

# LEADERSHIP STYLES AND LEADER INTERPERSONAL SKILLS AFFECTING EMPLOYEE PERFORMANCE: A CASE STUDY OF KPMG HUAZHEN CERTIFIED PUBLIC ACCOUNTANTS IN CHINA

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## ARTICLE HISTORY

**Received:** 29 September 2023    **Revised:** 11 October 2023    **Published:** 27 October 2023

## ABSTRACT

This research aims to study leadership styles and examine the interpersonal skills of leaders that influence employee performance at KPMG Huazhen Certified Public Accountants in China. The sample consisted of 300 licensed accountants employed at the company, and data was collected using a questionnaire administered through convenient sampling methods. Data analysis involved the use of F-tests, t-tests, and multiple regression analysis. The results indicate that both leadership styles and leaders' interpersonal skills have a statistically significant impact on employee performance at KPMG Huazhen Certified Public Accountants in China, at the 0.05 significance level. These factors have predictive powers of 46.4% and 49.5%, respectively.

**Keywords:** Leadership Styles, Leader Interpersonal Skills, Employee Performance, KPMG Huazhen Certified Public Accountants

**CITATION INFORMATION:** Song, S., Kenikasahmanworakhun, P. & Kongchan, A. (2023). Leadership Styles and Leader Interpersonal Skills Affecting Employee Performance: A Case Study of KPMG Huazhen Certified Public Accountants in China. *Procedia of Multidisciplinary Research*, 1(10), 55

## INTRODUCTION

It is widely acknowledged that effective leadership has a significant impact on the success and efficiency of an organization, especially in highly competitive environments (Kouzes & Posner, 2023). The role of leaders in an organization includes direct responsibility for policy-making, strategy, planning, commanding, and controlling the work of various employees to achieve set objectives and goals. Notably, leadership qualities are not confined to organizational executives, as leadership can be developed and nurtured within every individual (Amanchukwu, Stanley & Ololube, 2015). Key characteristics of effective leadership encompass performing tasks correctly, being efficient and productive, optimizing resources to achieve objectives, instigating change, and inspiring and motivating others to act with dedication, loyalty, and trust (Northouse, 2021).

An organization with effective leaders not only achieves success but also enhances its ability to navigate complex and uncertain situations. Relying solely on a single leader with leadership qualities is insufficient to ensure an organization's survival in every crisis. No leader possesses all the knowledge or excels in every scenario. Consequently, it is essential for every organization to foster and develop leadership qualities in every employee (Nawaz & Khan, 2016). When an organization cultivates a large number of individuals with effective leadership qualities, they can collectively steer the organization through changes and foster innovation in the workplace (Cameron, Quinn, DeGraff & Thakor, 2022).

Nanjundeswaraswamy and Swamy (2014) assert that leadership styles encompass various attitudes and behaviors of leaders in their interactions with employees. These styles can be categorized into four types. First, directive leadership involves giving instructions, commands, and setting clear expectations for employees (Alanazi, Alharthey & Rasli, 2013). Second, supportive leadership focuses on creating a supportive work environment and demonstrating empathy towards employees (Jiménez, Bregenzer, Kallus, Fruhwirth & Wagner-Hartl, 2017). Third, participative leadership emphasizes involving employees in decision-making and valuing their opinions (Akpoviro, Kadiru & Owotutu, 2018). Fourth, achievement-oriented leadership centers on setting high performance standards and challenging employees to reach their full potential (Sodikin & Fachrunnisa, 2022). Therefore, understanding these leadership styles and their impact on employee performance is essential for enhancing organizational outcomes. In line with the research conducted by Rana, K'Aol, and Kirubi (2019), which offers empirical evidence that achievement-oriented leadership significantly influences employees' job performance.

On the other hand, a leader's interpersonal skills, including effective communication, emotional intelligence, conflict resolution, and relationship-building, are crucial (Hackman & Johnson, 2013). A leader with strong interpersonal skills can foster positive and effective relationships with their employees, greatly influencing their participation, motivation, and job performance (Goleman, 2021). This aligns with the research conducted by Rafiq and Khan (2023), which provides empirical evidence that a leader's interpersonal skills significantly impact work performance.

KPMG Huazhen Certified Public Accountants, a prominent accounting and auditing services company, serves a diverse clientele and places a strong emphasis on skilled and motivated employees to deliver high-quality services. As such, the organization is committed to developing leadership qualities and fostering strong interpersonal skills among its employees, recognizing the pivotal role these factors play in shaping employee behavior, motivation, and overall job performance.

Consequently, researching the impact of leadership styles and interpersonal skills on employee job performance at KPMG Huazhen Certified Public Accountants holds significance from both academic and practical standpoints. Such research contributes to a deeper understanding of the most effective leadership styles and interpersonal skills that drive employee performance. This insight can inform the development of more effective leadership development programs and training courses while advancing knowledge in the fields of leadership and organizational

behavior. By exploring the intricate relationship between leaders and employees in the accounting industry within the context of China, this research also promotes the growth and development of leaders in the present and future. This, in turn, fosters employee commitment, satisfaction, and overall performance within the organization.

This research aims to study leadership styles and examine the interpersonal skills of leaders that influence employee performance at KPMG Huazhen Certified Public Accountants in China. The goal is to gain a clear understanding of the most effective leadership styles and interpersonal skills that impact employee performance, encompassing factors such as employee commitment, satisfaction, and overall performance.

## **LITERATURE REVIEWS**

### **Concepts and Theories Related to Leadership Styles**

The style of leadership is instrumental in shaping employee behavior, motivation, and efficiency within an organization (Gandolfi & Stone, 2018). Antonakis and Day (2017) emphasize the interconnection between the terms 'Leader' and 'Leadership.' A leader is an individual tasked with guiding and coordinating others toward common goals. Leadership style, on the other hand, encompasses the characteristics and behaviors of a leader that influence an organization's activities. These two terms are inseparable, as a leader must possess leadership qualities. According to the Path-Goal Theory of Leadership, leadership styles can be categorized into four distinct types (Alanazi et al., 2013): 1) Directive Leadership involves a leader providing clear instructions, guidance, and expectations to employees. Leaders adopting this style wield more authority in decision-making and task assignment, directing team members' actions and behaviors. 2) Supportive Leadership centers on creating a supportive work environment and demonstrating empathy. Leaders practicing supportive leadership exhibit concern for employee well-being, provide emotional support, and foster positive relationships. 3) Participative Leadership differs from other styles as it doesn't involve a 'directive' role. Instead, it encourages leaders to create opportunities for team members to express their thoughts, suggestions, and make decisions collectively. This style values input from team members as a driving force toward shared goals. 4) Achievement-Oriented Leadership places emphasis on employee involvement in decision-making and supports their opinions. This style promotes empowerment, involvement, and employee motivation. Hence, leaders must continuously enhance their abilities to adapt to their environment and embrace change. In summary, there are multiple types of leaders categorized based on their responsibilities, methods, power dynamics, and their display of leadership.

### **Concepts and Theories of Leadership Models**

The study of leadership commenced with the concept of the Great Man Leadership theory, which posited that leaders are naturally born and cannot be changed (Rosenbach, 2018). In the 21st century, the focus shifted to leadership models, particularly with the emergence of the transformational leadership theory, recognized as highly relevant in our ever-changing world. In 1985, Bass expanded on Burns' theory of transformational leadership, emphasizing leaders' ability to inspire and motivate followers to achieve exceptional results. Transformational leaders exhibit four primary behaviors: inspirational motivation, intellectual stimulation, individualized consideration, and idealized influence. These leadership styles promote employee commitment, creativity, and engagement (Antonakis & House, 2013). In contrast, there is another significant leadership style that stands in opposition to transformational leadership, known as transactional leadership. Transactional leadership involves guiding and motivating followers to achieve predefined goals by specifying roles, work structures, and desired outcomes. It operates on an exchange basis, where followers receive rewards in return for meeting the specified requirements (Khan, 2017). Transactional leaders are often perceived more as managers than traditional leaders, as they prioritize efficiency and task-oriented

management. However, transactional leaders can enhance their effectiveness and have a more significant impact by clarifying job expectations, providing support to instill confidence in their followers, and addressing their basic needs. These actions can improve work performance and follower motivation.

Furthermore, researchers often discuss laissez-faire leadership. Wellman, Newton, Wang, Wei, Waldman, and LePine (2019) note that the term 'laissez-faire' originates from French, meaning 'let them do.' Leaders of this type manage their teams by taking a hands-off approach and delegating decision-making authority to others. Essentially, these leaders create an environment of maximum team freedom (Rad, 2016). Through trial and error and continuous learning, teams can grow and improve with each project, aligning well with the uncertainties that may arise (Tosunoglu & Ekmekci, 2016). However, despite its many advantages, laissez-faire leadership comes with significant risks, such as increased stress, team pressure, and a lack of clear organizational structure, roles, and directions. These factors may even lead to situations where the team feels overwhelmed and considers leaving the organization (Ahmed Iqbal, Abid, Arshad, Ashfaq, Athar & Hassan, 2021). In conclusion, various leadership styles have a substantial impact on work performance and efficiency. Therefore, the choice of a leadership style depends on its appropriateness for the specific situation.

### **Concepts and Theories Related to Leadership Interpersonal Skills**

Interpersonal skills of leaders encompass their ability and competence in communication, relationship-building, and efficient interaction with their employees. Therefore, grasping the concepts and theories related to leadership interpersonal skills is essential for enhancing leadership effectiveness, fostering a positive work environment, managing emotions, resolving conflicts, and creating a conducive workplace (Guzmán, Muschard, Gerolamo, Kohl, & Rozenfeld, 2020). Tyson and Tyson (2020) outlined the conceptual framework and theories of interpersonal skills for leaders, which encompass the following: 1) Communication skills are essential for leaders to convey clear and accurate information and ideas. These skills include active listening, both verbal and non-verbal communication, written communication, and the ability to adapt communication styles to different individuals. Leaders with strong communication skills facilitate understanding, resolve conflicts, and establish open channels of communication within the organization. 2) Emotional intelligence, introduced by Salovey and Mayer (1990) and popularized by Goleman (2021), involves the ability to perceive, understand, and manage one's own emotions and the emotions of others. Leaders with high emotional intelligence can effectively control their emotions, empathize with others, and manage social interactions. This skill helps leaders build relationships, motivate employees, and foster a positive work environment. 3) Conflict resolution skills are crucial for leaders to handle conflicts that arise within the workplace. Leaders with efficient problem-solving and conflict resolution skills can identify the sources of conflicts, facilitate constructive discussions, negotiate win-win solutions, and promote collaboration and cooperation among team members. These skills contribute to a harmonious work environment and cultivate strong relationships among employees. 4) Relationship-building skills involve the ability to establish and maintain positive and productive relationships with others. Leaders with strong relationship-building skills can inspire trust, create connections, and develop meaningful relationships with their employees.

In summary, interpersonal skills of leaders are essential in any work setting. They can be effectively practiced at both individual and organizational levels, leading to improved organizational outcomes.

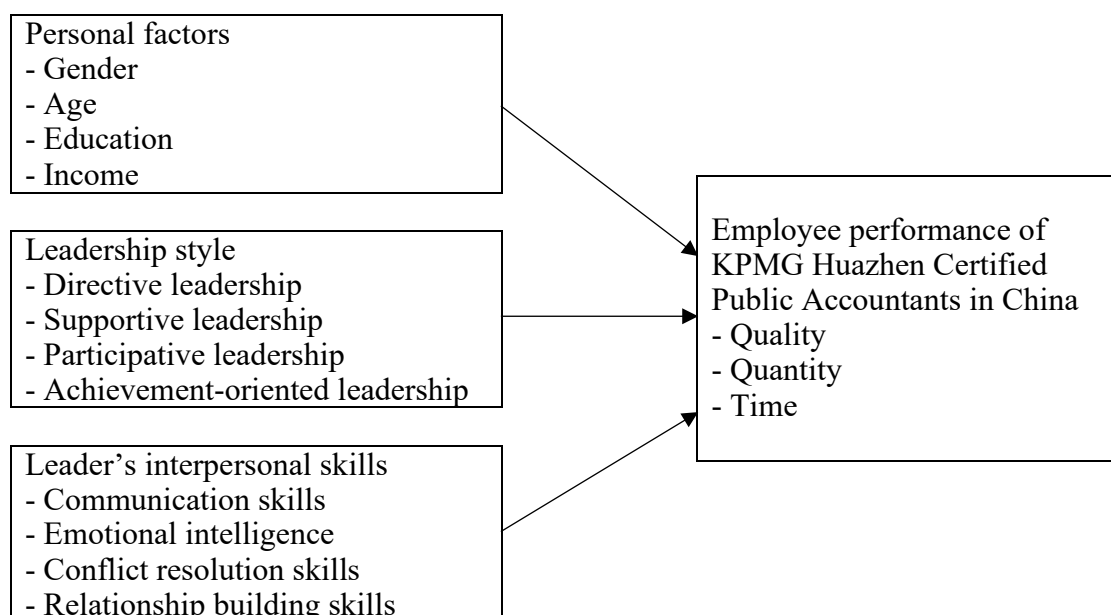
### **Concepts and Theories Related to Employee Performance**

The efficiency of employee performance is a critical factor for the success and effectiveness of an organization. It plays a pivotal role in increasing productivity, achieving goals, and enhancing overall performance. Kurzban, Duckworth, Kable, and Myers (2013) discussed the components of employee performance as follows: 1) Quality refers to the level of excellence,

accuracy, and thoroughness displayed in the work performed by employees. It encompasses adherence to standards, attention to detail, and the ability to deliver results or services that meet or exceed the requirements and expectations of stakeholders. 2) Quantity refers to the amount of work or output that employees can produce within a specified timeframe. It measures the efficiency and level of productivity achieved by employees in terms of tasks, projects, or assignments. 3) Time refers to the timeliness of completing work or delivering results within specified deadlines or time frames. It is related to effective time management, prioritizing tasks, and achieving time-bound objectives.

In summary, employee performance encompasses the dimensions of quality, quantity, and timeliness. Understanding these dimensions and their impact on organizational performance is crucial for setting performance standards and implementing strategies to enhance employee performance.

From the literature review, the conceptual framework can be drawn as shown in Figure 1.



**Figure 1** Conceptual Framework

## RESEARCH METHODOLOGY

1) The research population included licensed certified public accountants employed at KPMG Huazhen Certified Public Accountants. The sample size, consisting of 300 individuals, was determined using Yamane's sampling formula (1973) and selected through convenience sampling methods. Questionnaires were employed as the primary data collection tool to gather the required information.

2) The research questionnaire was meticulously crafted based on a comprehensive literature review and related research to ensure that the questions were closely aligned with the research objectives. It consisted of five sections as follows: Section 1 contained questions related to general information. Section 2 focused on leadership styles. Section 3 addressed leadership interpersonal skills. Section 4 delved into employee performance at KPMG Huazhen Certified Public Accountants in China. Section 5 provided space for comments and additional suggestions.

3) The data analysis involved two main phases. First, descriptive statistics, including frequency, percentages, means, and standard deviations, were utilized to provide a preliminary understanding of the data. Second, inferential statistical analyses were conducted to test

research hypotheses, using a significance level of 0.05. These inferential analyses included t-tests, F-tests, and multiple regression analysis.

## RESEARCH RESULTS

The analysis of personal factors revealed that the majority of respondents were males (59.00%), aged between 31 and 40 (53.67%), held bachelor's degrees (50.67%), earned an income between 3,001 and 4,000 CNY (45.00%), and had 1 to 5 years of work experience (45.00%). Furthermore, respondents expressed a consensus opinion at the 'Agree' level regarding both overall and individual aspects of leadership style, leader's interpersonal skills, and employee performance at KPMG Huazhen Certified Public Accountants.

**Table 1** Shows a summary of hypothesis testing of personal factors

Personal factors	Quality	Quantity	Time	Overall
- Gender	-	-	-	-
- Age	-	-	-	-
- Education	-	-	-	-
- Incomes	✓	-	-	-
- Working experience	-	-	-	-

According to Table 1, different personal factors, including gender, age, education, income, and work experience, collectively affect employee performance at KPMG Huazhen Certified Public Accountants in China no differential.

**Table 2** Shows a summary of hypothesis testing of leadership style

Leadership style	b	Std. Error	$\beta$	t	Sig.	Tolerance	VIF
Constant	1.413	0.178		7.925	.000*		
- Directive leadership	0.100	0.036	0.131	2.750	.006*	0.795	1.259
- Supportive leadership	0.167	0.039	0.220	4.301	.000*	0.686	1.457
- Participative leadership	0.155	0.042	0.194	3.668	.000*	0.639	1.564
- Achievement-oriented leadership	0.249	0.036	0.352	6.917	.000*	0.692	1.446

$R = 0.687$ ,  $R^2 = 0.472$ , Adjusted  $R^2 = 0.464$ ,  $SE_{EST} = 0.336$ ,  $F = 65.839$ , Sig. = .000\*

\* Statistically significant at the 0.05 level.

According to Table 2, leadership styles, including directive leadership, supportive leadership, participative leadership, and achievement-oriented leadership, statistically significantly impact employee performance at KPMG Huazhen Certified Public Accountants in China at the 0.05 significance level, with a predictive power of 46.4%.

**Table 3** Shows a summary of hypothesis testing of leader's interpersonal skills

Leadership style	b	Std. Error	$\beta$	t	Sig.	Tolerance	VIF
Constant	1.610	0.212		7.595	.000*		
- Communication skills	0.135	0.029	0.215	4.687	.000*	0.800	1.249
- Emotional intelligence	0.292	0.037	0.388	7.950	.000*	0.707	1.414
- Conflict resolution skills	0.213	0.037	0.288	5.768	.000*	0.676	1.478
- Relationship building skills	-0.019	0.040	-0.019	-0.469	.639	0.980	1.020

$R = 0.709$ ,  $R^2 = 0.502$ , Adjusted  $R^2 = 0.495$ ,  $SE_{EST} = 0.326$ ,  $F = 74.334$ , Sig. = .000\*

\* Statistically significant at the 0.05 level.

According to Table 3, leader's interpersonal skills, including communication skills, emotional intelligence, and conflict resolution skills, also have a statistically significant impact on employee performance at KPMG Huazhen Certified Public Accountants in China at the 0.05 significance level, with a predictive power of 49.5%.

## **DISCUSSION & CONCLUSION**

First, the study reveals that different personal factors, including gender, age, education, monthly income, and work experience, have differential effects on the job performance of employees in accounting companies in China. This conclusion is underpinned by the understanding that job performance is a multifaceted and multifaceted concept with substantial significance in assessing a company's efficiency and accomplishments. Accounting firms in China, much like other industries, are subject to the influence of diverse human elements that impact their employees' work performance. The influence of individual characteristics, such as gender, age, education, monthly salary, and work experience, carries significant implications for job performance within the accounting industry in China. Firstly, it is widely acknowledged that gender is a significant personal factor with a substantial impact on work performance. Research conducted in China has revealed the existence of gender disparities within the accounting sector, and these disparities are associated with various implications for work performance. A study by Zhu and Larkin (2014) demonstrated that women tend to exhibit higher proficiency in attention to detail and organizational skills compared to men. The meticulousness displayed in addressing details can have a positive impact on work performance, especially in accounting tasks that require precision and accuracy. Additionally, age is another individual determinant that may influence work performance within the accounting sector. According to a recent study conducted by Chung, Chen, and Yang (2020), compelling evidence suggests that older workers often exhibit enhanced job performance, primarily attributable to their extensive experience and expertise in the field. Moreover, older workers tend to demonstrate a heightened work ethic and maintain consistent work habits, distinguishing them from their younger counterparts. Conversely, younger workers bring a fresh perspective and a readiness to adapt to technological advancements, making them valuable contributors to job performance in the context of the digital era. It is also important to recognize that education plays a pivotal role in influencing work success within the accounting profession. As highlighted by Zhang, Lau, and Li (2015), there exists a positive correlation between a higher level of education, particularly degrees in finance or accounting, and enhanced work performance. The acquisition of competencies through formal education provides individuals with the essential skills, knowledge, and theoretical foundations necessary for the proficient execution of accounting tasks.

Furthermore, the pursuit of continuous education and the attainment of professional certifications can significantly enhance work performance by ensuring that professionals stay updated on the latest industry trends. Additionally, the level of monthly income exerts a substantial impact on work performance by influencing factors such as motivation, job satisfaction, and commitment. A study conducted by Sun, Liao, and Zhao (2018) in China has demonstrated that providing adequate compensation has a positive impact on work performance. This is attributed to the fact that appropriate compensation enhances employee motivation and job satisfaction. Sufficient remuneration has the potential to lead to heightened levels of job engagement, productivity, and incentive to perform within the domain of accounting. Ultimately, the acquisition of work experience is a vital individual determinant that significantly influences job performance inside accounting organizations. According to Tien (2018), professionals gain industry-specific knowledge, enhance their problem-solving skills, and develop better decision-making abilities through their experiences. Employees with longer tenure in their respective roles often exhibit enhanced levels of efficiency, accuracy, and

adherence to optimal methodologies, contributing to an overall improvement in job performance. However, an excessively lengthy tenure in a particular job without consistent training or opportunities for professional growth might impede performance, as it can lead to complacency and a reluctance to adapt to new circumstances. In summary, the examination of individual characteristics' impact on work performance within the accounting sector in China reveals a wide array of consequences. Professional performance is significantly influenced by various factors, including gender, age, education, monthly salary, and work experience. Women often exhibit a strong aptitude for meticulousness, while older workers bring invaluable wisdom from years of experience. Higher levels of education enhance proficiency in the field, and adequate remuneration serves as a motivator for improved performance. Well-rounded experience contributes to the refinement of essential abilities. It is essential for accounting firms in China to acknowledge these variables and adapt their management methods to enhance job performance and foster organizational success.

Secondly, the study's results highlight the significant influence of leadership styles, including directive leadership, supportive leadership, participative leadership, and achievement-oriented leadership, on the job performance of employees in accounting companies in China. Leadership plays a pivotal role in shaping not only individual job performance but also the overall effectiveness of employees in their workplace. It is crucial for leaders in the accounting industry to align their leadership style with corporate goals and the cultural environment of their workforce. This alignment is particularly vital in the context of public accounting. The impact of leadership styles, encompassing directive, supportive, participative, and achievement-oriented leadership, holds paramount importance in determining the job performance of employees within Chinese accounting companies. Starting with directive leadership, this leadership style involves superiors providing subordinates with clear instructions, rules, and expectations. In the context of the accounting industry, which is highly regulated and demands attention to detail, directive leadership can enhance clarity and productivity. Chinese accounting firms, often subject to stringent standards, may significantly benefit from this leadership approach. Research conducted by Chen et al. (2019) supports the idea that directive leadership positively influences job performance by ensuring that employees have a clear understanding of their responsibilities, objectives, and job processes. Accounting businesses that employ this method experience improved levels of efficiency, accuracy, and standardization in their work operations. Supportive leadership, on the other hand, focuses on creating a positive and nurturing work environment where leaders show concern for the well-being and professional growth of their subordinates. Adopting this leadership style can lead to significant improvements in the overall job performance of Chinese accounting firms. Research findings from Tang et al. (2018) suggest that supportive leadership is associated with increased employee job satisfaction and commitment, ultimately leading to higher levels of performance. By fostering a culture of support, leaders in accounting firms can contribute to the overall success of the business, inspiring loyalty, motivation, and open communication among employees. Another point is that participative leadership promotes the active engagement of workers in decision-making processes, thus cultivating a sense of ownership and empowerment among them. This leadership style has shown notable efficacy within the Chinese accounting sector, given its emphasis on group decision-making, which is particularly important in this context. According to Li and Ouyang (2019), participatory leadership has a positive impact on performance by fostering employee involvement, creativity, and innovative problem-solving. Employees feel appreciated, as their perspectives are given due consideration, leading to an improvement in decision-making quality and, consequently, enhancing overall job performance within accounting organizations. Finally, achievement-oriented leadership is characterized by its emphasis on motivating individuals to set ambitious performance objectives while simultaneously providing the essential resources and support needed to attain



these objectives. This leadership style has proven highly effective among accounting firms operating in China, where they face fierce competition and strive for sustained expansion. According to Huang et al. (2018), the implementation of achievement-oriented leadership has the capacity to enhance employee motivation, cultivate a culture that prioritizes outcomes, and ultimately improve job performance. Leaders can effectively motivate staff to enhance their performance and achieve optimal productivity and efficiency by setting objectives that are both demanding and achievable.

Finally, a leader's interpersonal skills, including communication skills, emotional intelligence, and conflict resolution skills, influence the job performance of employees in accounting companies in China. This is due to the fact that interpersonal skills are essential for driving success and ensuring the achievement of organizational goals. In accounting companies, where precision, accuracy, and attention to detail are paramount, a leader's interpersonal skills play a crucial role in influencing employee job performance. The interpersonal skills can include a leader's communication skills, emotional intelligence, and conflict resolution abilities influencing employee performance in accounting companies in China. Effective communication skills are the cornerstone of efficient workplace collaboration and success. Leaders with strong communication skills can establish clear expectations, enabling employees to understand their roles and responsibilities. In Chinese accounting firms, language barriers, such as differences in dialects or limited English proficiency, can often impede effective communication. A leader with proficient Mandarin language skills can bridge this gap and foster a more inclusive and harmonious work environment. Furthermore, clear and concise communication helps in conveying complex financial information, ensuring accuracy and minimizing errors. Communication skills also include active listening, enabling leaders to understand their employees' concerns, needs, and aspirations. Through attentive listening, leaders can create a supportive environment, which in turn leads to increased job satisfaction and improved task performance (Chang & Chelladurai, 2003). Emotional intelligence encompasses the ability to recognize, understand, and manage one's own emotions and those of others. In accounting companies, the demand for highly analytical tasks can create a stressful work environment. Leaders with high emotional intelligence can effectively manage their emotions and those of their team members, contributing to a more positive and supportive atmosphere. A leader's emotional intelligence enables them to empathize with employees, recognizing their emotional states and providing support when needed. Building this empathetic connection fosters trust and loyalty among employees, motivating them to perform at their best. Furthermore, emotionally intelligent leaders effectively address conflicts, reducing interpersonal tensions, and enhancing team cohesion (Kong, Fu, & Song, 2021). In a demanding and deadline-driven industry like accounting, conflicts among employees are not uncommon, highlighting the importance of conflict resolution skills. Therefore, a leader's ability to resolve conflicts efficiently is vital for maintaining a harmonious work environment and sustaining employee job performance. Leaders who possess effective conflict resolution skills can mediate disagreements, encouraging open dialogue, and promoting cooperation. Addressing conflicts promptly and constructively, leaders can prevent misunderstandings from escalating, ultimately reducing workplace stress and enhancing overall productivity (Van Hooft, de Jong, & De Dreu, 2004). Furthermore, conflict resolution skills foster a culture of teamwork and collaboration, resulting in improved job satisfaction and a sense of belonging within the accounting company (Thomas & Skarlicki, 2003).

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**Data Availability Statement:** The raw data supporting the conclusions of this article will be made available by the authors, without undue reservation.

**Conflicts of Interest:** The authors declare that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.

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