ROLE OF TRANSFORMATIONAL LEADERSHIP STYLE OF ACCOUNTING PROFESSIONALS TOWARDS SUBORDINATES PERFORMANCE, OCB, AND INNOVATION: MEDIATING EFFECT OF INTEGRITY AND THRIVING

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ABSTRACT

This study aims to examine the role of the transformational leadership (TL) style of accounting professionals towards subordinates' performance, organizational citizenship behaviour (OCB), and innovation with the mediating role of integrity and thriving at the workplace in Karachi. A clustered sample of 471 accounting professionals has participated in the research based on the nonprobability convenience sampling method. A five-point Likert scale questionnaire was developed as a data collection instrument while the survey method was used to collect responses from the sample population. PLS-SEM has been employed in the study for data analysis using Smart PLS. The results demonstrate that integrity has a positive effect on performance, OCB has a negative but insignificant effect on performance whereas TL has a positive effect on integrity, integrity at the workplace (IWB), and thriving at the workplace. As far as mediation effects are concerned, it was found that TL has a positive effect on IWB with the mediation of thriving at the workplace, has a positive but insignificant effect on OCB with the mediation of thriving at the workplace, has a positive effect on performance with the mediation of integrity, has a positive but insignificant effect on performance with the sequential mediation of thriving at workplace and OCB, and has a positive effect on performance with the mediation of thriving at the workplace. Furthermore, thriving at the workplace has a positive effect on IWB and performance, and has a positive but insignificant effect on OCB as well as has a positive but insignificant relationship with the mediation of OCB and TL. The study findings propose that the managers should focus on developing a conducive network to help the organization strive. Moreover, the focus should be driven towards employees' learning to share their views with fellow auditors whereas the controllers should discuss the intended primary purposes and nature of organizational financial targets.

Keywords: Transformational Leadership; Innovative Work Behavior; Organizational Citizenship Behavior; Accounting Professionals; PLS-SEM.

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INTRODUCTION

Rapid globalization has opened numerous avenues for each sector to grow and every field to be prospered. The increasing exchange of information and knowledge has been playing a significant role in the adoption of modern techniques and efficient utilization of resources in a useful manner (Rezaee et al., 2020). Management has also been improved and evolved with the passage of time as a result of continuous changes in the surrounding business environment which ultimately affects the way organizations and institutions operate. For instance, an accountant who was once considered a traditional administrator has now become the more acceptable controller and greatly desired co-creator that equally participate in decision-making practices and share equal responsibility (Goretzki et al., 2013).

CMAs (Chartered Management Accountants) and CAs (Chartered Accountants) have their grooming in an environment greatly structured by the protocols. The structured upbringing makes them guru of catching a slight deviation from the standard accounting procedures. The problem arises when the increased competition forces them to venture out into the wilderness for which they are untrained. The toughened market drags them into the situation requiring them to be accommodative towards vagueness, a reality completely abhorred by them. Leaders strong on the technical side, but weak in soft skills do not have the chance of a safe voyage in the troubled water of the dynamic markets (Kim et al., 2012).

Management accountants play a vital role in providing information to facilitate and support the effectiveness of business operations and management. This is due to the fact that management accounting practices in organizations cover a broader scope and it has also become an integral part of the management process (Brewer, 2008). According to Xydias-Lobo et al. (2004) In today's world, firms not only compete locally but are also exposed to the international market due to globalization. (Zainuddin & Sulaiman, 2016) mentioned that the availability of user-friendly financial and analytical software and technological tools such as e-mail, internet, intranet as well as intense business competition lead to challenges faced by management accountants nowadays. Management accountants are thus required to push their comfort zones and start working on improvising their required bundle of skills which are mainly related to leadership.

Since the era of globalization, the working environment of most organizations has become highly volatile and unstable and caused rapid changes in the role of management. Such changes and broadening of functions have led towards an increasing need for flexible and dynamic management and leadership that is able to face challenges consciously, honestly, and efficiently. Rapid

technological advances and development have induced several changes in both environmental and cultural levels within the organizations and posed threats to the leadership in terms of coping with such alterations (Ali & Anwar, 2021). There is a dire need of developing an education system to prepare accounting graduates to compete in the global market. The weakness of the education system has ultimately caused hindrance in preparing leaders possessing technical knowledge and skills to encounter the challenges. In addition, other problems faced by the leaders of the accounting profession or accountants are lack of experience, lack of adequate knowledge and lack of awareness about the ongoing competition (Ghani & Suryani, 2020).

There is limited literature about the management accountants, their roles, and the challenges they are facing in Pakistan. During the literature review, it was closely observed that there is a huge vacuum to tap such an important subject which possesses the potential to change the organizational culture in Pakistan and make it align with the procedures and practices followed by developed countries. In addition to this, concerning Pakistan, one more thing which the present chapter has observed is that there is very little attention has been given towards the type of leadership style adopted by management accountants in order to acquire maximum output from the given circumstances. This study, therefore, aims to fill the vacuum and take up these concerns mainly related to leadership and its impact on the performance of management accountants. Being a developing country, Pakistan is facing numerous challenges on multiple fronts. This study will help to draw the attention of relevant stakeholders' i.e., management accountants, upper management of the businesses towards the importance of leadership styles adopted by management accountants and the importance of their role in decision making as they have ground insights related to the financial health of the organization.

This study contributes to the literature considerably. Firstly, the study aims at examining the impact of the leadership role on the organization's performance. With the help of this objective, the study highlights that in order to bring the change the top management support and guiding principles plays a vital role. The educationist can enhance their concept of leadership and its effect through understanding the study's objective. In addition, with this theoretical contribution, the study identifies the major problems that are related to poor leadership style. The researchers could gain knowledge about the fact that unethical leadership style results in poor task performance and they are co-related with each other. Thus, on account of the research's outcome, the core concept of dissatisfactory task performance would be thoroughly explained to the academicians.

The study has considerable practical significance. Firstly, the variables studied in this research such as transformational leadership (TL) would provide many guidelines to the policymakers. The policymakers could make such policies which include the function of improving the professional commitment of auditors with the help of training, education programs and certification programs. Along with TL, the study has studied more core variables that boost up the organization's outcome such as integrity and thriving. According to the study, thriving is fundamentally a feeling of enthusiasm and motivation. The practitioners such as managers especially in accounting settings could facilitate organization by enhancing the accountant's motivation. They could develop such an accounting curriculum that enriches the accountants with concepts and conventions of contemporary economic challenges. Similarly, the study results suggest that in order to ensure efficiency, accuracy, confidentiality, it is important to hold integrity precisely in the financial corporation.

LITERATURE REVIEW

Transformational leadership is a method in which leaders and followers work together to achieve better levels of morale and motivation. The transformational method, according to Manoppo (2020), results in major improvements in people's and organizations' lives. According to a social learning perspective on transformational leadership, leaders' model ethical behaviours for their subordinates. By rewarding good behaviours and punishing bad behaviours, TL becomes a social learning model. Such leaders are likely to be viewed by their subordinates as leaders who maintain a high level of integrity in fulfilling their leadership obligations by setting the ethical tone of the organization and offering a road map to guide the behaviours of the subordinates (Darus & Muslim, 2020). As a result, these perceptions of leader integrity may have an impact on the organization's ethical atmosphere. In other words, instructors are more likely to see TL as having integrity, which may contribute to the establishment of an ethical atmosphere at the organization over time (Hadi & Saerang, 2020). Given the empirical support, we proposed the following two hypotheses:

H1a: Transformational leadership has a positive effect on integrity.

H1b: TL has a positive effect on performance with the mediating effect of integrity.

The interactive process between leaders and workers is emphasized in transformational leadership. It typically fosters broad information exchange, stimulates learning, and encourages innovation. For example, transformational leadership may help individuals meet higher-level internal demands or inspire high-level self-realization needs through corporate vision and job purpose. According to

several researchers, transformational leadership (TL) is positively linked to thriving at work (Xian et al., 2020). Whether it's the features of the work setting, the individual's active conduct or fundamental psychological requirements, according to the socially integrated model, they're all connected to thriving at work (Afsar & Umrani, 2020). If transformational leadership is used in a firm or organization, OCB will develop. Followers experience trust, admiration, loyalty, and respect for leaders when transformational leadership is present in organizations or enterprises, and they are inspired to go above and beyond what is initially asked of them (Khan et al., 2020). Therefore, we propose the following hypothesis:

H2a: TL has a positive effect on thriving.

H2b: TL has a positive effect on performance with the mediating effect of thriving.

H2c: TL has a positive effect on OCB with the mediating effect of thriving.

H2d: TL has a positive effect on IWB with the mediating effect of thriving.

According to academia, innovative work behaviours are described as the deliberate invention, emergence, and implementation of new ideas inside a role, group, or organization to enhance role performance, the group, or the organization. Hence, by influencing their followers' innovative behaviour, TL inspires them to assist them in accomplishing their business goals (Stanescu et al., 2020). Transformational leaders reach beyond their adherents' demands to increase awareness of the firm's major concerns. This style of leadership aspires to achieve its full potential through improving the standards and motivation of both followers and leaders (Niqab et al., 2019). Because millennials react best to leaders that demonstrate honesty and integrity, which are traits shown by a transformational leader, TL is a leadership style that may suit the demands of the millennial generation (Messmann et al., 2021). TL strives for transformation and change, pushing people to think creatively and solve challenges (IWB). Hence, we put forward the following hypothesis:

H3: TL has a positive effect on IWB.

Since vitality and learning are the two major variables in enhancing performance and well-being for bright individuals who confront increasing competition in the workplace, thriving is highly crucial. Because of its beneficial consequences, some researchers and managers have focused on thriving at work. Several studies have found that thriving at work improves task performance, job happiness, and physical well-being (Afsar & Umrani, 2020). Employees who are in a state of

thriving at work can gain greater growth and self-development, which promotes organizational efficiency and success, as opposed to employees who are not in a condition of thriving (Shahid et al., 2020). OCB refers to how workers' discretionary conduct, which is not explicitly compensated, can help the company. Additionally, thriving will allow for a natural predisposition toward spontaneous curiosity and self-motivation, which will serve as a major source of happiness and vigour throughout one's working life (Guan & Frenkel, 2020). Employees who accomplish their everyday tasks because they like their employment on the inside are genuinely driven. Thus, this study hypothesizes that:

H4a: Thriving has a positive effect on performance.

H4b: Thriving has a positive effect on OCB.

H4c: Thriving has a positive effect on IWB.

H4d: Thriving has a positive effect on performance with the mediating effect of OCB.

Individuals' performance is defined as the amount of effort they put into their tasks (Wahyuni & Syamsir, 2020). According to Tasi and Syamsir (2020), performance is defined as an employee's actual performance relative to their projected performance. Integrity has a favourable relationship with job satisfaction and quality of life. Stress, bad health, and absence are all linked to integrity conduct. Integrity is defined as a balance between words and acts. This comprises people who are deemed capable of upholding and enforcing principles (Febrina & Syamsir, 2020). Therefore, we propose the following hypothesis:

H5: Integrity has a positive effect on performance.

METHODOLOGY

This research has applied a quantitative methodology due to the fact that it helps in gathering numeric data for the hypothesized relationships between the variables. Also, as this research is based on gathering the data through questionnaires, it can help the researcher in attaining the desired target (Creswell & Creswell, 2017). This research approach is termed as highly applicable in various prior researches where the aim was to examine the variables based on hypothesis. Similarly, quantitative approach provides a way to conduct a broad study based on relatively large sample size. The results can also help in providing vital and essential information regarding society and community based on surveys (Kothari, 2004).

Furthermore, ACMA, CA, B.Com, and M.Com degree holders were considered as the universe of this study. Because of the vast size of the population, the study is initially restricted to Karachi, Pakistan only. The convenience sampling method was used for this study. As there are multiple purposes that accountants serve, individuals from each group of accountants were considered to get a deeper understanding of the respondents' insights and to meet study objectives. However, due to the lack of availability of respondents, a sample of 471 responses was gathered.

Also, SEM has been chosen as the main statistical method to test the hypothetical model because SEM enables researchers to answer a set of interrelated research questions in a single, systematic, and comprehensive analysis by modelling the relationships among multiple independent and dependent constructs simultaneously (Gefen et al., 2000). It allows researchers to simultaneously estimate the relationships between observed and unobserved variables and the relationships among unobserved variables. It also allows researchers to simultaneously include both continuous and categorical observed and latent variables (Hoyle, 2012).

DATA ANALYSIS

The section consists of data analysis and study results and underlines the proper data analysis process of this study both its measurement and structural models.

Measurement (outer) Model

There measurement model also known as the outer model represents the process in which latent variables are examined with their measures or indicators. This helps the researcher in examining the reliability and validity of the model and the instrument (Hair et al., 2017).

Construct Reliability and Validity

The table 1 below shows different values regarding outer loadings, alpha, composite reliability (CR), and average variance extracted (AVE). This research contains 13 constructs and a total of 50 items have been loaded in these constructs. The recommended threshold for outer loadings is that the loadings should be higher than 0.70 for absolute acceptance (Hair et al., 2011a). However, Hair et al. (2016) has recommended that when the values are less than 0.70 and higher than 0.40 then it can also be accepted based on convergent validity. Also, the recommended threshold for alpha given by Nunnally and Bernstein (1994) is that the values should be higher than 0.70. Similarly, the recommended threshold for CR and AVE given by Hair et al. (2011a) is that the values should be higher than 0.70 and 0.50 respectively. Hence, the above-mentioned values have

shown that their thresholds have been met effectively and it eventually identifies that the measurement model has been accepted based on outer loadings, alpha, CR, and AVE.

Table 1. Measurement Model

Variables	Items	Loadings	Prob.	Alpha	CR	AVE
Integrity	IN1	0.774	0.000	0.894	0.914	0.604
	IN2	0.727	0.000			
	IN3	0.800	0.000			
	IN4	0.783	0.000			
	IN6	0.848	0.000			
	IN7	0.717	0.000			
	IN8	0.781	0.000			
Innovative Work Behaviour	IWB1	0.763	0.000	0.794	0.850	0.537
	IWB2	0.907	0.000			
	IWB3	0.715	0.000			
	IWB4	0.641	0.000			
	IWB5	0.599	0.000			
OCB/Altruism	OCB_A1	0.913	0.000	0.809	0.873	0.634
	OCB_A2	0.777	0.000			
	OCB_A3	0.729	0.000			
	OCB_A4	0.754	0.000			
OCB/Courtesy	OCB_C3	0.986	0.000	0.966	0.983	0.966
	OCB_C4	0.980	0.000			
OCB/Commitment	OCB_CM1	0.940	0.000	0.903	0.953	0.910
	OCB_CM2	0.967	0.000			
OCB/Conscienceless	OCB_CN1	0.950	0.000	0.888	0.947	0.899
	OCB_CN3	0.947	0.000			
OCB/Civic Virtue	OCB_CV1	0.940	0.000	0.918	0.958	0.920
	OCB_CV2	0.978	0.000			
OCB/Extra-Role Behavior	OCB_EB1	0.967	0.000	0.920	0.961	0.926
	OCB_EB2	0.957	0.000			
OCB/Loyalty	OCB_L1	0.920	0.000	0.935	0.958	0.884
	OCB_L2	0.949	0.000			
	OCB_L3	0.952	0.000			
	OCB_S1	0.329	0.000			
	OCB_S2	0.738	0.000			
	OCB_S3	0.919	0.000			
OCB/Sportsmanship	OCB_S4	0.919	0.000	0.806	0.865	0.542
	OCB_S5	0.841	0.000			
	OCB_S6	0.450	0.000			
	TL1	0.740	0.000			
Transformational Leader	TL10	0.839	0.000	0.877	0.909	0.666
	TL11	0.806	0.000			
	TL3	0.782	0.000			
	TL4	0.905	0.000			
	TWPL10	0.809	0.000			
Thriving at Workplace/Learning	TWPL11	0.767	0.000	0.903	0.925	0.674
	TWPL14	0.802	0.000			
	TWPL5	0.862	0.000			
	TWPL6	0.872	0.000			
	TWPL9	0.811	0.000			
Thriving at Workplace/Vitality	TWPLV2	0.840	0.000	0.858	0.902	0.697
	TWPLV4	0.830	0.000			
	TWPLV5	0.788	0.000			
	TWPLV7	0.878	0.000			

Discriminant Validity using FLC

Table 2 has a recommendation for the acceptance of Fornell and Larcker (1981) criterion that the diagonal and bold values of the table should be higher than the values in other constructs. This table has shown that the diagonal values are according to this recommendation and therefore, discriminant validity had been achieved using Fornell and Larcker (1981) criterion.

Table 2. Discriminant Validity using Fornell-Larcker Criterion

	ALT	CV	COM	CON	CRT	EB	INT	IWB	TWPL	LTY	SP	TL	TWPV
Altruism	0.796												
Civic Virtue	0.086	0.959											
Commitment	0.631	0.035	0.954										
Conscienceless	0.369	0.199	0.668	0.948									
Courtesy	0.220	0.856	0.219	0.177	0.983								
Extra-Role Behavior	0.532	0.037	0.804	0.468	0.221	0.962							
INT	-0.031	-0.036	-0.047	-0.067	-0.028	0.014	0.777						
IWB	0.101	-0.142	0.085	0.061	-0.071	0.067	0.464	0.733					
Learning	0.107	-0.095	0.026	0.159	-0.105	-0.014	0.092	0.273	0.821				
Loyalty	0.610	0.246	0.617	0.801	0.231	0.349	-0.159	0.046	0.178	0.940			
Sportsmanship	0.772	0.263	0.622	0.392	0.402	0.611	-0.040	0.039	0.029	0.524	0.736		
TL	-0.021	-0.016	-0.067	-0.021	-0.007	-0.047	0.553	0.560	0.112	-0.050	-0.004	0.816	
Vitality	0.063	-0.078	-0.010	0.087	-0.077	-0.026	0.062	0.125	0.594	0.092	0.057	0.184	0.835

Source: This Study

Discriminant Validity using Crossloadings

In table 3 below, as recommendation given by Hair et al. (2011a) that all the bold values should be higher in their own construct as compared with their other values in other constructs. This table has met the recommendation and therefore, discriminant validity had been achieved using Crossloadings.

Table 3. Discriminant Validity using Crossloadings

	INT	IWB	ALT	CRT	COM	CON	CV	EB	LTY	SP	TL	TWPL	TWPV
IN1	0.774	0.175	-0.086	-0.042	-0.086	-0.066	-0.030	-0.014	-0.141	-0.113	0.363	-0.033	0.010
IN2	0.727	0.048	-0.096	-0.006	-0.138	-0.111	0.003	-0.041	-0.202	-0.102	0.325	-0.095	-0.003
IN3	0.800	0.662	0.099	-0.020	0.103	0.058	-0.058	0.084	-0.010	0.077	0.309	0.224	0.063
IN4	0.783	0.508	0.043	-0.009	0.012	-0.026	-0.026	0.014	-0.089	0.039	0.492	0.179	0.122
IN6	0.848	0.268	-0.070	-0.001	-0.101	-0.065	0.025	-0.054	-0.129	-0.047	0.668	0.040	0.109
IN7	0.717	0.314	-0.067	-0.045	-0.017	-0.027	-0.055	0.051	-0.106	-0.081	0.322	0.040	-0.036
IN8	0.781	0.389	-0.056	-0.058	-0.074	-0.175	-0.085	0.051	-0.263	-0.074	0.347	0.020	-0.031
IWB1	0.271	0.763	0.152	-0.059	0.128	0.103	-0.133	0.046	0.126	0.086	0.376	0.278	0.216
IWB2	0.572	0.907	0.075	-0.041	0.052	0.033	-0.100	0.041	-0.020	0.012	0.536	0.251	0.101

IWB3	0.352	0.715	0.027	-0.110	0.027	-0.032	-0.129	0.087	-0.057	-0.026	0.318	0.181	-0.003
IWB4	0.055	0.641	0.147	-0.119	0.143	0.034	-0.185	0.111	0.035	0.051	-0.040	0.267	0.025
IWB5	0.165	0.599	0.037	-0.018	0.042	0.066	-0.070	0.037	0.085	0.039	0.441	0.095	0.045
OCB_A1	0.027	0.090	0.913	0.186	0.457	0.421	0.118	0.358	0.567	0.661	0.048	0.103	0.077
OCB_A2	-0.020	0.089	0.777	0.156	0.483	-0.007	-0.024	0.268	0.321	0.419	-0.006	0.055	0.038
OCB_A3	-0.055	-0.007	0.729	0.206	0.193	-0.049	0.135	0.286	0.401	0.696	0.029	0.031	0.065
OCB_A4	-0.054	0.127	0.754	0.157	0.770	0.601	0.036	0.676	0.574	0.643	-0.112	0.125	0.023
OCB_C3	-0.026	-0.084	0.204	0.986	0.284	0.260	0.856	0.249	0.267	0.402	-0.013	-0.119	-0.083
OCB_C4	-0.030	-0.053	0.230	0.980	0.132	0.070	0.824	0.179	0.179	0.387	0.002	-0.085	-0.066
OCB_CM1	-0.061	0.068	0.485	0.180	0.940	0.464	-0.030	0.676	0.485	0.472	-0.080	-0.027	-0.049
OCB_CM2	-0.032	0.091	0.691	0.230	0.967	0.769	0.080	0.837	0.668	0.686	-0.053	0.063	0.020
OCB_CN1	-0.102	0.064	0.379	0.183	0.573	0.950	0.216	0.328	0.884	0.362	-0.012	0.190	0.098
OCB_CN3	-0.023	0.051	0.321	0.152	0.697	0.947	0.160	0.563	0.632	0.382	-0.029	0.111	0.065
OCB_CV1	-0.049	-0.144	0.019	0.733	-0.055	0.149	0.940	-0.090	0.191	0.194	-0.035	-0.097	-0.103
OCB_CV2	-0.026	-0.132	0.122	0.880	0.088	0.217	0.978	0.113	0.265	0.290	-0.004	-0.088	-0.058
OCB_EB1	0.004	0.077	0.502	0.199	0.875	0.543	0.006	0.967	0.358	0.626	-0.061	-0.002	-0.019
OCB_EB2	0.024	0.051	0.524	0.228	0.659	0.346	0.069	0.957	0.310	0.545	-0.028	-0.026	-0.031
OCB_L1	-0.160	0.006	0.397	0.220	0.381	0.745	0.299	0.156	0.920	0.373	0.002	0.219	0.162
OCB_L2	-0.164	0.055	0.679	0.219	0.539	0.623	0.224	0.329	0.949	0.478	-0.077	0.160	0.053
OCB_L3	-0.130	0.060	0.611	0.215	0.764	0.877	0.189	0.454	0.952	0.594	-0.058	0.138	0.060
OCB_S1	0.048	-0.046	0.134	0.793	0.064	0.037	0.679	0.126	0.028	0.329	0.024	-0.143	-0.081
OCB_S2	-0.062	0.035	0.464	0.175	0.386	0.319	0.095	0.675	0.327	0.738	-0.052	0.099	0.074
OCB_S3	-0.027	0.082	0.775	0.233	0.727	0.517	0.057	0.638	0.547	0.919	0.024	0.098	0.101
OCB_S4	-0.082	0.040	0.794	0.204	0.628	0.300	0.055	0.462	0.532	0.919	-0.024	0.063	0.078
OCB_S5	0.001	-0.019	0.661	0.187	0.352	0.195	0.114	0.368	0.394	0.841	0.065	-0.032	0.045
OCB_S6	0.000	0.026	0.280	0.690	0.312	0.190	0.702	0.253	0.258	0.450	-0.064	-0.115	-0.083
TL1	0.330	0.442	0.015	0.034	0.004	0.047	-0.005	-0.007	0.028	0.034	0.740	0.034	0.071
TL10	0.278	0.359	-0.068	0.037	-0.088	0.014	0.061	-0.079	0.001	-0.026	0.839	0.091	0.119
TL11	0.686	0.568	-0.046	-0.082	-0.102	-0.136	-0.106	-0.022	-0.167	-0.073	0.806	0.099	0.178
TL3	0.282	0.345	0.010	0.026	-0.057	0.051	0.042	-0.079	0.050	0.039	0.782	0.137	0.242
TL4	0.480	0.471	0.012	0.013	-0.017	0.018	0.013	-0.031	-0.022	0.044	0.905	0.098	0.137
TWPL10	0.043	0.252	0.129	-0.088	0.098	0.169	-0.091	0.102	0.156	0.005	0.012	0.809	0.379
TWPL11	0.221	0.333	0.023	-0.184	-0.084	0.052	-0.169	-0.068	0.059	-0.048	0.236	0.767	0.724
TWPL14	0.259	0.453	0.030	-0.128	0.019	0.116	-0.113	-0.013	0.088	-0.042	0.261	0.802	0.357
TWPL5	0.049	0.102	0.176	-0.036	0.084	0.158	-0.048	0.015	0.211	0.143	0.041	0.862	0.501
TWPL6	0.000	0.037	0.104	-0.032	0.011	0.104	-0.029	-0.065	0.181	0.060	-0.014	0.872	0.599
TWPL9	-0.133	0.195	0.061	-0.049	0.007	0.201	-0.013	-0.024	0.185	0.016	0.016	0.811	0.309
TWPV2	0.045	-0.108	0.019	-0.030	-0.051	0.004	-0.016	-0.079	0.062	0.060	0.142	0.336	0.840
TWPV4	0.155	0.264	0.030	-0.144	-0.047	0.058	-0.134	-0.039	0.049	-0.008	0.230	0.663	0.830
TWPV5	0.051	0.108	0.037	-0.040	-0.017	0.015	-0.031	-0.001	0.021	0.032	0.156	0.259	0.788
TWPV7	-0.051	0.090	0.111	-0.020	0.070	0.174	-0.049	0.026	0.152	0.109	0.082	0.592	0.878

Discriminant validity using HTMT ratio

Table 4 has a recommendation given by Henseler et al. (2015) that all the values should be less than 0.90 for acceptance. The table shows that the highest value is 0.891 and therefore, it shows that the discriminant validity had been achieved using the HTMT ratio.

Table 4. Discriminant Validity using HTMT Ratio

	ALT	CV	COM	CON	CRT	EB	INT	IWB	TWPL	LTy	SP	TL	TWPV
Altruism													
Civic Virtue	0.114												
Commitment	0.684	0.081											
Conscienceless	0.443	0.211	0.722										
Courtesy	0.252	0.889	0.223	0.181									
Extra-Role Behavior	0.579	0.116	0.862	0.512	0.232								
INT	0.117	0.059	0.109	0.112	0.038	0.064							
IWB	0.157	0.196	0.123	0.086	0.106	0.101	0.521						
Learning	0.140	0.108	0.082	0.181	0.111	0.067	0.202	0.351					
Loyalty	0.660	0.262	0.635	0.871	0.240	0.357	0.194	0.115	0.200				
Sportsmanship	0.891	0.449	0.659	0.431	0.605	0.683	0.132	0.112	0.166	0.550			
TL	0.087	0.062	0.077	0.075	0.051	0.062	0.542	0.546	0.145	0.090	0.102		
Vitality	0.085	0.084	0.064	0.092	0.076	0.048	0.123	0.240	0.614	0.101	0.129	0.208	

Source: Study Analysis

Multicollinearity analysis using VIF

The following table presents the results of multicollinearity analysis using VIF.

Table 5. Multicollinearity using VIF

Path Relationship	Threshold	VIF
INT → Performance	< 5	1.016
OCB → Performance	< 5	1.012
TL → INT	< 5	1.000
TL → IWB	< 5	1.025
TL → Thriving	< 5	1.035
Thriving → IWB	< 5	1.025
Thriving → OCB	< 5	1.091
Thriving → Performance	< 5	1.016

The recommended threshold for multicollinearity given by Hair et al. (2011a) is that the VIF for construct in the inner model should be less than 5 postulating that no multicollinearity exists between constructs. This table has shown that all constructs have VIF less than 5 manifesting that there is no evidence of multicollinearity between constructs.

Effect size using f-Square

The following table 6 shows the results of effect size using f-square.

Table 6. Effect Size using f-Square

Path Relationship	f-Square	Decision
INT → Performance	0.160	Moderate
OCB → Performance	0.001	Weak
TL → INT	0.441	Strong
TL → IWB	0.421	Strong

TL → Thriving	0.109	Weak
Thriving → IWB	0.045	Weak
Thriving → OCB	0.020	Weak
Thriving → Performance	1.818	Strong

The recommended threshold for effect size using f-square given by Hair et al. (2013) is distributed in three categories. According to (Hair 2013) f-square value from 0.02 to 0.14 is weak, 0.15 to 0.34 is moderate, and 0.35 and higher is considered as strong effect. This table has showed that integrity to performance has an f-square of 0.160 indicating the moderate effect. OCB to performance relationship has an f-square of 0.001 indicating the weak effect. TL to intention relationship has an f-square of 0.441 indicating the strong effect. TL to IWB relationship has an f-square of 0.421 indicating the strong effect. TL-Thriving relationship has an f-square of 0.109 indicating the weak effect. The relationship between thriving and IWB has an f-square of 0.045 indicating the weak effect. The relationship between thriving and OCB has an f-square of 0.020 indicating the weak effect. Lastly, relationship between thriving and performance has an f-square of 1.818 indicating the strong effect.

Figure 1. PLS Algorithm Illustration

Predictive power using R-Square

The following table 7 presents the results of predictive power using R-square.

Table 7. Predictive Power

	R Square
Integrity	0.306
Innovative Work Behavior	0.343
Organizational Citizenship Behavior	1.000
Performance	0.679
Thriving at Workplace	0.999

The recommendation for R-square values given by Hair et al. (2011a) is divided into three categories. The R-square values of 0.75, 0.50, and 0.25 are considered as substantial, moderate, and weak respectively. The above table has presented that integrity has a 30.6 percent R-square indicating a moderate power. The innovative work behavior has a 34.3 percent R-square indicating a moderate power. The organizational citizenship behavior has a 100 percent R-square indicating substantial power. The performance has a 67.9 percent R-square indicating a moderate power. The thriving at the workplace has a 99.9 percent R-square indicating a substantial power.

Predictive Relevance using Q-Square

The following table 8 exhibits the results of predictive relevance using Q-Square.

Table 8. Predictive Relevance

	Q Square
Integrity	0.166
Innovative Work Behavior	0.135
Organizational Citizenship Behavior	0.406
Performance	0.670
Thriving at Workplace	0.538

The recommendation for Q-square values given by Hair et al. (2013) is divided into three categories. The Q-square values of 0.02, 0.15, and 0.35 are considered weak, moderate, and strong respectively. The above table has demonstrated that integrity has a 16.6 Q-square indicating a moderate relevance. The innovative work behavior has a 13.5 Q-square indicating a weak relevance. The organizational citizenship behavior has a 40.6 Q-square indicating a strong relevance. The performance has a 67.0 Q-square indicating a strong relevance. The thriving at the workplace has a 53.8 Q-square indicating a strong relevance.

Structural (Inner) Model

The PLS-SEM analysis technique has two models named as measurement and structural models. The structural model has also been termed as an inner model that focuses on hypothesis-testing regarding the relationships between the variables (Hair et al., 2011a).

Higher-Order Analysis Of OCB

The following table 9 shows the formative higher-order analysis of OCB.

Table 9. Higher-Order Analysis of OCB

	Estimate	Std. Dev.	T-Stats	Prob.
Altruism -> OCB	0.215	0.008	26.586	0.000
Civic Virtue -> OCB	0.059	0.016	3.751	0.000
Commitment -> OCB	0.158	0.005	30.047	0.000
Conscienceless -> OCB	0.135	0.007	19.868	0.000
Courtesy -> OCB	0.089	0.015	5.987	0.000
Extra-Role Behavior -> OCB	0.142	0.006	24.432	0.000
Loyalty -> OCB	0.221	0.008	28.844	0.000
Sportsmanship -> OCB	0.295	0.006	47.232	0.000

Above table showed that all the first-order constructs of OCB including altruism ($\beta = 0.215$, $p < 0.001$), civic virtue ($\beta = 0.059$, $p < 0.001$), commitment ($\beta = 0.158$, $p < 0.001$), conscienceless ($\beta = 0.135$, $p < 0.001$), courtesy ($\beta = 0.089$, $p < 0.001$), extra-role behavior ($\beta = 0.142$, $p < 0.001$), loyalty ($\beta = 0.221$, $p < 0.001$), and sportsmanship ($\beta = 0.295$, $p < 0.001$) have positively significant formation towards 2nd-order construct of OCB.

Higher-Order Analysis of Thriving at Workplace

The following table 10 presents the formative higher-order analysis of thriving at the workplace.

Table 10. Higher-Order Analysis of Thriving at Workplace

	Estimate	Std. Dev.	T-Stats	Prob.
Learning -> Thriving at Workplace	0.739	0.020	37.468	0.000
Vitality -> Thriving at Workplace	0.363	0.016	23.186	0.000

The above table showed that all the first-order constructs of thriving at the workplace including learning ($\beta = 0.739$, $p < 0.001$) and vitality ($\beta = 0.363$, $p < 0.001$) has a positively significant formation towards 2nd-order construct of thriving at the workplace.

Figure 2. PLS Algorithm Illustration

Direct-Effect Estimation using PLS Bootstrapping

The following table 11 exhibits the results of direct-effect hypothesis-testing using PLS bootstrapping.

Table 11. Direct Effect Analysis

	Estimate	Std. Dev.	T-Stats	Prob.	Decision
INT -> Performance	0.228	0.024	9.618	0.000	Accepted
OCB -> Performance	-0.019	0.028	0.665	0.506	Rejected
TL -> INT	0.553	0.021	26.381	0.000	Accepted
TL -> IWB	0.532	0.034	15.795	0.000	Accepted
TL -> Thriving at Workplace	0.008	0.001	5.662	0.000	Accepted
Thriving at Workplace -> IWB	0.175	0.038	4.658	0.000	Accepted
Thriving at Workplace -> OCB	0.000	0.000	0.310	0.756	Rejected
Thriving at Workplace -> Performance	0.770	0.014	53.818	0.000	Accepted

The above table has presented that integrity ($\beta = 0.228$, $p < 0.001$) has a positive effect on performance. OCB ($\beta = -0.019$, $p > 0.10$) has a negative but insignificant effect on performance. TL ($\beta = 0.553$, $p < 0.001$) has a positive effect on integrity. TL ($\beta = 0.532$, $p < 0.001$) has a positive

effect on IWB. TL ($\beta = 0.008$, $p < 0.001$) has a positive effect on thriving at workplace. Thriving at workplace ($\beta = 0.175$, $p < 0.001$) has a positive effect on IWB. Thriving at workplace ($\beta = 0.000$, $p > 0.10$) has a positive but insignificant effect on OCB. Thriving at workplace ($\beta = 0.770$, $p < 0.001$) has a positive effect on performance.

Specific-Indirect Effect Estimation using PLS Bootstrapping

The following table 12 shows the results of specific-indirect hypothesis-testing using PLS bootstrapping.

Table 12. Specific Indirect Effect Analysis

	Estimate	Std. Dev.	T-Stats	Prob.	Decision
TL -> Thriving at Workplace -> IWB	0.001	0.000	3.364	0.001	Accepted
TL -> Thriving at Workplace -> OCB	0.000	0.000	0.303	0.762	Rejected
TL -> INT -> Performance	0.126	0.014	9.273	0.000	Accepted
TL -> Thriving at Workplace -> OCB -> Performance	0.000	0.000	0.158	0.875	Rejected
Thriving at Workplace -> OCB -> Performance	0.000	0.000	0.166	0.868	Rejected
TL -> Thriving at Workplace -> Performance	0.006	0.001	5.873	0.000	Accepted

The above table has shown that TL ($\beta = 0.001$, $p < 0.05$) has a positive effect on IWB with the mediation of thriving at the workplace. TL ($\beta = 0.000$, $p > 0.10$) has a positive but insignificant effect on OCB with the mediation of thriving at the workplace. TL ($\beta = 0.126$, $p < 0.001$) has a positive effect on performance with the mediation of integrity. TL ($\beta = 0.000$, $p > 0.10$) has a positive but insignificant effect on performance with the sequential mediation of thriving at the workplace and OCB. Thriving at the workplace ($\beta = 0.000$, $p > 0.10$) has a positive but insignificant performance with the mediation of OCB. TL ($\beta = 0.006$, $p < 0.001$) has a positive effect on performance with the mediation of thriving at the workplace.

DISCUSSION

The present paper identified that integrity has a significant and positive effect on performance. This result is also consistent with the results of Wahyuni and Syamsir (2020) and Rosmi and Syamsir (2020). This suggests that the higher an employee's integrity, the higher their performance. Employee integrity, on the other hand, if was low, employee performance will be also low. Individuals with excellent integrity between their mental and physical functions are predictors of individual work performance in companies, according to the study. The individual has good self-concentration since the psychological and bodily functions are in good working

order. The ability to manage and utilize one's potential optimally in carrying out everyday work activities in order to achieve work goals is dependent on one's ability to concentrate (Wahyuni & Syamsir, 2020).

The study results showed that OCB has an insignificant and positive effect on performance. The results are in line with the study of Hidayah and Harnoto (2018). The reason behind this result is that employee performance and OCB are linked, the greater the OCB, the better the employee performance. Employees must commit to the OCB, which includes conscientiousness, altruism, citizenship, virtue, generosity, and respect which does not play a very crucial role in the determination of employee performance. Also, because not all employees are capable of fully implementing OCB indications, the influence on employee performance is minimal. This result is also justified by the research work of Muhtasom et al. (2017).

The results further revealed that TL has a significant and positive effect on integrity. The results are similar to the study of Ghazali et al. (2019). In addition, prior research has discovered that transformational leadership has a distinct sort of influence that originates directly from one person, in which the leader acts as a partner to influence a person not only by keeping the agreement but also via interpersonal relationships. Furthermore, leadership style may be demonstrated when one leader collaborates with others to improve morals levels. As a result, it may be the primary reason why transformational leaders influence higher levels of employee integrity. This result and justification are also supported by Ahmad et al. (2019).

Similarly, the results showed that TL has a significant and positive effect on IWB. This result is also consistent with Amankwaa et al. (2019) and Messmann et al. (2021). The possible justification for the results is that the capacity of transformational leaders to recognize employee diversity in terms of strengths and limitations is a quality that promotes IWB. Transformational leaders discover traits in their followers and emphasize the diversity of their followers' skills, which might lead to IWB. The reason for this is that employees become more aware of their own assets and may use them to improve their capacity to approach work with fresh perspectives. Transformational leaders also instil in their followers a sense of self-assurance and confidence, as well as an appealing vision of the future, so that they are more likely to try new and risky methods of accomplishing their goals (Amankwaa et al., 2019).

Likewise, the paper identified that TL has a significant and positive effect on thriving in the workplace. The results are in line with the study of Lyndon et al. (2017) and Usman et al. (2020). This implies that individuals and societal systems change as a result of transformational leadership. It produces meaningful and positive change in followers with the eventual aim of turning followers into leaders. This has a significant influence on productivity, being open to challenges, and having the chance to learn and grow on a continual basis.

The results further demonstrated that thriving at the workplace has a significant and positive effect on IWB. The results are parallel with the findings of Abid et al. (2015) and Shah et al. (2020). This is because productivity, being open to challenges and having the chance to learn and grow continually increase the ability of the employee to work with innovative concepts, hence novel commodities, methods, and procedures are introduced and applied to a person's job position, work unit, or company. In addition, Liu et al. (2020) have also discussed the same results in their study. Also, it can be seen that thriving at the workplace has an insignificant and positive effect on OCB. The results are similar to the study of Qazi et al. (2020) and Elahi et al. (2020). This implies that people who feel energised and alive at work are not necessarily more likely to go above and beyond what is technically asked of them at work and to give back to the organisation and their coworkers through citizenship behaviour. There has been evidence of a link between OCB and thriving at the workplace. Kleine et al. (2019) have also presented parallel results.

The research results also demonstrated that thriving at the workplace has a significant and positive effect on performance. Elahi et al. (2020) and Christensen-Salem et al. (2020) also revealed the same results. This can be justified as the employees who thrive at work have the cognitive resources necessary to fulfil their job responsibilities. Furthermore, such personnel are more enthusiastic, so their job performance is higher than that of their non-thriving coworkers. Employees who are exposed to more learning at work are also better equipped to apply their newly gained knowledge resources and abilities to improve their job performance.

For the indirect effects, the paper showed that TL has a significant and positive effect on IWB, with the mediating effect of thriving at the workplace. The results are parallel with the findings of Afsar and Umrani (2020) and Li et al. (2019). All of the essential characteristics (e.g., problem-solving, motivational indicators, and performance evaluation) are necessary for developing and strengthening workers' innovative work behavior which in turn affects the thriving of the employees at the workplace. Also, prior researchers have found a link between transformative leadership and innovative work behavior with the mediating effect of thriving at the workplace

(Zaib, 2018). Thriving increases the ability of the employee to work with innovative concepts, and novel commodities, methods, and procedures which can be boosted by TL.

The research results implied that TL has an insignificant and positive effect on OCB, with the mediating effect of thriving at the workplace. Xian et al. (2020) and Khan et al. (2020) also revealed the same results. That's because Transformational leadership focuses on establishing an exciting corporate vision for employees, providing employees autonomy in their work, assisting employees in adopting new ideas, experimenting with new methods, a person's commitment to a firm (OCB) and creating a demanding working environment for employees to thrive. Employees, who are driven by goals, are self-motivated and committed to their company, will have a better degree of internal motivation and, as a result, will have more vitality, engage in more continuous active learning, and thrive in their jobs (Khan et al., 2020).

Correspondingly, the research work showed that TL has a significant and positive effect on performance, with the mediating effect of integrity. The results are in line with the study of Palanski and Yammarino (2011) and Liborius (2017). The possible explanation/ justification for this result might be that employee integrity may inspire TL and leader confidence in the follower. The leader develops more confidence in the follower and can invest greater faith in the follower when the follower exhibits behavioural integrity. As a result of the mediation of employee integrity, TL leads to improved subordinate task performance. Researchers also argue that managers should allocate more essential responsibilities to subordinates whom they trust and who demonstrate integrity. Both of these behaviors have the potential to improve performance (Pradhan et al., 2018).

Likewise, the findings revealed that TL has a positive and insignificant effect on performance with the sequential mediation of thriving and OCB. This result is also consistent with Walumbwa et al. (2020). The reason behind this finding of the study might be that TL does not necessarily impact employee performance even if there is thriving at the workplace. Also, with the mediation of the voluntary acts of the employees at the workplace (OCB), a leadership style that encourages individuals and societal systems to change (TL) minimally impacts employee performance.

Also, it can be seen that thriving at the workplace has an insignificant and positive effect on performance, with the mediation of OCB. The paper of Zhang et al. (2019) and Abid (2016) also discussed the same results. Employees that thrive take initiative and take on tasks, which can or

cannot improve performance. In performing their work, with the mediation of OCB, thrived employees generate endogenous resources like knowledge at work, meaningfulness, and stronger interpersonal connections with coworkers, and these resources, when combined with vitality, do not always contribute to increased performance.

Lastly, TL has shown a significant and positive effect on performance, with the mediation of thriving at the workplace. The results are parallel with the findings of O Joe-Akunne et al. (2020) and Niessen et al. (2017). According to their findings, transformational leadership put in a lot of effort to encourage people so that they can perform at their best on time. When subordinates are organically motivated and are mediated by thriving to deliver better performance in accordance with management and organizational demands can this wish be realized with the prominent role of TL at workplace.

CONCLUSION AND RECOMMENDATIONS

Conclusive Remarks

The primary goal of this research is to investigate the influence of leadership styles, particularly transformational ones, on the changing organizational patterns of management accountants in Pakistan. As a result, the study chose the quantitative to finish the research study and achieve the prepositions. On the other hand, SEM is a data analysis tool of the second generation. The questionnaire has been used to collect the data. However, for the research study, a close-ended questionnaire was used, and the researcher surveyed a sample size of 471 financial experts/accountants.

As per the study, INT has a significant positive effect on Performance while; OCB has an insignificant positive effect on Performance. TL has a significant positive effect on INT whereas; TL has a significant positive effect on Thriving at Workplace. Additionally, Thriving at Workplace has a significant positive effect on IWB. On the other hand, Thriving at Workplace has an insignificant positive effect on OCB. Hence, Thriving at Workplace has a significant positive effect on Performance. Moreover, TL has a significant positive effect on IWB with the mediating effect of Thriving at the workplace whereas, TL has a slight positive effect on OCB with the mediating effect of Thriving at the workplace. Further, TL has a significant positive effect on Performance with the mediating effect of INT while, TL has an insignificant positive effect on Performance with the sequential mediation of Thriving at Workplace and OCB. Likewise, Thriving at Workplace has an insignificant positive effect on Performance with the mediating

effect of OCB. In addition, TL has a significant positive effect on Performance with the mediating effect of Thriving at Workplace.

Research Implications

The study has various practical implications. To begin with, the role of the auditor is complex; thus, it is recommended to the auditors that they should focus on developing a network conducive to helping the organization. They should be educated in a way that they learn how to share views with fellow auditors. Also, the controllers are required to jointly discuss the intended primary purposes and nature of organizational finance targets since they could have contradictory ways of understanding targets. In this way, better functioning of control systems could be achieved in accounting firms. It is recommended to the consultants that they should work on their knowledge skills. The insight, skill, prestige, power all comes under the word of knowledge. For satisfying the expectations of clients it is highly important that the consultant should contain both expert knowledge and persuasive skills. The academicians are also implicated to consider the allocation and structuring of accounting work in work assignments of accountants to enhance their learning. Similarly, for entry-level accountants, it is crucial that they use some kind of role model for learning.

Limitations and Recommendationss for Future Research

Similarly, the study has several recommendations for future researchers. First, the study contains two mediating variables: integrity and thriving. Considering these two mediators, the study is limited. Other than integrity and thriving, variables like job autonomy, ethical intelligence can also be included in the study. Secondly, in relation to variables there are only three dependent variable such as performance, IWB, OCB. The study is limited since it does not examine other variables such as the impact of TL on fraud detection responsiveness. Moreover, considering the independent variable, only the impact of TL was determined. The study does not examine the effect of transactional leadership and its types as the independent variable. Moreover, the study only revolved around management accountants, which is another limitation. There are many other types of accountants such as staff, investment, project, cost, forensic, however, the study analyzed only the changing patterns in the organization of management accountants. So, future researchers can consider the above-mentioned limitations while conducting their study.

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