Accountability and Moral Competence Promote Ethical Leadership

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Abstract

Accountability and moral competence are two factors that may have a positive effect on ethical leadership in organizations. This study utilized a survey methodology to investigate the relationship among accountability, moral competence, and ethical leadership in a sample of 103 leaders from a variety of industries and different countries. Accountability was found to be a significant positive predictor of ethical leadership. Moral competence was also found to moderate this relationship such that increases in moral competence enhanced the positive effects of accountability on ethical leadership. The results of the study suggest that organizations can increase ethical leadership throughout the company via accountability (especially self-accountability) and moral competence by training their leaders to use self-monitoring behaviors and increasing moral education.

Introduction

In today's rapidly changing business environment, leaders must make ethical decisions on a regular basis (Hsieh, 2017; Khokhar & Zia-ur-Rehman, 2017) and function as ethical leaders to promote, sustain, and maintain ethical behavior in followers (Jeewon, Jung Hyun, Yoonjung, Pillai, & Se Hyung, 2018; Kalshoven, Den Hartog, & De Hoogh, 2011; Northouse, 2013). Continual scandals in business and public sectors over the last decades have increased interest in ethical leadership (Khokhar & Zia-ur-Rehman, 2017; Marquardt, Brown, & Casper, 2018). The increase in the importance of ethics in business and management has led many scholars to focus on ethical leadership behavior (Ardelean, 2015; Eubanks, Brown, & Ybema, 2012; Javed, Rawwas, Khandai, Shahid, & Tayyeb, 2018; Mayer, Kuenzi, Greenbaum, Bardes, & Salvador, 2009; Northouse, 2013; Resick et al., 2011; Trevino, den Nieuwenboer, & Kish-Gephart, 2014). Moreover, it has provided opportunities for researchers to investigate methods that produce increased knowledge of ethical behavior in organizations that can result in facilitating and sustaining the development of ethical leadership behavior. Volatility in

today's global economy confronts organizational leaders with numerous complex ethical dilemmas, and makes ethical decision-making an important component of leadership behavior. To sustain ethical leadership behavior in business and management, organizations need to decrease the likelihood that the leader will engage in inappropriate conduct (Beu & Buckley, 2001; Newman, Round, Bhattacharya, & Roy, 2017) by adopting mechanisms for enhancing ethical leadership behavior.

One mechanism for enhancing ethical leadership behavior addressed in the literature is accountability (Lerner & Tetlock, 1999; Petrick & Quinn, 2001; Sikka, 2017). Accountability involves assessing individual's beliefs and feelings, and observing and evaluating the performance and behavior of self and others (Dhiman, Sen, & Bhardwaj, 2018; Lerner & Tetlock, 1999). Accountability is an important construct for supporting ethical leadership behavior in today's global economy, and is one of the central constructs to promote business ethics (Nunn & Avella, 2017; Petrick & Quinn; 2001). Accountability requires leaders to develop ethical perspectives compatible with the social order (Steinbauer, Renn, Taylor, & Njoroge, 2014). One of the important roles that ethical leaders have in an organization is to promote, support, and maintain ethical behavior. An ethical leader, in this study, is a leader who effectively promotes ethical behaviors such as ethical guidance, fairness, integrity, people orientation, power sharing, role clarification, and concern for sustainability through ethical climate (Kalshoven et al., 2011). The intra-organizational scope of accountability involves accountability of a leader by self and others (Bergsteiner, 2011). In self-accountability, the leader is accountable to him/herself, and is able to develop a sense of self-accountability for his/her behavior to increase self-awareness (e.g., Lerner & Tetlock, 1999) with no presence of others in the decision context (Peloza, White, & Shang, 2013). In other-accountability, the leader perceives anyone other than self as evaluating his/her behavior (Royle, 2006). Accordingly, accountability is a construct that involves an assessment of an individual's beliefs and feelings and an assessment of the behavior of others. Moreover, accountability involves monitoring and evaluating the performance and behavior of self (e.g., Lerner & Tetlock, 1999).

A second mechanism for enhancing ethical leadership addressed in the literature is moral competence. Oftentimes, ethics and morals are used interchangeably; however, they are clearly different. Ethics refer to behaviors or decisions made by individuals within *external* values that are compatible with the social order system, whereas morals refer to *internal* principles that help individuals recognize what is right or wrong (Ferrell & Fraedrich, 2015). Moral competence involves making moral decisions and judgments (Kohlberg, 1964), and solving problems and conflicts using universal moral principles (Lind, 2015) regardless of culture or country of origin. The theory of moral competence was inspired by the moral development theory developed by Kohlberg (1958, 1969) to explain how an individual reasons when making moral judgments, and where moral judgment illustrates the process by which an individual decides that his/her course of action is morally right or wrong (Loviscky, Trevino, & Jacobs, 2007). Kohlberg (1964) defined moral competence as "the capacity to make decisions and judgments which are moral (i.e., based on internal principles) and to act in accordance with such judgments" (p. 425). Kohlberg goes on to differentiate among the various levels of moral reasoning

whereas lower levels are associated with social consequences (fear of getting caught), to higher principles (universal values). Lind (2015) extends Kohlberg's definition of moral competence emphasizing the link between moral competence and ethical behavior. Specifically, Lind defined moral competence "as the ability to solve problems and conflicts on the basis of universal moral principles through thinking and discussion, but not through violence, deceit, and power" (p. 4).

Purpose of the Study

To help sustain ethical leadership behavior, organizations and leaders may want to consider utilizing accountability as an instrument to promote ethical behavior. The level of moral competence in a leader may play a critical role in moderating relationships among ethical leadership behavior, self-accountability, and other-accountability. Within this context, the purpose of this quantitative study was to investigate (1) whether accountability of self and others affects ethical leadership behavior, (2) whether the relationship between accountability and ethical leadership is moderated by the leader's moral competence, and (3) whether the relationship between accountability and ethical leadership is moderated by the leader's, gender, age, education, leadership experience, or leadership role in the organization.

To address the need to increase ethical behavior in business, this study investigated the relationships among accountability, moral competence, and ethical leadership. A sample of organizational leaders completed an online survey that measured ethical leadership, accountability and moral competence. Inferential statistics were used to investigate (1) accountability as a predictor of ethical leadership, (2) moral competence as a moderator of the relationship between accountability and ethical leadership, and (3) leader demographic characteristics such as gender, age, educational level, leadership experience, and leadership role as moderators of the relationship between accountability and ethical leadership. Results from this study contribute to the existing literature on ethical leadership and ethical behavior by helping business owners and organizational executives increase ethical leadership by addressing accountability and moral competence in their organizations. Study results may also help organizations develop strategies for selecting ethical leaders, developing ethical leaders, and identifying the most effective strategies to reinforce ethical behaviors in organizations (Walumbwa & Schaubroeck, 2009).

## Methods, Conceptual Framework, and Hypotheses

The research methodology was a quantitative cross-sectional survey design with moderating variables. The analysis utilized hypothesis testing in the form of multiple linear regression in which the dependent variable, ethical leadership, was regressed on the independent variable, accountability. An interaction term of accountability x the moderator variable (moral competence, and either gender, age, education, leadership experience, and leadership role) were also included in the regression analysis. LinkedIn Group members with self-reported levels of management experience were invited to participate in the survey. Study participants completed a web-based survey that measured accountability, ethical leadership, and moral competence.

Research Variables

This study investigated the relationship between accountability and ethical leadership in a sample of senior, middle and lower level managers, and the moderating effects of the leader's moral competence and demographic variables on the relationship between accountability and ethical leadership. Accountability is an independent variable (IV) comprised of two factors, self-accountability and other-accountability. The IV affects the dependent variable (DV), ethical leadership, which is comprised of seven factors: ethical guidance, fairness, integrity, people orientation, power sharing, role clarification, and sustainability. To explore the impact of variables that could moderate the effect of accountability on ethical leadership, moral competence is included in the model as a moderator (MOD). Furthermore, the demographic variables gender, age, education, leadership experience and leadership role are included in the model as moderators (MOD). The conceptual model is shown in *Figure 1*.

Figure 1: **Conceptual Model of the Study**
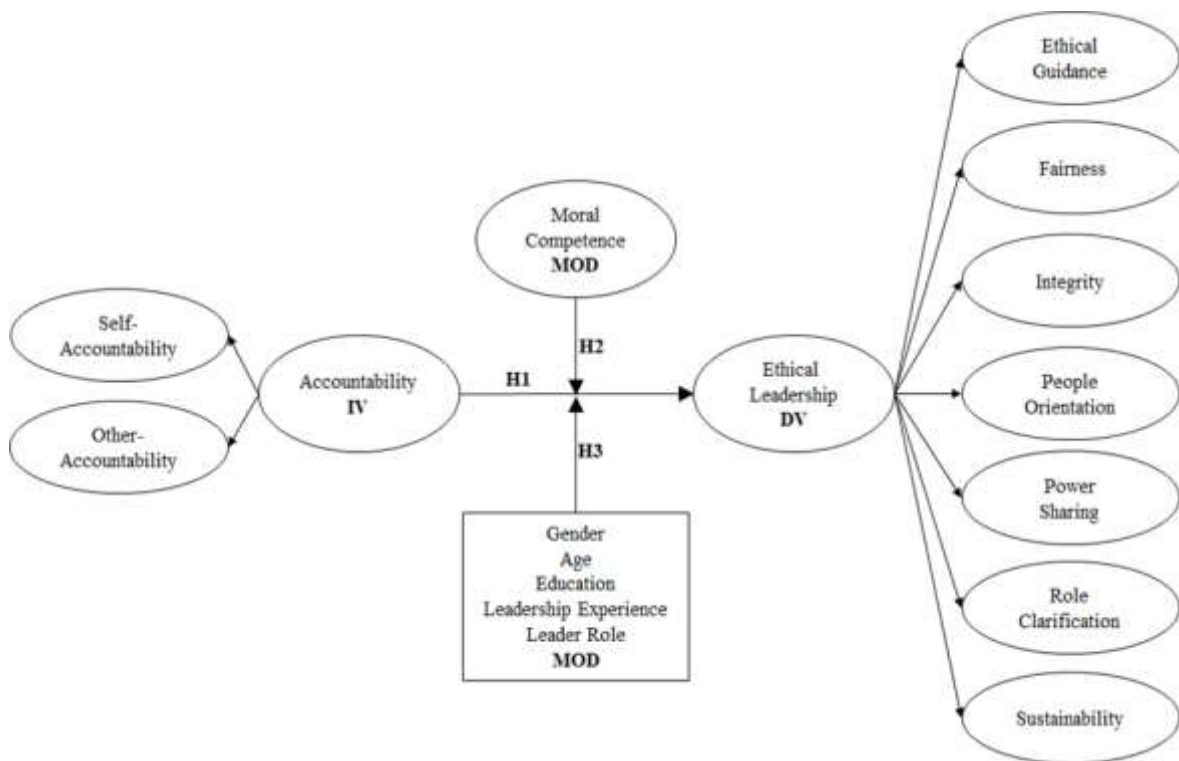
Accountability and Ethical Leadership

Accountability is very important for supporting ethical leadership in today's global economy (Beu 2000; Lagan & Moran, 2006; Sikka, 2017) and is one of the central constructs to protect business and organizational ethics. Leaders with accountability provide attention to the development of ethical perspectives within organizational

components. Leaders need to make ethically accountable decisions in rapidly changing business environments (Steinbauer et al., 2014; Sims & Felton, 2006) and within these spheres, they face decisions and implement actions to create an ethical environment and promote a community's interests. Accountability has the potential to sustain ethical and personal development. Lerner and Tetlock (1999) concluded that when an individual becomes aware of the accountability condition, the specific coping strategy relevant to the condition is embraced. An individual who is held accountable is likely to be aware of the accountability requirements in order to be compatible with the expectations of the accountable. Thus, the individuals are likely to behave in an acceptable manner. Lerner and Tetlock also added that self-criticism and effortful thinking (i.e., self-accountability) will be selected most often when individuals are aware of the accountability conditions. The individuals are likely to engage in a wide assessment of their behaviors and judgments. Paolini, Crisp, and McLntyre (2009) found that when individuals were notified that they would be held accountable for their decisions regarding stereotype change and generalizations, both information processing and judgment vigilance increased.

Accountability helps organizations to implement ethical behavior in order to cope with the increasing demand for transparency and ethical performance measurement (Gilbert & Rasche, 2007). Accountability holds organizational leaders directly responsible to their public in order to enable those leaders to be in line with the social and organizational requirements (Schatz, 2013). Cox (2010) considered that accountability for the management of healthcare strengthens the opportunities of accepting responsibility for a patient's care by encouraging nurses and other medical professionals to acquire knowledge, skills and experience that allow them to perform the task or role required of them while respecting the requisite legal and social standards. For example, medical professionals are accountable for their professional actions and accountability acts as an external control that judges their actions. However, in their qualitative study, Mansouri and Rowney (2014) found that accountability for professionals goes beyond fear of external control and material incentives; it refers to the sense of self-accountability, and concern for the public interest and ethical behavior. Therefore, accountability encourages ethical leadership behavior within organizations where the leaders need to be fair and principled decision-makers and also behave ethically in their personal and professional lives (e.g., Brown & Treviño, 2006).

Self-accountability and ethical leadership. The concept of self-accountability is seen as internal motivators such as personal qualities and ethics. These motivators provide inner principles and goals set by individuals (Dhima et al., 2018; Schlenker & Weigold, 1989). From the perspective of ethical leadership, self-accountability occurs when an ethical leader is accountable to himself/herself when there is no one else to observe, monitor, or hold him/her responsible. When a leader has a well-developed sense of self-accountability, the leader has the ability to hold himself/herself accountable for his/her behavior in order to increase self-observing of their behavior (Lerner & Tetlock, 1999). Frink and Klimoski (1998) suggest a possible relationship between self-accountability and ethical guidance since self-accountability includes personal (i.e., leader's) ethics and

values, goals, and obligations. This aligns with values-based leadership since shared values helps promote goal obtainment. With respect to social exchange theory, leaders influence others based on the reciprocal relationship of obligation.

Accordingly, the subordinates feel obligated to return beneficial behaviors when they believe that their leaders have been good and fair to them. Therefore, when self-accountability of leaders is high, the subordinates will be more likely to practice ethical behaviors (e.g., Peloza, White, & Shang, 2013; Wachter, 2013). Self-accountability can also serve as the driver for ensuring justice and fairness within the organizational boundaries (Hunt, 2007) and through self-awareness, helps leaders better understand what their behaviors may elicit (e.g., Hollander, 2013; Musah, 2011). Self-accountability comprises aspects of integrity and honesty (Artley, 2001) that help regulate ethical behavior. There is a possible relationship between self-accountability and people orientation. People orientation is based on how leaders affect organizational processes through caring for others, empowering others, and developing others (Page & Wong, 2000). Caring for subordinates is one of the outcomes of accountability (Kalshoven et al., 2011; Lagan & Moran, 2006).

Self-accountability might also enhance a power-sharing approach between leaders and their subordinates since the nature of self-accountability strengthens a bond of trust and cooperation between leadership and subordinates. According to Mordhah (2012), self-accountability helps leaders avoid oppression and empower their subordinates by allowing them to participate in decision-making. As a leader is accountable to himself/herself, the leader is able to develop a sense of self-observation for their behavior (Lerner & Tetlock, 1999). This sense enables the leader to be transparent and to engage in open communication with subordinates in order to explain what is expected of them and clarify role expectations. According to Neubert, Wu, and Roberts (2013), ethical leadership inspires ethical conduct in its true sense by practicing and managing ethics, and holding every one of subordinates accountable for their own behavior. Self-accountability has also a positive influence on sustainability (Cotte & Trudel, 2009). Peloza et al. (2013) stated that self-accountable people set their decisions and choices according to ethical and sustainability criteria.

Other–Accountability and Ethical Leadership. Other-accountability represents an accountability relationship with others within a work setting. Other-accountability involves an obligation to explain and justify one's past conduct to another person(s) and can be a way to adhere to the ethical guidance of organizational leaders. Accountability stimulates leaders to adhere to ethical behavior, practice self-accountability and commit to the general interests (Mkandawire, 2010). The pressure of accountability may motivate leaders to develop an effective decision-making process that helps to reduce the potential unpopular or questionable decisions (McLaughlin, 1995). Thus, the leaders will be able to clarify the likely consequences of possible unethical behavior by subordinates. Accountability helps organizational leaders to implement ethical behavior in order to cope with the increasing demand for transparency and ethical performance measurement (e.g., Gilbert & Rasche, 2007; Kimura & Nishikawa, 2018). Other-accountability can be a way to achieve fairness and justice within organizations; whereas

accountability links justice perceptions to organizational and leadership performance (Park, 2017). For example, accountability for the management of healthcare strengthens the opportunities of accepting responsibility and achieving fairness for a patient's care by encouraging nurses and other medical professionals to acquire knowledge, skills, and experience that allow them to perform the task or role required of them while respecting the requisite legal standard (e.g., Cox, 2010).

Leadership accountability is the expectation that leaders are accountable for a quality of tasks' performance, increasing productivity, mitigating adverse aspects of organizational operations, and promising that performance is managed with integrity (Artley, 2001). Other-accountability also increases a power-sharing approach between leaders and their subordinates and may improve ethical behavior, encourage a culture of open communication and lay the foundation for trust with subordinates (e.g., Bane, 2004). Where the nature of accountability strengthens a bond of trust and cooperation within organizational components (Schillemans, 2008). Caring for subordinates is one of the outcomes of accountability (Lagan & Moran, 2006). Caring for subordinates' feelings is an important behavior of ethical leaders. In this regard, as self-accountable leaders, other-accountable ethical leaders are able to show extra role of people-orientation through their behavior. Lagan and Moran (2006) considered that the organizational framework of leadership ethical accountability includes displaying ethical principles, promoting a culture of equality of wages compared with performance, managing the development of ethical strategies to reduce the negative consequences on production and performance, and advancing the employee's well-being.

Other-accountability might also enhance role clarification of leaders to their subordinates. Being accountable of others implies that leaders must accept responsibility for their conduct and actions in a transparent manner. Consequently, ethical leaders are able to inspire ethical conduct of their subordinates by holding every one accountable for their own behaviors (Neubert et al., 2013). Finally, other-accountability affects sustainability since it holds organizational leaders directly accountable to the public and this enables those leaders to be in line with public requirements (e.g., Schatz, 2013). The concept of accountability underscores both the right and the corresponding responsibility of employees and community to expect and ensure that organizations act in the best interests of the society (e.g., Malena, Forster, & Singh, 2004). Other-accountability also encourages organizational leaders to make decisions within the framework of firm-level governance mechanisms (Filatotchev, 2012), which forms a fundamental base of leadership responsibility and accountability to community and environment. This study hypothesized that self- and other-accountability would be a positive predictor of ethical leadership.

Hypothesis 1: *Accountability as measured by self- and other-accountability is a significant positive predictor of ethical leadership.*

Moral Competence as an Antecedent to Ethical Leadership
Moral competence is critical for supporting ethical leadership in today's global economy. A leader's character should be based on a strong foundation of high ethical standards.

This is vital in today's global economy where leaders must embrace ethics, as well as leadership effectiveness (e.g., expertise, techniques, knowledge), to be successful (Sankar, 2003). Moral competence is a cornerstone of the moral developmental cognitive family. Moral cognition of a leader is depicted as an antecedent of effective leadership. When leaders are able to demonstrate a high moral judgment in their decisions, they will have greater opportunities to exhibit ethical leadership behaviors to their employees (e.g., Mulla & Krishnan, 2014). Mendonca (2001) states that leaders are responsible for identifying the levels of organizations' moral environment where these levels are reflected by the moral development of the leader. Therefore, leaders' moral development has an important impression on an organization's ethical climate. Schminke, Ambrose, & Neubaum (2005) argued that enhancing the ethical climate within organizations would be effective with leaders who fully utilize their moral development through translating their capability for moral competence into moral actions.

Interaction between moral competence and accountability. Accountability has the potential to sustain ethical and moral development. Lerner and Tetlock (1999) concluded that self-criticism and effortful thinking will be selected most often when individuals are aware of the accountability conditions. The individuals are likely to engage in a wide assessment of their behaviors and judgments. Paolini et al. (2009) found that when individuals were notified that they would be held accountable for their decisions regarding stereotype change and generalizations, both information processing and judgment vigilance increased. In this regard, Lerner and Tetlock (1999) proposed that self-critical and effortful thinking is most likely to be activated when decision-makers learn prior to forming any opinions that they will be accountable to an audience (a) whose views are unknown, (b) who are interested in accuracy, (c) who are interested in processes rather than specific outcomes, (d) who are reasonably well informed, and (e) who have a legitimate reason for inquiring into the reasons behind participants' judgments.

Beu (2000) found that decision-makers with higher levels of moral cognitive will behave more ethically than those with lower levels. Beu also found that the correlation between moral cognitive and ethical behavior, in the context of accountability, was significant. The relationship between moral cognitive (i.e., moral competence) and ethical leadership appeared to be particularly strong for individuals who are high in moral utilization. The idea behind moral utilization is that individuals differ not only in their moral cognitive capacity, but also in the degree to which they actually utilize their capacity in ethical decision-making. Consequently, this paper suggests the levels of moral competence change the relationship between accountability and ethical leadership behavior.

This study proposes that the accountability of ethical leaders who have low moral competence may differ from the accountability of leaders who have high moral competence. The behavior of ethical leaders with low moral competence requires observing and evaluating by others in order to reduce the likelihood that the leader will engage in inappropriate performance. Leaders' behavior at this lower level of moral competence should be subject to evaluation by others and subject to the objective

conditions based on this evaluation (e.g., rewards and punishments, laws, rules, etc.) (Beu & Buckley, 2001). In contrast, when leaders possess a high moral competence their ethical leadership may be accountable by self. Therefore, it was hypothesized that at low levels of moral competence there is a strong relationship between other-accountability and ethical leadership, whereas at high level of moral competence there is a strong relationship between self-accountability and ethical leadership (e.g., Brown & Trevino, 2006).

Hypothesis 2: *The relationship between accountability and ethical leadership is moderated by moral competence.*

Demographic Variables

The impact of demographic variables on the ethical decision-making process is a widely researched issue in the ethical leadership literature (Pierce & Sweeney, 2010). The literature involves some studies with empirical examination that discuss the effect of demographic variables such as gender, age, education, leadership experience, leadership roles on ethical behavior, and decision-making (e.g., Barbuto Jr., Fritz, Matkin, & Marx, 2007; Eagly & Johannesen-Schmidt, 2001, Fiedler,1994; Pierce & Sweeney, 2010). However, the literature lacks studies with empirical examination regarding the effect these demographic variables on accountability and thus on the relationship between accountability and ethical leadership behavior. This study proposed that the relationship between accountability and ethical leadership may be different for leaders with varying demographic characteristics. Therefore, accountability may predict ethical leadership based on a leader's demographic characteristics.

Variables such as leader's gender, age, educational level, experience and the role of the leader may play a significant role in affecting accountability when predicts ethical leadership behavior. These demographic variables were selected for this study given literature support of their potential to have an impact on the relationship between accountability and ethical leadership. For example, Barbuto Jr. et al. (2007) considered that demographic variables such as gender, age and educational level could be used to predict some leadership behaviors. Although Fiedler (1994) found that leadership experience does not appear to predict leadership performance, Eagly and Johannesen-Schmidt (2001) discussed the leadership role of leaders in organizations defined by their specific position in a hierarchy (e.g., senior management, middle management, and lower management) as potentially impacting leadership behavior. To investigate the role of demographic variables in the accountability-ethical leadership behavior relationship, the moderating effect of leader's gender, age, educational level, experience, and the role of the leader was tested.

Hypothesis 3: *The relationship between accountability and ethical leadership is moderated by gender, age, education, leadership experience, or leadership role.*

Study Sample

The study sample consisted of 103 participants from Asia, Canada, Europe, the Middle East, and the United States who were senior, middle and lower level managers in their

organizations. The sample for this study was recruited from among the population of global professionals actively working in leadership positions or those who had experience working in leadership positions (i.e., a professional who has/had subordinates who reported to them). Professionals in current or prior leadership positions were recruited based on Saari and Judge (2004) who found that professionals have a strong effect on an organization's performance and have superior latitude in how they perform assigned tasks. Leaders were recruited via LinkedIn groups (www.linkedin.com) and email referrals. Castelli, Egleston, and Marx (2013) described LinkedIn as an effective social media network for collecting survey data, Castelli et al. also provided steps for how to join LinkedIn professional groups, post research surveys in LinkedIn groups, engage people to participate, and improve participation rate. Eligible participants were those who provided their voluntarily consent to participate in the study, and those who self-identified themselves as a professional actively working in leadership positions or those who had experience working in leadership positions. The sample was comprised of a wide range of international senior, middle and lower leaders working in organizations from a variety of industries including manufacturing, education, government, health, information technology, and energy.

Measures

The survey instrument comprised of 81 questions divided into five sections: (1) ethical leadership (24 items), (2) self-accountability (10 items), (3) other-accountability (12 items), (4) moral competence (26 items), and (5) demographics (9 items). The web-based survey was administered via SurveyMonkey. The survey instrument contained copyrighted scales for which the researcher obtained written permission. Ethical leadership was measured using 24 items from Ethical Leadership at Work (ELW) questionnaire. The ELW asked respondents about seven specific ethical leadership behaviors: ethical guidance (3 items), fairness (4 items), integrity (3 items), people orientation (5 items), power sharing (4 items), role clarification (2 items), and sustainability (3 items). All ethical leadership items were scored on a 7-point Likert scale ranging from 1 (Strongly disagree) to 7 (Strongly agree). Accountability was measured using Horsfall's (1996) 10-item measure of self-accountability and Umphress's (2003) 12-item measure of other-accountability.

The 10 items of self-accountability asked about a leader's ability to achieve personal and organizational success through self-empowerment and improvement. The 12 items of other-accountability asked about a leader's ability to provide satisfactory justifications for his/her actions and behaviors on the job to their superior(s). All accountability items were scored on a 7-point Likert scale ranging from 1 (Strongly disagree) to 7 (Strongly agree). Moral competence was measured in this study using Lind's (2016a) 26-item Moral Competence Test (MCT) measure of moral competence. The MCT measures a leader's moral ability to judge two ethical dilemma stories: a worker's story (13 items) and a doctor's story (13 items). Each story asks participants if they agree or disagree with the worker's or doctor's action from each respective story (1 item), followed by 6 pro items and 6 contra items scored along a 9-point Likert scale ranging from -4 (I strongly reject) to 4 (I strong accept). The MCT is scored in accordance with each participant's

own pattern of responses on the 12 pro and contra worker's story items and the 12 pro and contra doctor's story items. The scoring formula generates a moral competence score (the C-score) in the range of 0-100, where 0 reflects low moral competence and 100 reflects high moral competence.

Data Analysis

Data analysis began with exporting the raw survey data from SurveyMonkey into Microsoft Excel for cleaning by deleting rows with missing data. Cleaned data were analyzed using descriptive and inferential statistics via Minitab 18. Psychometric properties of the survey were evaluated using structural equation modeling via Mplus 8. Inferential statistics were based on general linear modeling (GLM) procedures (e.g., ANOVA, multiple linear regression); structural equation modeling was used for confirmatory factor analysis (CFA). For each statistical procedure, all available data were used. For all inferential statistics, significance was calculated at the 90% confidence level (i.e., alpha was set at p < 0.10 level, two-tail tests of statistical significance). Study participants in this study provided data for both the IV (accountability) and the DV (ethical leadership).

Results

Demographic Characteristics of the Sample

Tables 1 and 2 present the demographic characteristics of the sample in terms of gender, age, education, leader role, leader experience, country, and industry. As shown in Table 1, the sample (N = 103) included more males than females (64.1% males to 33% females with 2.9% with no response). The age of the respondents was distributed to six categories: 18-29 years (8.7%), 30-39 years (22.3%), 40-49 years (33%), 50-59 years (28.2%), 60 years and up (4.9%), and 2.9% did not respond. These results showed that a large percentage of participants was in the 40-59 years of age class (61.2%) compared with the 18-39 years of age class (31% of the participants). Similarly, 64% of the participants earned a Master's degree or higher. The largest distribution of the leadership role of leaders were in the middle level (35%) compared to the senior level (32%) and the lower level (14.6%). The experience of the leaders was almost the most in the categories of 1-4 and 5-9 years of experience. As shown in Table 2, the largest percentage of participants was from the United States (48.5%), with 23.3% from the Middle East, 22.3% from Canada, and the remainder were from Europe and Asia.

Although the majority of participants came from the U.S., accountability was and still is a human need across all places and times both geographically and throughout history. In general, most cultures and countries share the importance of accountability as a social system that is needed to create predictability, order, and control. However, the nature of accountability systems can vary in some countries according to the norms of political and economic systems of each country (e.g., Gelfand, Lim, & Raver, 2004). In the increasingly global business environment, the organizational practices, including accountability, have become very similar and tend to follow the Western model of managerial practices. Growth of the West's free market and democratic ideologies throughout the world are enhancing the managerial norms and standards of practices

which have been greatly influenced by Western traditions and values (Zhou, Poon, & Huang, 2012).

Finally, the sample was comprised of leaders from a variety of industries, with approximately 30% working in manufacturing, followed by education (22.3%), healthcare (12.6%), government (11.7%), professional (8.7%), energy (3.9%), information (3.9%), and 6.8% did not respond.

Table 1: **Characteristics of Sample by Gender, Age, Education, Leader Role, and Leader Experience**

Characteristic	n	%	Characteristic	n	%
Total Sample	103	100.0	Leader Role		
Gender			Lower	15[*]	14.6
Male	66[**]	64.1	Middle	36	35.0
Female	34	33.0	Senior	33	32.0
No response	3	2.9	No Response	19	18.4
Age			Leader Experience		
18-29	9[**]	8.7	1 - 4 years	28	27.2
30-39	23	22.3	5 - 9 years	27	26.2
40-49	34	33.0	10 - 14 years	19	18.5
50-59	29	28.2	15 - 19 years	13	12.6
60+	5	4.9	20 years or more	16	15.5
No Response	3	2.9			
Education					
High school degree	2[**]	1.9			
Associate's degree	8	7.8			
Bachelor's degree	24	23.3			
Master's degree	33	32.0			
Doctoral degree	33	32.0			
No Response	3	2.9			

Note: **Sample frequency is expressed as % of all participants, N = 103.**
$p < 0.01$, *$p < 0.05$ Chi-square test for equality of distribution.

Table 2: **Characteristics of Sample by Country and Industry**

Characteristic	n %	
Total Sample	103	100.0
Country		
Asia	2[**]	1.9
Canada	23	22.3
Europe	4	3.9

Middle East	24	23.3
US	50	48.5
Industry		
Education	23[**]	22.3
Energy	4	3.9
Government	12	11.7
Health	13	12.6
Information	4	3.9
Manufacturing	31	30.1
Professional	9	8.7
No Response	7	6.8

Note: **Sample frequency is expressed as % of all participants, N = 103.**
**p < 0.01 Chi-square test for equality of distribution.

Reliability and Validity

The psychometric properties of the scales measuring ethical leadership and accountability were evaluated statistically in the study sample using Cronbach's coefficient alpha test of internal consistency and CFA test of construct validity. The criterion value for reliability was set at 0.7 (Hinkin, 1998), and criterion values for construct validity were set at factor loadings significant at $p < 0.05$, chi-square/df < 2, RMSEA (90% CI) ≤ 0.08, and CFI ≥ 0.90 (Bagozzi & Yi, 1998; Bentler, 1990, 2007; Loehlin, 1998). The psychometric properties of Lind's (2016a) 26-item measure of moral competence were not evaluated statistically in the study sample because the measure does not conform to the assumptions of normal distributions (i.e., the moral competence C-index is derived from each participant's total response variation). In regard to ethical leadership, while the original 24-item scale used to measure ethical leadership was found to be reliable (alpha = 0.846), the scale required modification after evaluating the psychometric properties of the combined seven factors comprising ethical leadership such that two items were dropped to optimize reliability and validity: one item was dropped from the factor people orientation and one item was dropped from the factor power sharing. The modified 22-item ethical leadership scale had good reliability (alpha = 0.858), and five of the seven factors also had good reliability with alphas > 0.80 (ethical guidance, integrity, power sharing, role clarification, and sustainability).

Although reliability of the fairness and people orientation factors were found to be lower than the criterion alpha value, analysis of the psychometric properties found it was necessary to include them in the full measure of ethical leadership to optimize construct validity. Results of CFA found all factor loadings were significant, chi-square/df was < 2, the lower end of the RMSEA confidence interval was < 0.08, and CFI was > 0.90. These results support the use of the 22-item ethical leadership scale along with its seven factors in the study hypothesis tests. In regard to accountability, the two scales measuring accountability required modification to optimize reliability and validity: two

items were dropped from the factor self-accountability and four items were dropped from the factor other-accountability. The modified 16-item accountability scale and its two factors had good reliability (alphas > 0.7) and good construct validity (all factor loadings were significant, chi-square/df was < 2, and the lower end of the RMSEA confidence interval was < 0.08). These results support the use of the 16-item accountability scale along with its two factors (8-item self-accountability, and 8-item other-accountability) in the study hypothesis tests.

Inferential Statistics

Hypothesis one (H1) tested accountability and its two constitutive factors (self-accountability and other-accountability) as significant positive predictors of ethical leadership. H1 was tested by regressing ethical leadership and its seven factors on accountability and its two factors. First, accountability was tested as a predictor of ethical leadership and its seven factors (see *Table 3*). Next, the two factors of accountability were tested as predictors of ethical leadership and its seven factors (see *Table 4*). As shown in *Table 3*, accountability was found to be a significant positive predictor of ethical leadership at the 90% level of significance (Z = 1.66, p < 0.10).

The unstandardized regression coefficient suggests a one-unit change in accountability is estimated to predict an increase in ethical leadership of 0.155. Accountability was also found to be a significant positive predictor at the 99% level of significance of the ethical leadership factor ethical guidance (Z = 2.71, p < 0.01), and at the 95% level of significance of the ethical leadership factor power sharing (Z = 2.47, p < 0.05). The unstandardized regression coefficients suggest a one-unit change in accountability is estimated to predict an increase in ethical guidance of 0.455 and an increase in power sharing of 0.410. The *R-square* for accountability as a predictor of ethical leadership, ethical guidance and power sharing is < 7%, suggesting accountability is accounting for a small variance in the change of these dependent variables.

Table 3: **Ethical Leadership and its Seven Factors Regressed on Accountability**

Dependent Variable	Predictor	Beta	SE	Z	*p*	*R-square*
Ethical Leadership	Constant	4.428	0.460	9.63	<0.001	2.65%
	ACC	**0.155**	**0.093**	**1.66**	**0.099**	
Ethical Guidance	Constant	3.565	0.824	4.32	<0.001	6.80%
	ACC	**0.455**	**0.167**	**2.71**	**0.008**	
Fairness	Constant	3.924	0.609	6.44	<0.001	0.53%
	ACC	**0.091**	**0.124**	**0.73**	**0.466**	
Integrity	Constant	5.421	0.759	7.14	<0.001	0.14%
	ACC	**0.058**	**0.154**	**0.38**	**0.708**	
People Orientation	Constant	3.406	0.654	5.21	<0.001	0.07%
	ACC	**-0.035**	**0.133**	**-0.26**	**0.792**	
Power Sharing	Constant	3.846	0.815	4.72	<0.001	5.71%

		Beta	SE	Z	p	R-square
	ACC	**0.410**	**0.166**	**2.47**	**0.015**	
Role Clarification	Constant	5.448	0.709	7.69	<0.001	1.15%
	ACC	0.156	0.144	1.09	0.280	
Sustainability	Constant	6.311	0.783	8.06	<0.001	0.01%
	ACC	**0.020**	**0.159**	**0.12**	**0.903**	

Note: **Beta of the linear regression is presented as the unstandardized regression coefficient. SE = standard error of Beta. N = 103. Accountability (ACC). Predictors in bold significant at $p < 0.10$.**

As shown in *Table 4*, when ethical leadership and its seven factors were regressed on the two factors of accountability, only self-accountability was found to be a significant positive predictor of ethical leadership at the 95% level of significance ($Z = 2.36$, $p < 0.05$). The unstandardized regression coefficient suggests a one-unit change in self-accountability is estimated to predict an increase in ethical leadership of 0.213. Self-accountability was also found to be a significant positive predictor at the 99% level of significance of the ethical leadership factors ethical guidance ($Z = 4.01$, $p < 0.01$), power sharing ($Z = 2.89$, $p < 0.01$), role clarification ($Z = 3.58$, $p < 0.01$) and sustainability ($Z = 2.62$, $p < 0.01$), and at the 90% level of significance of the ethical leadership factor integrity ($Z = 1.89$, $p < 0.10$). As supported by the negative correlation between self-accountability and people orientation, self-accountability was found to be a significant negative predictor of people orientation ($Z = -2.98$, $p < 0.01$). The *R-square* for self-accountability as a predictor of ethical leadership and its factors ranges from 5.5% to 14.5%.

Table 4: **Ethical Leadership and its Seven Factors Regressed on Self-Accountability and Other-Accountability**

Dependent Variable	Predictor	Beta	SE	Z	*p*	*R-square*
Ethical Leadership	Constant	3.850	0.567	6.79	<0.001	5.53%
	SA	**0.213**	**0.090**	**2.36**	**0.020**	
	OA	0.026	0.055	0.46	0.643	
Ethical Guidance	Constant	1.828	0.989	1.85	0.067	14.51%
	SA	**0.632**	**0.157**	**4.01**	**<0.001**	
	OA	0.076	0.097	0.78	0.434	
Fairness	Constant	4.152	0.762	5.45	<0.001	0.90%
	SA	**-0.011**	**0.121**	**-0.09**	**0.928**	
	OA	0.070	0.074	0.95	0.347	
Integrity	Constant	4.324	0.932	4.64	<0.001	3.90%
	SA	**0.281**	**0.149**	**1.89**	**0.061**	
	OA	-0.062	0.091	-0.68	0.500	
People Orientation	Constant	4.936	0.777	6.35	<0.001	9.83%
	SA	**-0.369**	**0.124**	**-2.98**	**0.004**	
	OA	0.108	0.076	1.42	0.159	

Power Sharing	Constant	2.740	1.000	2.73	0.007	8.91%
	SA	**0.462**	**0.160**	**2.89**	**0.005**	
	OA	0.110	0.098	1.12	0.264	
Role Clarification	Constant	3.726	0.837	4.45	<0.001	12.00%
	SA	**0.478**	**0.133**	**3.58**	**0.001**	
	OA	-0.070	0.082	-0.85	0.396	
Sustainability	Constant	4.709	0.937	5.03	<0.001	8.52%
	SA	**0.391**	**0.149**	**2.62**	**0.009**	
	OA	-0.144	0.092	-1.57	0.120	

Note: **Beta of the linear regression is presented as the unstandardized regression coefficient. SE = standard error of Beta. N = 103. Self-accountability (SA), other-accountability (OA). Predictors in bold significant at *p* < 0.10.**

Hypothesis two (H2) tested moral competence as a moderator of the relationship between accountability and ethical leadership. *Table 5* presents the results of linear regressions that tested H2 by first regressing ethical leadership on accountability, followed by regressing ethical leadership on an accountability x moral competence interaction term (Frazier, Tix, & Barron, 2004). For the linear regressions, the moral competence C-index was included as a continuous variable (see Appendix A for the scoring procedure used to generate the C-index). As shown in the top panel of *Table 5*, a multiple regression with ethical leadership regressed on accountability and moral competence, and then regressed on the accountability x moral competence interaction term found the interaction term was significant at the 90% level of significance ($Z = -1.67$, $p < 0.10$). The middle panel of *Table 5* shows the results of a multiple regression with ethical leadership regressed on self-accountability and moral competence, and then regressed on self-accountability x moral competence. Results found the self-accountability x moral competence interaction term was significant at the 90% level of significance ($Z = -1.70$, $p < 0.10$). Finally, the bottom panel of *Table 5* shows the results of a multiple regression with ethical leadership regressed on other-accountability and moral competence, and then regressed on other-accountability x moral competence. Results found the other-accountability x moral competence interaction term was not significant ($Z = -0.39$, $p > 0.10$). These results suggest H2 is supported in that moral competence was found to moderate the relationship between accountability full score and ethical leadership, and between self-accountability and ethical leadership.

Table 5: **Moderation of the Accountability-Ethical Leadership Relationship by Moral Competence**

Predictor	Beta	SE	Z	*p*	*R-square*
Constant	4.36	0.49	8.94	<0.001	3.04%
ACC	0.16	0.10	1.73	0.088	
Moral Competence	0.00	0.01	0.31	0.760	
Constant	3.78	0.74	5.12	<0.001	4.13%
ACC	0.28	0.15	1.91	0.060	

MC	0.06	0.06	1.06	0.290	
ACC*Moral Competence	**-0.02**	**0.01**	**-1.67**	**0.099**	
Constant	3.37	0.57	5.86	<0.001	9.74%
SA	0.30	0.09	3.20	0.002	
Moral Competence	0.01	0.01	0.89	0.376	
Constant	2.46	0.80	3.07	0.003	12.16%
SA	0.46	0.14	3.38	0.001	
Moral Competence	0.09	0.05	1.73	0.088	
SA* Moral Competence	**-0.02**	**0.01**	**-1.70**	**0.097**	
Constant	5.12	0.25	20.54	<0.001	0.06%
OA	0.01	0.06	0.23	0.816	
Moral Competence	0.00	0.01	0.02	0.981	
Constant	4.99	0.41	12.21	<0.001	0.22%
OA	0.04	0.10	0.45	0.652	
Moral Competence	0.01	0.03	0.39	0.700	
OA* Moral Competence	-0.01	0.01	-0.39	0.696	

Note: **Beta of the linear regression is presented as the unstandardized regression coefficient. SE = standard error of Beta. N = 103. Accountability (ACC), self-accountability (SA), other-accountability (OA). Predictors in bold are significant at *p* < 0.10.**

Hypothesis three (H3) tested the leader's gender, age, education, leadership experience or leadership role as moderators of the relationship between accountability and ethical leadership. Overall, the results suggest H3 is partially supported because only the leader's gender and leadership role were found to moderate the relationship between accountability and ethical leadership. In this study, the results of linear regressions that tested each of leader's gender and leadership role as moderators using the same data analysis procedure for testing H2.

Specifically, the study tests of moderation of the accountability-ethical leadership relationship by gender found only the other-accountability x gender interaction term was significant (Z = 1.73, *p* < 0.10). To help with interpretation of this significant interaction term, a factorial plot was created after categorizing other-accountability as low vs. high (using median split). Figure 2 shows the factorial plot of gender as a moderator of the other-accountability-ethical leadership relationship. Other-accountability was found to be a predictor of ethical leadership in female rather than male leaders whereas the ethical leadership behavior of female leaders is predicted to increase when other-accountability is high. Reasons for this phenomenon require additional research and are beyond the scope of this paper. However, this may result from an instinctual characteristic of women, regardless of their leadership role. Additionally, accountability represents a social protection system within organizations where women may feel the need to protect themselves from abuse and gender inequality in the workplace (COFEM, 2017). In this regard, female leaders tend to justify their actions within the accountability system because accountability theoretically provides a state of job security for them.

Consequently, they may feel that it is necessary to adhere and comply with accountability requirements thus displaying high ethical behavior.

Figure 2: Gender as a moderator of the relationship between other-accountability and ethical leadership.

A multiple regression with ethical leadership regressed on accountability and the accountability x leader role interaction term found the interaction term was significant at the 90% level of significance ($Z = -1.68$, $p < 0.10$). Results found the self-accountability x leader role interaction term was significant at the 90% level of significance ($Z = -1.70$, $p < 0.10$). The results of a multiple regression with ethical leadership regressed on other-accountability and other-accountability x leader role found the other-accountability x leader role interaction term was not significant ($Z = -0.02$, $p > 0.10$). To help with interpretation of the significant interaction terms, factorial plots were created after categorizing accountability as low vs. high (using median split). *Figure 3* shows the factorial plot of leader role as a moderator of the accountability-ethical leadership relationship, and *Figure 4* shows the factorial plot of leader role as a moderator of the self-accountability-ethical leadership relationship. As shown in *Figure 2*, the leaders' role in their company moderates the relationship between accountability and ethical leadership when accountability to self and others is low. Specifically, when a leader's accountability to self and others is low, their ethical leadership increases as their role increases from lower to senior levels of leadership. As shown in *Figure 3*, the leaders' role in their company moderates the relationship between self-accountability and ethical leadership when self-accountability is low. Specifically, when a leader's self-accountability is low, their ethical leadership increases as their role increases from lower to senior levels of leadership.

Figure 3: Leader role as a moderator of the relationship between accountability and ethical leadership.

Figure 4: **Leader role as a moderator of the relationship between self-accountability and ethical leadership.**

Discussion

This study empirically investigated the relationship among accountability, moral competence, and ethical leadership in a sample of organizational leaders via a cross-sectional quantitative survey research design study. Specifically, the study investigated accountability as a positive predictor of ethical leadership, and moral competence and demographic variables as moderators of the relationship between accountability and ethical leadership. The results support previous research on positive effects of accountability in ethical behavior (Bane, 2004; Beu, 2000; Beu & Buckley, 2001; Lagan & Moran, 2006; Quinn & Schlenker, 2002). Second, study results suggest moral competence moderates the effect that accountability has on ethical leadership. Third, study results suggest a leader's gender and leadership role moderate the effect that accountability has on ethical leadership.

Implications for Practice and Recommendations

Results of this study have important implications for increasing ethical leadership among organizational leaders through boosting accountability and moral competence within their organizations. The obvious implications to organizational leaders of the positive effects of accountability include reduced corruption, enhanced social exchange, controlled spending, increased productivity, increased job satisfaction, enhanced justice, and employee retention. Additionally, the positive effects of moral competence include high ethical awareness, making moral decisions, increased performance, and increased organizational performance. Therefore, it behooves organizations to ensure leaders are accountable for their actions and behaviors and also demonstrate high moral competence.

This study has implications regarding the moderating effects of leadership role on the behavior of organizational leaders. Study results found the leader's role within the organization moderates the relationship between accountability and ethical leadership.

These results imply when an organizational leader is a senior leader, he/she is more likely to have high ethical leadership behavior even when there is low accountability. However, when the leader is a lower or middle leader in the organization, his or her ethical leadership will be positively impacted by accountability to self or others. Regarding self-accountability, when self-accountability is low, leadership role reflects the level of ethical leadership such that ethical leadership increases as leadership role increases. However, regardless of the leadership role, self-accountability is associated with high ethical leadership.

Next, these results provide a focus for practical recommendations to boost the strength of the relationship between accountability and ethical leadership via enhancing moral competence. Therefore, recommendations are provided to create ethical leadership, boost self-accountability in an organization, and to buttress the moral competence of organizational leaders. Increasing self-accountability requires that organizational owners and executives to create a culture of accountability in the workplace by weaving accountability into the fabric of their organizations. When organizational leaders increase self-accountability of their behavior, they will begin to take responsibility for their ethical behavior and may increase their ethical leadership because the nature of accountability strengthens the bond of trust and cooperation between management and subordinates. Increasing self-accountability may also occur by enhancing the concept of self-monitoring in organizational leaders. Self-monitoring is one of the best behavioral precursors to increasing high-quality decision-making and decreasing inappropriate behavior in accountable environments (Latham & Frayne, 1989; Quinn & Schlenker, 2002). Subsequently, when leaders make high-quality decisions in their organizations, positive effects are experienced throughout because leaders are making better ethical decisions, are communicating efficiently with their subordinates, co-workers and superiors, and are showing increased job attendance.

Organizational owners and executives should help their leaders increase moral competence. According to Lind (2016b), morality is not innate and does not develop on its own accord. Morality can be taught and this knowledge can be fostered effectively. In this regard, organizational leaders can be trained to increase their moral compass and become morally competent. Increasing one's moral compass through training involves educational materials, communication, role playing, and continued assessment of moral competence via feedback opportunities.

Results of this study reinforce the importance of creating a culture of ethical leadership in organizations. Leadership research supports the ethical role that reflective leadership can play in solving and reducing issues in the workplace (Castelli, 2012, 2016; Looman, 2003, Park, Kim, & Song, 2015). Consistent with values-based leadership, reflective leadership practices can help employees understand the role they play in the organization's goal attainment. An organization that encourages reflective practices creates a safe environment that promotes trust, values open communications, connects work to the organization mission, builds the confidence of the workforce, respects diverse cultures, and challenges beliefs and assumptions (Castelli, 2012, 2016). Leadership research also supports the role that emotional intelligence can play in

reducing ethical dilemmas (Barling, Slater, & Kevin Kelloway, 2000; Cole, Cox, & Stavros, 2018; Sivanathan & Cynthia Fekken, 2002). Self-regulation and relationship management are important elements of emotional intelligence and are vital in the leaders' ability in building good communication and relationships of trust within the organizational boundaries. Improving self-regulation helps leaders to control impulsive actions and emotions that negatively affect their potential for developing their leadership traits, including ethical behavior (Baksh et al., 2018). Moreover, developing leaders' relationship management helps leaders to improve their ability to communicate effectively in order to make good decisions and move their subordinates in a desired direction (Nwokah & Ahiauzu, 2010).

Academic institutions also should educate their students along multiple disciplines to become morally competent leaders and managers who can make moral decisions on their own. Students, as prospective leaders, can receive education and training to increase their moral competencies (Lind, 2016b). Moral education courses and class sessions may help leadership students to bridge the gap between ethics courses and real-life practices in order to transfer the learned experience into ethical skills and abilities (Mohamed Saat, Porter, & Woodbine, 2010). Despite increased attention to ethics-related courses in the last decade, especially after the global financial crisis that began in 2007, comparatively about 75% of all offered courses are electives. Ethics education should stretch beyond the traditional disciplines to move deeper to be a core part into all curriculums, especially in the Master in Business Administration (MBA) program.

Study Limitations and Future Directions

This study has potential limitations that should be considered. First, the study is limited related to the potential for common-method bias. Common-method bias is the perceptual bias that occurs when a study involves data from a single source. Specifically, this study used the same group of people to provide self-report measurements of the independent and dependent variables. The second study limitation concerns the potential of poor external validity. External validity refers to the ability of study results to generalize to other samples beyond the study sample. Future research should use qualitative methodology to explore how accountability has positive effects on ethical leadership. Future research can explore the important relationships between self-accountability and ethical leadership factors such as ethical guidance, people orientation, power sharing, role clarification, and sustainability; these are important relationships that need additional study.

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