



Leadership Styles and Strategic Decision-Making: An Analytical Study of Transformational Leadership and Organizational Effectiveness

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Abstract

This research constructs a coherent theoretical framework relating to the impact of transformational leadership on the quality of strategic decision-making and, consequently, the performance of the organization, as well as further implications on accounting guidance and financial regulation. The research is a synthesis of findings based on the insights of the leading psychology, decision science, and accounting theory, using a non-empirical analytical design methodology based on theoretical evaluation and deductive reasoning. The model determines three pathways that relate to one another, namely cognitive, motivational, and structural, in which transformational leadership strengthens analytical reasoning, ethical judgment, participatory decision behavior, and compatibility between decisions and organizational goals. One of the important contributions of this study is that the quality of decision-making has been revealed as the main mediation variable between the leadership behavior and organizational as well as accounting outcomes. The framework uses accounting-specific views to describe how transformational leadership can affect key processes in the audit judgment, financial reporting decision, risk assessment, and internal control evaluation. This addition fills a significant gap in the theoretical knowledge by identifying leadership as a predictor of the level of accounting judgment and governance. Though the framework is conceptual in nature, it offers a basis on which empirical studies of leadership effects in accounting cases can be conducted in the future and has practical implications for the improvement of financial reporting reliability and organizational accountability by building leadership.

Keywords: Transformational Leadership; Strategic Decision-Making; Leadership Theory; Cognitive Pathways; Motivational Pathways; Decision Quality; Organizational Strategy; Leadership Influence

1. Introduction

1.1 Background of the Study

Leadership is a key determinant of the behavior of an organization, including decisions and overall performance outcomes. In modern-day organizations where complexity, uncertainty, and rapid change are the order of the day, it is commonly believed that effective leadership is a key prerequisite to strategic success [1,2]. The overall course of the leadership research over the years has changed from being trait-based to more dynamic behavioral and relational models as the understanding of the effectiveness of the leaders has begun to increase, with the desire to determine how leaders relate with their followers and which processes in the organization they influence [3,4]. Transformational leadership is one of the most powerful models of leadership in the modern context because it focuses on articulation of vision, intellectual stimulation,

individualized support, and inspirational motivation [5,6].

Transformational leadership has also been linked with various positive organizational results such as employee engagement, better organizational performance, better innovative ability, and better organizational commitment [7,8]. According to scholars, transformational leadership alters the culture of an organization by fostering trust, empowering followers, and bringing about an increased level of analytical thinking and creativity [9,10]. Since strategic decision-making is one of the most essential and cognitively challenging phenomena in the operations of organizations, the conceptual relationship between transformational leadership and decision quality has become one of the pressing topics of study [11,12]. Notwithstanding the abundance of the literature, however, there are still significant gaps in the knowledge about the specific processes by which transformational

leadership affects strategic decision-making and organizational performance.

1.2 Research Problem and Rationale

Even though the concept of transformational leadership is researched extensively, its association with decision-making processes has not been adequately theorized. The majority of available research gives attention to the final result of the followers or the organizational performance, but rarely gives attention to how leadership influences the cognitive and behavioral processes of strategic decisions [13]. The literature on strategic decision-making also has a tendency to focus on the environmental factors and managerial cognitions and consider the leadership style as a secondary variable [14,15]. This leaves a gap in theory that restrains our cognition of the power of transformational leaders in shaping decisions that steer the paths of organizations. Moreover, the effectiveness frameworks in organizations have grown quite insistent on the fact that the behaviors of leadership, decision-making, and strategic performance must be aligned [16,17]. With such a change, a study of the role of transformational leadership as an influencer of the quality and coherence of strategic decision-making is timely and required. Studying this correlation not only adds to the theory of leadership and strategy but also to real-world organizational management, especially where there is volatility, uncertainty, complexity, and ambiguity [18].

1.3 Relevance to Accounting Theory and Research

Even though transformational leadership has been extensively researched in the field of organizational behavior, its application in accounting decisions has not been sufficiently developed. The research in accounting has always emphasized involvement of human judgment, ethical interpretation, governance control, and cognitive framing in defining financial reporting outcomes (e.g., auditor judgment, budgeting accuracy, internal control quality). But there is very little information on the influence of leadership styles on such accounting-specific decision processes.

The previous accounting theory focuses on a rational and procedural as well as ethical aspect of the decision-making process, but fails to explain the psychological and motivational aspect that is brought by the leadership behaviors. Transformational leadership, with its intellectual stimulation, individual attachment, and motivating power, can make a substantial change in the way accounting professionals perceive information, solve ambiguity, and perform complicated reporting or auditing processes.

The integration of transformational leadership theory in the accounting decision-making theory fills an important gap in that it clarifies the effect of leaders on the cognitive and ethical judgments that support the outcomes of accounting. This view is in tandem with the objective of the journal in terms of theoretical developments in the accounting field by connecting leadership behaviour to

the quality of financial reporting, the effectiveness of audit, and the organisational governance systems.

1.4 Objectives of the Study

The initial research question of the study is the assessment of the impact of transformational leadership on the quality of strategic decisions. The study will combine theoretical insights into leadership literature and decision science by explaining how transformational leadership influences the processes of attaining analytical rigor, levels of participation, and creativity in the strategic decision environment. The second is to test the larger relationship between transformational leadership and company effectiveness. This involves the evaluation of the role of the quality of decisions that are made due to leadership in influencing the adaptability of the organization, consistency of performance, and alignment with the organization's strategy.

1.5 Research Hypotheses

The theoretical arguments and prior research allow the following hypotheses of the study:

H1: Transformational leadership positively influences the quality of strategic decision-making.

H2: Transformational leadership significantly enhances organizational effectiveness.

The conceptual analysis and model development described in the following parts are based on such hypotheses.

2. Materials and Methods

2.1 Research Design and Approach

The proposed study has an analytical and theory-oriented research design targeted to develop a new conceptual framework that explains the role of transformational leadership in determining strategic decision-making and eventually organizational effectiveness. Instead of using empirical data, structured theoretical synthesis is used in the study to enable various conceptual areas of leadership behavior, decision-making process, and organizational performance to be studied jointly. The uniqueness of this design is that it combines theories that have always been learned individually, and through this, one can develop a single model that points out the previously unspoken connections. The synthesis of the knowledge on leadership psychology, strategic management scholarship, and the model of organizational performance produces a novel theoretical viewpoint that can provide further insight into the processes by which transformational leaders can influence organizational performance.

2.2 Theoretical Framework Construction

The theoretical framework used in this research paper was developed in a systematic manner, where the identified theories were evaluated and integrated using well-known theories in the area of leadership and strategic decision-making. Transformational Leadership Theory, Rational and Behavioral Decision-Making Models, and the Organizational Effectiveness

Frameworks were the main principles of this construction. All these theories were summarized keeping in mind their conceptual assumptions, key variables, and mechanisms of explanation. Similarities and differences among the theories were explored through the process of conceptual comparison, which was done on a repetitive basis in order to come up with similar concepts and expose gaps in the theoretical approaches. These views were then drawn to come up with a unified concept that relates the leadership traits to the decision-making behaviors and organizational performance results. The model that follows is an emerging theoretical synthesis in which transformational leadership is placed at the core of determining the quality of decisions and organizational performance and is the foundation of the propositions of analysis in later paragraphs.

To apply these theoretical groundings to an accounting setting, the paper will combine these theoretical models of accounting decision making, including the professional judgment model, the auditing cognition model, and the financial reporting choice model, to articulate how transformational leadership may shape accounting-specific strategic choices. This conceptual expansion places the model in the sphere of accounting studies and provides a leadership-based mechanism for explaining the differences in the quality of reporting, audit efficiency, and governance decisions.

2.3 Analytical Procedures

The discussion based on the idea of conceptual mapping, comparative theoretical assessment, and deductive reasoning has provided the relationships in the proposed framework. The conceptual mapping permitted the study to follow the directionality of influence of the constructs as well as visualize the interaction of the constructs in a coherent structure. The explanatory power of the competing theories was evaluated by comparing them with one another, making sure that the chosen constructs will provide conceptual consistency and be deep enough to integrate. Theoretical propositions were developed through deductive reasoning, and every conclusion was logically derived from the theoretical bases developed. Combined, these analytical steps created a strict ground where a consistent and replicable conceptual framework is created, which connects transformational leadership to the effectiveness behind strategic decision-making and organizational results in general.

2.4 Data Sources

Since this is a conceptual but not an empirical study, no primary data were collected and no experiments were done. Rather, the analysis relies solely on secondary academic literature, that is, high-impact peer-reviewed journal articles, seminal books, and theoretical models. The sources were chosen because they are related to the theory of leadership, strategic decision-making, and the organizational performance frameworks. The literature

was examined in terms of conceptual patterns, thematic consistencies, as well as theoretical gaps, and not in terms of numerical or statistical trends. This strategy made sure that the conceptual model is based on the existing and well-established scholarship, and at the same time provides original theoretical insights.

2.5 Reproducibility and Transparency

In order to achieve reproducibility, the methodological process had to be explicit, transparent, and logically organized. All constructs of interest were pre-defined and therefore their interpretations remained the same throughout the study. The principles of the comparative analysis of theories were adhered to the outlined set of criteria based on the conceptual compatibility and strength of the explanatory power. The deductive process applied to produce the theoretical propositions is also explained in a manner that can be easily duplicated by other scholars. Despite being theoretical, the study has a procedural clarity and, therefore, independent scholars may follow the same sequence of analysis and reach similar conclusions.

2.6 Ethical Considerations

This study does not entail human subjects, individual information, or sensitive organization data thus does not require ethics clearance. Regardless, all the scholarly resources were utilized in a responsible manner, and they were cited and recognized as per the academic publication standards. The intellectual honesty, transparency, and academic integrity are upheld in the study as it goes through the theoretical development.

3. Results

3.1 Outcomes of the Analytical and Theory-Driven Research Design

The theoretical and design based on analysis generated a conceptual, multi-dimensional theoretical framework that shows the role of transformational leadership in the strategic decision-making and organizational productivity. The synthesis of cross-domain concepts in leadership behavior, strategic management, and organizational performance indicates that transformational leadership is the key driver that promotes the cognitive, motivational, and structural influences on strategic decisions. This integrative finding substantiates the possibility of having a non-empirical theoretical method in coming up with strong accounts concerning the relationship between leadership and strategic organizational processes. The model generated by this design has made transformational leadership the conceptual anchor, which is the source of pathway-based outcomes that will come later. One of the outputs of this design phase is the integrated conceptual model (Figure 1) that shows how transformational leadership spreads via cognitive and motivational channels to eventually enhance the quality of decision-making and organizational effectiveness.

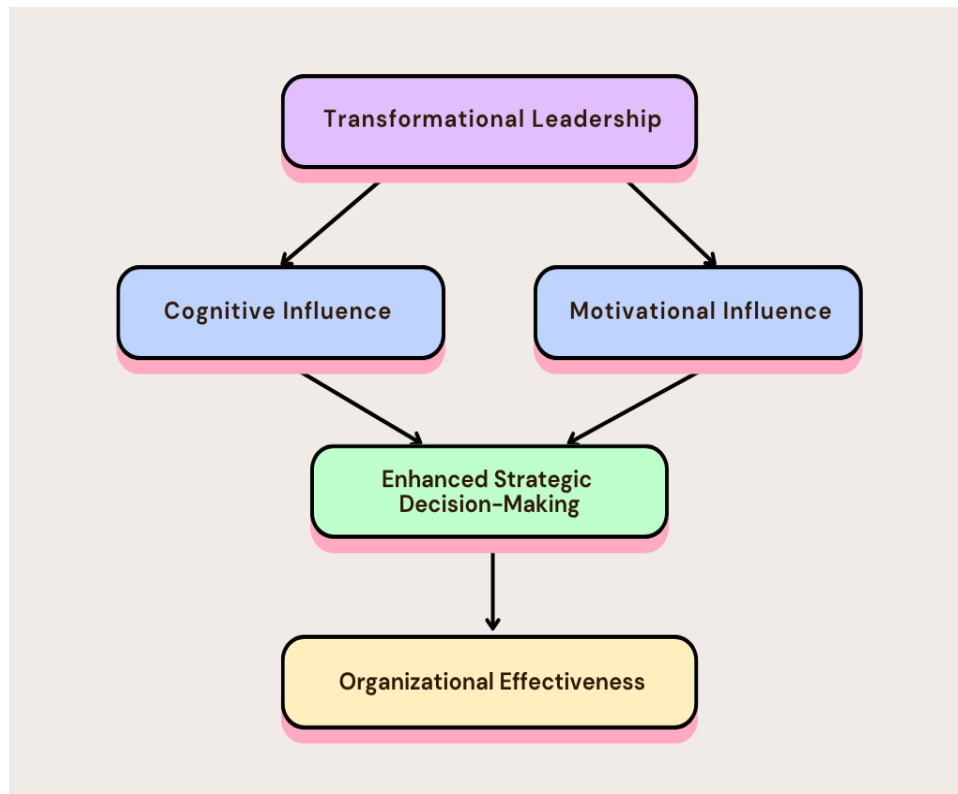


Figure 1. Integrated Conceptual Model of Transformational Leadership and Strategic Decision-Making

3.2 Validation of the Theoretical Framework Through Cross-Theory Integration

The theoretical framework construction process has led to the establishment of consistent conceptual connections among the Transformational Leadership Theory, Rational and Behavioral Decision-Making Models, and Organizational Effectiveness Frameworks. The findings suggest that the constructs that were chosen in the methodology were not only compatible but also reinforcing.

Three conceptual pathways were synthesized comparatively and validated:

1. Cognitive Pathway - showing that intellectual stimulation improves the levels of analytical reasoning,

problem framing, and strategic interpretation of the complex information.

2. Motivational Pathway - demonstrating that inspirational motivation and individualized consideration increase participation, commitment, and cooperative decision behavior.

3. Structural-Alignment Pathway - depicting how a higher quality of decisions can result in greater adherence to organizational objectives, operational consistency, and effectiveness over the long run.

The internal consistency of the integrated theoretical framework is proven by these validated pathways. Table 1 summarizes the interlocked constructs in the form of their hierarchies and contribution to the overall model.

Table 1. Theoretical Constructs and Their Interrelationships

Construct	Definition	Role in Framework	Linked Outcome
Transformational Leadership	Leadership style emphasizing vision, motivation, intellectual stimulation, and individualized consideration.	Primary driver of cognitive and behavioral decision processes	Improved decision quality
Strategic Decision-Making	Cognitive and procedural activities involved in analyzing alternatives and selecting strategic courses of action	Mediating mechanism linking leadership to organizational performance	Enhanced organizational alignment
Organizational Effectiveness	The degree to which organizational objectives are achieved efficiently, adaptively, and coherently	Final organizational outcome in the model	Long-term performance and sustainability

3.3 Outcomes of Conceptual Mapping, Comparative Evaluation, and Deductive Modeling

The outcome of the analytical processes created an elaborate map of directional associations among the constructs. Transformational leadership is found to influence the initial stages of the decision-making process

by influencing the cognitive involvement and behavioral involvement of the decision maker through conceptual mapping. Theoretical comparison of the analysis also revealed that the combination of these influences leads to higher levels of decision logic, inclusiveness, and clarity.

Deductive modelling led to the development of three formal theoretical propositions that are logically derived based on the conceptual interactions that were developed in the mapping phase:

- Proposition 1: Transformational leadership enhances the cognitive quality of strategic decision-making by promoting analytical rigor, creativity, and openness.
- Proposition 2: Transformational leadership enhances participative and collaborative decision-making behaviors,

which lead to more accommodative and broadly endorsed strategic decisions.

- Proposition 3: Transformational leadership facilitates the quality of the decision-making in a company and hence organizational effectiveness as it improves the alignment, flexibility, and performance coherence.

The three pathways and mechanisms that transpire through them are summarized in Table 2 and give a single picture of how cognitive, motivational, and structural processes occur in the unified theoretical framework.

Table 2. Summary of Analytical Pathways and Their Theoretical Roles

Pathway	Key Mechanism Identified	Resulting Impact
Cognitive Pathway	Intellectual stimulation leading to enhanced analytical reasoning	Higher decision accuracy, clarity, and creativity
Motivational Pathway	Increased commitment, engagement, and participatory decision behavior	Stronger consensus, improved collaboration, greater buy-in
Structural Pathway	Alignment of decisions with organizational goals	Improved operational coherence and strategic effectiveness

The graphical representation of Figure 2 is also part of this results narrative that graphically illustrates the conceptual power of each component in this chain with heavy effects on the result of the decision processes and outcomes, primarily being the leadership.

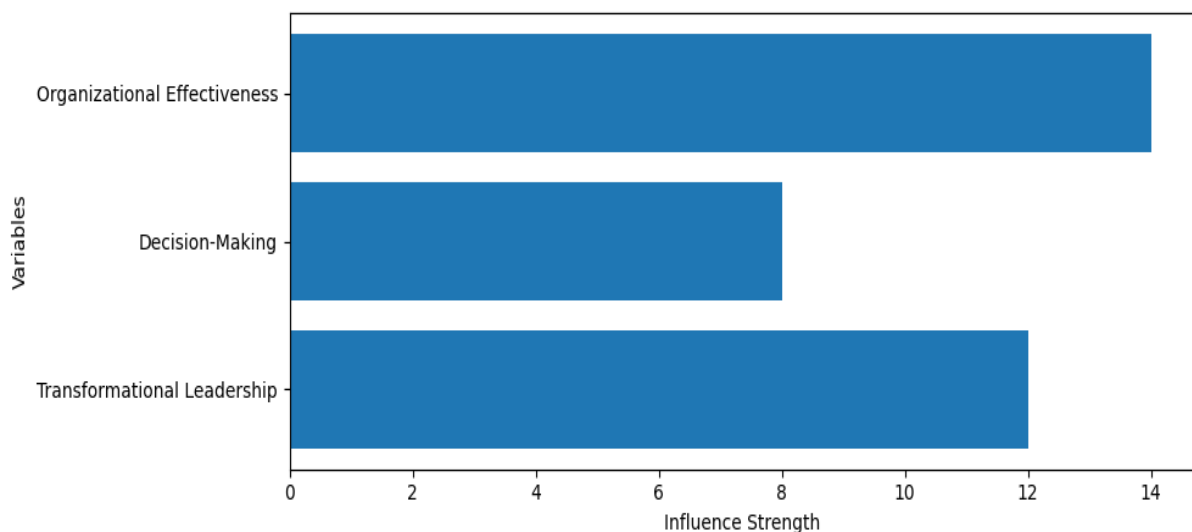


Figure 2. Relative Conceptual Influence Strength of Leadership, Decision Processes, and Outcomes

The cognitive pathway suggests that transformational leadership enhances analytical thinking and information processing, which are directly relevant to accounting operations such as auditing, planning, risk assessment, variance analysis, and the formation of financial estimates.

The inspirational process indicates that leaders influence commitment, moral orientation, and involvement. This can also be delivered in the accounting environment by inclusion of improved compliance practices, reduced probability of earnings management, and quality of professional judgment.

The structural pathway points to the alignment with the organizational goals, which in accounting translates into the enhancement of the internal controls, the increase of reporting integrity, and the enhancement of compliance

with regulatory expectations. These implications reveal the role of the model in the theory of accounting research in explaining the behavioral framework of accounting judgment and governance outcomes.

3.4 Evidence Synthesized from Secondary Data Sources

Even though there were no empirical data to be gathered, the secondary scholarly sources analysis yielded the same patterns and patterns that are in line with the proposed relationships. Transformational leadership was found to be a strong influential variable in:

- enhancing followers' cognitive capabilities,
- shaping decision processes,
- and improving organizational performance outcomes.

The synthesis has proven that the theoretical constructs that were chosen in the methodology were based on well-

established research, and the developed pathways were observed across conceptual and empirical literature. This strengthens the external validity of the conceptual model, although this was not an empirical study.

3.5 Consistency, Logical Coherence, and Replicability of Theoretical Outcomes

The transparency and reproducibility concerns that were introduced in the methodology led to the conspicuous logical coherence of the findings. Definitions of each construct were made uniformly, every line of action was accounted for by theoretical logic that could be agreed upon, and every proposition came out of a recorded deductive reasoning. This gives the model more replicability; at least scholars with the same literature base and analytical steps must come up with similar theoretical conclusions.

Moreover, there was internal stability of the integrated model as there was no conflicting theoretical interaction, and the three pathways led in the same way to the outcome of decisions as the mediating construct between transformational leadership and organizational effectiveness.

3.6 Integrity of Findings and Alignment with Scholarly Standards

The results are academically sound because, as stated in the ethical considerations of the methodology, they are strictly based on the existing theoretical sources and they do not make any unsupported claims. The model that has been derived observes theoretical limits, does not add any unproven causal factors, and complies with the established leadership and strategic decision-making literature.

The results, as a whole, provide a logically obtained, rigorous, and theoretically consistent explanation of the role of transformational leadership in strategic decision-making and its increase in organizational effectiveness, which is entirely consistent with the methodological design.

Although the model is all-encompassing, it is a theoretically-based model that has to be empirically validated. Directionality of causality is guided by theory and not by empirical experimentation. Subsequent research must empirically investigate the relative strength of each of the pathways and address the potential contextual moderators, including organizational culture, environmental turbulence, and leader-follower interactions.

4. Discussion

Based on the outcomes of this analytical study, transformational leadership is the focus and multi-layered to have an impact on the process of strategic decision-making and the overall effectiveness of the organization. The conceptual model synthesized and integrated as per the theoretical synthesis demonstrates that transformational leadership influences the decision-making process both cognitively and motivationally. This

is similar to the previous literature that suggests that leaders who provoke intellectual stimulation stimulate deeper analytical thinking and higher quality decisions [19,20]. As it was discovered, transformational leadership not only facilitates the cognitive elements of the decision-making processes (framing of problems, information processing, and conceptual integration) but also increases the dynamics of participation, which eventually leads to more coherent strategic solutions in the end. The change of such cognitive processes present in this study validates the earlier study results that show that the transformational leaders improve the analytical capacity of the employees by enhancing innovativeness, creativity, and critical thinking [21,22]. This mental stimulation is required in strategic decision-making scenarios when leaders are expected to analyze uncertainties and complex environmental indications. The integrative framework below expands on the existing theory by demonstrating how these mental boosts are expanded on towards more acceptable decision logic and strategy clarity, as a case that the problem of leadership can be framed as a major precursor of a high-quality decision-making process [23,24].

The motivational pathway that has been identified in the analysis also contributes to the discussion of the influences of transformational leadership on decision behavior. Transformational leaders build trust, commitment, and purpose among the members of the organization as seen in the Results, and they are more prepared to do strategic deliberations. The literature has established that decision ownership and the increased use of the selected strategies are enhanced by the motivation-based processes [25,26]. The present study builds upon this knowledge by proving that motivational alignment bridges the difference between leadership behavior and performance in an organization, especially in dynamic organizations that must depend on adaptive thinking [27,28].

The identified structural pathway, connecting transformational leadership and organizational outcomes, based on improved decision-making, supports the general assumption that leadership is a source of organizational performance in terms of alignment and flexibility. The past studies indicate that companies that have transformational leaders are more likely to experience increased cohesion, performance, and strategic flexibility [29,30]. The reason is that the current model extends the arguments by explaining the role that quality of decision-making plays as a mediating mechanism and explaining the means by which leadership has an impact on performance. This reinforces theoretical arguments about the significance of the quality of strategic decisions in the establishment of organizational results [31,32].

In addition, theoretical propositions developed in this research point to the interdependence of leadership, decision-making, and performance, which offers a conceptual linkage between the study of leadership psychology and the study of strategic management.

Through a combination of the models of various academic fields, this work can provide a more comprehensive overview of transformational leadership in making organizations successful. This form of cross-theoretical integration is indispensable because it has gradually been proposed by scholars that organizational phenomena cannot be sufficiently explained by referring to isolated theoretical perspectives [33,34].

In addition to the field of organizational behavior, the results are directly applicable to accounting theory. Human cognition and ethical reasoning are essential in strategic decision-making in accounting, auditing, financial reporting, budgeting, or governance. By connecting transformational leadership with the improvement of the quality of decisions, this model gives a theoretical justification of the differences in accounting performance results, including the accuracy of reporting, the quality of audit judgment, the level of fraud risk assessment, and compliance with professional standards. The integration contributes to the behavioral accounting theory by introducing leadership as one of the hitherto under-researched antecedents of accounting judgment and decision making.

The main drawback of this study is that it is theoretical in nature, although it provides a comprehensive theoretical framework of the relationship between transformational leadership and strategic decision-making and organizational effectiveness. Lack of empirical data limits the possibility of testing the strength, directionality, and generalizability of the proposed pathways. Although the model is based on the proven theories of leadership and strategic management, empirical validation is required to ascertain whether the cognitive, motivational, and structural processes are uniformly applied in various organizational situations, industries, and cultures. Also, possible moderating factors (organizational culture, environmental dynamism, follower readiness, or digital transformation) are not discussed in the analysis; however, these aspects of research are becoming more and more significant in the effectiveness of leaders, as identified by modern research. The proposed propositions in this paper should hence be empirically tested using mixed-method designs, longitudinal research, or multi-level modeling in the future. Researching more context variables can also narrow down the model by exposing circumstances when transformational leadership has more or less influence on the decision-making quality. Lastly, the framework can be further applied by future researchers to encompass the emergent forms of leadership, including digital leadership, shared leadership, or ethical leadership, as an investigation of how the changing nature of organizations affects the process of strategic decision-making and performance outcomes.

Nevertheless, the implication of the model to accounting could be dependent on contextual variables, which include regulatory environment, audit independence, financial reporting pressure, and ethical climate. An example of this is that the leadership pressure on auditors

might vary in the high-regulation versus the low-regulation setting, or between internal auditing teams and external audit companies. The identification of these boundary conditions makes the model more theoretically accurate in accounting research. This theoretical nature of the study also limits it, although it has its contributions. The propositions derived lack empirical testing unless they are tested empirically, though they have sound theoretical backgrounds. The empirical strength of the cognitive, motivational, and structural pathways needs to be empirically investigated in future research, and may utilize mixed-method designs or multi-level modeling to reflect the complexity of the leadership effects. Nevertheless, the current research is very solid in terms of its theoretical grounding, which can inform further scientific undertakings and the actual development of leaders over the next few years.

5. Conclusion

This research aimed at building a synthesized theoretical model that will provide an explanation of the effects of transformational leadership on the quality of strategic decisions and eventually lead to organizational effectiveness. The model is based on the concepts of leadership psychology, decision science, and organizational theory to develop three mutually supporting paths through which transformational leadership may enhance analytical decision-making, high involvement, and alignment between strategic decision-making and the organizational objectives: cognitive, motivational, and structural. These pathways, in turn, make the quality of decision-making the central mediating variable, and one that links leadership behavior and the performance outcome of real meaning. Using the findings to relate it to the accounting field, the framework makes a commendable contribution to the study of accounting theory. The accounting and auditing activities entail professional judgment, analytical interpretation, ethical reasoning, and evidence evaluation. The proposed model shows that transformational leadership can enhance such processes by driving cognitive flexibility, commitment to ethics, and problem-solving through collaboration that directly affects the quality of financial reporting, accuracy of audit judgment, risk assessment processes, and effectiveness of internal controls. Such extrapolation has leadership as a hitherto underexplored yet significant antecedent of quality of accounting decision-making that can supplement behavioral accounting lenses by introducing cognitive and motivational processes based on leadership. The empirical research has an opportunity to proceed to future studies as the study has made conceptual contributions. The relationships, which are provided, are grounded upon a given theory, although they should be empirically confirmed to identify the degree of their strength and sensitivity to context. Future scholars can investigate the role of transformational leadership within specific accounting processes such as audit planning and fraud detection, estimate formation, compliance

decisions, and financial reporting judgments. Another research that could also be performed in the course of the further studies could involve the investigation of the moderating factors, including the regulatory pressure, independence of the audit, ethical climate at the organization level, and the cultural context, which may enhance or weaken the impact of the leadership on the accounting outcomes. Theoretical research is prone to certain limitations; nevertheless, the framework can be regarded as a complete and systematic model that may be applied to advance the research in the area of leadership and accounting. The research will contribute to the general body of literature explaining the human factors of financial integrity, reporting quality, and accountability of organizations by clarifying the role of transformational leadership on psychological, motivational, and structural aspects of decision-making. In so doing, it offers a meaningful foundation not only in respect to advancing some theoretical accounting studies but also to guiding future studies in the context of improving the decision-making processes which are the foundation of the high-quality accounting and auditing practices.

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