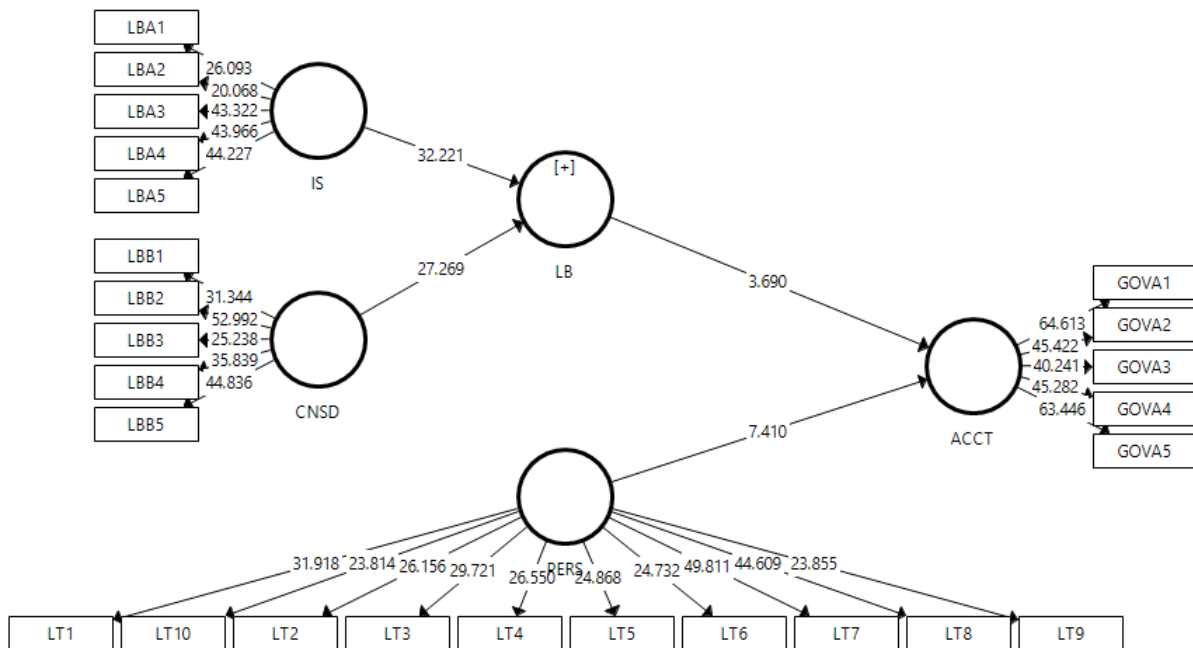
DISCUSSIONS

Leaders are facing issues of not being able to convey instructions to their employees in a way that are easily understood by them. They were taught that being accountable is to be responsible in which resulted to misalignment of concepts that led to ineffective company performance (Smith, 2017). This requires leaders to use different approaches in addressing the ongoing problem. Hence, this study aimed to examine the relationship between classical leadership, which comprised of leadership behaviour and leadership traits, and accountability. The results of this study confirm that classical leadership has a substantial influence on accountability. This is supported by the high explanatory power explained by both leadership behaviour and leadership traits. The findings are consistent with previous researches (Euwema et al., 2007; Lau, 2010; Mensah & Qi, 2016) which asserts that classical leadership is capable in enhancing accountability practice in the organization. This means that classical leadership seems to work best when it involves workflow practices in the organization. As opposed to individual performance, it was found

that employees might find it difficult for them to perform when their superior adopts the classical approach when leading the group.

The specific hypotheses of the study address that leadership behaviour is positively related to accountability. This is statistically supported by the significance of the path coefficient. The findings are consistent with studies from (Chotechuong & Vesdapunt, 2015; Hazalina et al., 2016; Mohamad et al., 2012) which confirm that leadership behaviour is much strengthened considering the combined effects of initiating structure and consideration behaviour from the leader. On the other hand, results for leadership traits indicate that it positively related to accountability. This is statistically supported by the significance of the path coefficients. The findings are in line with (Jamaliah et al., 2015; Royle, 2013; Royle & Hall, 2012) whereby individual personality could significantly influence the accountability outcome. From the two domains of classical leadership, leadership traits have the strongest effect on accountability practices, meaning that a leader equipped with attributes such as intelligence, self-confidence, determination, integrity, and sociability is likely to further empowering the practice of accountability in task accomplishment. Accountability works best when leader delegate tasks and provide instructions to his followers so that they are following the right guidelines in completing a task.

CONCLUSION

Conclusively, the outcome of the study affirmed that classical leadership approach was indeed relevant to the current state of practicing good governance of accountability. The literature addressed the domains of leadership behaviour and leadership traits to describe classical leadership. With the recurrence issues of corporate failure recently, it is fairly important to distinguish between having the right leaders and non-leaders to drive the organization forward. Leaders who possessed appropriate behaviour and traits should be assigned to lead rather than having leaders who are corrupt as what happened to reputable companies in the past and recently, globally and even in Malaysia itself.

This study provides two implications: theoretical contribution and practical contribution. In terms of theoretical contribution, this study has provided an empirical support for the relationship between classical leadership and accountability. Moreover, the findings of this study add to the accountability literature and confirmed the role of classical leadership as an important factor that would further improve accountability. From the findings, it further clarifies that accountability would be much improved when a leader's traits complement the behaviour that he/she exhibits in strengthening accountability. Lastly, this study contributes to the literature by developing research framework to explain the level of accountability based on leadership factor applied in the organization. The findings of this study suggests that Classical Leadership Theory by Avery (2004) and Social Cognitive Theory Bandura (1986) can be applied to explain the relationship between classical leadership and accountability.

In terms of practical contribution, this study may benefit organizations across industries pertaining to the important factor that determines business sustainability through proper accountability practices. The results of the study revealed that classical leadership is an important mechanism which needs to be seriously considered especially by the company's management team. Thus, the board of directors played an important role in making important decisions to ensure accountability is being practiced across all level from the low-level, mid-level, and top-level management. Moreover, this study enlightens the practitioners on the importance of managers to possess specific traits to allow them further educate the employees about the importance of being accountable in every decision made so that it can prevent any potential issues that may affect the organization entirely. In addition, organizations may also strive to enhance accountability by considering leader's traits alongside with appropriate behaviour specifically exhibiting initiating structure and consideration.

This study is not without limitations. It may affect the interpretation of its findings which should be taken into consideration when interpreting the results or when applying the methods of this study in other research settings. First, researchers were unable to conduct appropriate sampling technique approach such as random sampling technique due to confidentiality issues when it comes to distributing the questionnaires directly the employees in the operation floor. Hence, distribution was done with the help of the office managers or company's representative. Future researcher should consider adding different strategies that enable them to undertake random sampling approach when gathering data without compromising the company's policy. It would be beneficial if future researcher is able to penetrate respondents' network through conferences organized either by the company or industry to facilitate the collection of data in a much efficient manner.

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Raja Rizal Iskandar Raja Hisham
Islamic Business School
Universiti Utara Malaysia, 06010 UUM Sintok, Kedah, Malaysia
Email: rajarizal@uum.edu.my

Mohd Rizal Palil
Faculty of Economics and Management
Universiti Kebangsaan Malaysia, 43600 UKM Bangi, Selangor, Malaysia
Email: mr_palil@ukm.edu.my

Muhamad Rahimi Ramli
Graduate School of Management
Multimedia University, 63100 Cyberjaya, Selangor, Malaysia
Email: ramli.rahimi@gmail.com