Leader Humility and Employees' Accountability During The Pandemic

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ABSTRACT

One way of achieving work effectivity is by making sure employees show accountability. Accountability is becoming even more important during the pandemic, where organizations are forced make their employees work from home. This study aims to identify the process of how leaders and organizations can shape accountability. This research argues that leader humility may enhance employee's perceived organizational support which eventually shaped employee's accountability. This study was conducted toward 145 employees from a state-owned company in Jabodebek area via an online survey. This study finds (1) leader humility positively affect employee's accountability; (2) leader humility positively affects perceived organizational support; (3) perceived organizational support positively affect employee's accountability; (4) perceived organizational support significantly mediated the relationship between leader humility and accountability. The mediation model predicts 27% of accountability's variance and is able to provide contribution to accountability's studies that leader and organizational aspects are essentials in affecting accountability.

SARI PATI

Salah satu cara mencapai efektivitas kerja yang optimal adalah memastikan karyawan memiliki akuntabilitas, yang menjadi sangat penting di saat pandemi yang memaksa organisasi memberlakukan Work from Home. *Penelitian ini bertujuan untuk mengidentifikasi bagaimana proses terbentuknya akuntabilitas melalui peran pemimpin dan organisasi berdasarkan teori* social exchange. *Peneliti berhipotesis bahwa sikap rendah hati pemimpin (*leader humility*) akan memunculkan persepsi karyawan terhadap dukungan organisasi (*perceived organizational support*) yang pada akhirnya akan memengaruhi pembentukan akuntabilitas karyawan. Penelitian dilakukan menggunakan* survey *secara daring dengan melibatkan 145 karyawan sebuah perusahaan BUMN di wilayah Jabodebek. Hasil penelitian menunjukkan bahwa: (1)* leader humility *berhubungan positif dengan akuntabilitas karyawan; (2)* leader humility *berhubungan positif dengan perceived organizational support; (3)* perceived organizational support *berhubungan positif dengan akuntabilitas karyawan; dan (4)* perceived organizational support *secara signifikan memediasi hubungan positif* leader humility *dan akuntabilitas karyawan. Model tersebut mampu memprediksi sebesar 27% varians dari akuntabilitas. Hasil penelitian ini dapat memberikan kontribusi terhadap pengembangan ilmu terkait akuntabilitas bahwa proses pembentukan akuntabilitas karyawan dapat tercipta dari aspek pemimpin yang mendukung.*

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INTRODUCTION

The conceptualization of accountability was first proposed within the context of role theory (Frink & Klimoski, 1998, 2004). They argued that each individual display differing behavior from others as a form of response toward the accountability system that is applied to him or her. This individual response was then referred to as "felt accountability". To make it easier to understand, in this article we will use "accountability" as a term referring to "felt accountability".

Accountability (Hall & Ferris, 2011) is an implicit or explicit expectation that individual's behaviors will be evaluated by some pertinent audiences with the belief that there will be a reward or sanction based on this expected evaluation. Individuals who perceive high degree of accountability will more likely to come office on time, complete tasks that are assigned to them, and finisih their tasks within deadline (Sihite, 2020). While aiming to increase employees' accountability, various organizations have enacted regulations that establish, for instance, a hierarchy of positions, performance reports, as well as a reward and punishment systems (Romzek, 2014). Employees perceive themselves accountable for their actions when they comply with such regulations because they are stimulated to do so as a result of their own external and internal forces (Han & Perry, 2019).

Accountability refers to the employees' belief that their behaviors will be evaluated by audiences (Hall et al., 2015). Hence, it is important to ensure that such belief is cultivated in every employee because it drives them to maintain performance even under minimum supervision which is reflected in the current work from home situation. The increasingly widespread situation of the COVID-19 pandemic has forced organizations to impose work from home (WFH) regulations in accordance with the direction of the President of the Republic of Indonesia, Joko Widodo (Ihsanuddin, 2020). This work system has forced employees to work from home and rely on online technology to interact with

each other. At first, working from home seemingly looked beneficial due to the reduction in time spent on commuting to work, reduction in costs, and an increase of a more flexible working time (Cramer & Zaveri, 2020). However, maintaining employees accountability while they are working from home has proven to be challenge because of the inability of leaders to directly supervise employees. The lack of face-to-face interactions during WFH has made employees work seemingly unapparent while simultaneously strained the relationship between employees and their supervisor due to failures of understanding employees needs (Larson, et al., 2020). Based on the definition of accountability by Hall and Ferris (2011), we argue that WFH condition hinders the presence of the audience, in this case the leader, who oversees employees behaviors, resulting in the lack of expectation of evaluation. We therefore suspect that employees' accountability is prone to decline during WFH. Such condition would be unfavorable for both employees and companies. Extant literature on accountability have shown that it improves employees job satisfaction, enhances organizational citizenship behavior, reduces work pressure, and reduces turnover intention (Brees et al., 2020; Chen et al., 2016; Dai et al., 2018; Lanivich et al., 2010; Wallace et al., 2011; Wikhamn & Hall, 2014). Thus, a decline in employee accountability could, on the other hand, put both employees and companies against more adversity. Furthermore, this condition should alarm the companies, since the WFH situation is going to prolong due to the continuing extension of micro-based policy by the government which limits community activities (Candra & Saputro, 2021). Consequently, this study will focus on the theme of employee accountability during WFH.

Of the various factors that have been studied in relation to accountability, leadership is one of the factors that is still minimally discussed. A study by Wikhamn and Hall (2014) suggested that further studies on accountability should investigate the effect of leader social support on employee accountability. In a similar way, Dewi and Riantoputra (2019) also

suggested that further research on accountability would benefit from investigating the effect of leadership factors on accountability. In account of these recommendations, this study will examine leadership factor as an independent variable that can affect employee accountability.

The role of the leader in relation to employee accountability can be explained through social exchange theory which argues that individual behavior is the result of a social exchange process that is based on the behavior of others (Blau, 1964). According to this theory, an employee behavior is a manifestation of reaction toward the expressed behavior of the leader. Therefore, it involves a positive leadership style that can bring out positive employee behavior. So far, only two positive leadership styles have been studied in relation to accountability, namely transformational and ethical leadership (Chen, et al., 2016; Steinbauer, et al., 2013). Hence, this study will discuss other aspects of leadership that can influence on accountability, namely leader humility. Leader humility is an essential leader characteristic, especially during the COVID-19 pandemic. In a such dramatic and uncertain situation, leaders who prioritize openness, trust, and collaboration with others tend to stand out (Zhu & Smith, 2020). Moreover, the discussion about leader humility is still relatively new in Indonesia, thus is appealing to be examined even further.

Organizational support was found to be the environmental factor that greatly influences employee accountability, because it promotes the act of being accountable as a way to get recognition from others as well as to develop themselves in their work (Wikhamm & Hall, 2014). Similarly, recent study in Indonesia conducted by Dewi and Riantoputra (2019) also stated that perceived organizational support played a role as an environmental factor capable of stimulating employee accountability because it creates a reciprocal condition in which employees will respond to organizational support with positive actions such as loyalty to the organization.

Andiyasari et al. (2017) stated that leaders' behavior is also crucial in determining how employees perceive organizational support since the leaders have a role in representing the organization. A study carried out by Yuan et al. (2018) on 115 employees in China revealed that leader expressed humility could stimulate a positive perception toward organizational support, especially within a culture of high-power distance orientation. This finding suggests that a humble leader could provide employees with the sufficient job resources and social support even against the hinderance of a culture of high-power distance orientation. Based on both studies, it can be argued that humble leaders indirectly stimulate employee accountability by enhancing perceived organizational support. These relationships might be operating such that leader humility and perceived organizational support create a sense of appreciation for employees which in turn invoke a positive relationship between them. Therefore, this study argues that perceived organizational support act as a mediator in the relationship between leader humility and accountability.

This study aims to examine how the process of stimulating employee accountability is explained against the backdrop of leadership and organizational aspects. Previous studies have found various antecedents of accountability, but only a few have discussed the importance of the aspects of leadership in relation to employee accountability (Chen, et al., 2016; Steinbauer, et al., 2013). Consequently, this study considers leader humility as an aspect of leadership and perceived organizational support as an organizational aspect that affects accountability.

Leader Humility

Leader humility is an interpersonal characteristic of a leader that emerges in a social context which is expressed through (a) the willingness accurately perceived oneself, (b) the display of appreciation of the strengths and contributions of others, and (c) inclination to be taught by others (Owens, et al., 2013). Leaders who show humility are more

concerned with the interests of others than their own interests, hence they will be able to elicit a transformational leadership style which leads to the growth of respect, trust, and creativity from their employees (Morris, et al., 2005). Leader humility have been demonstrated to bring out employee behaviors that improve productivity such as voice behavior, feedback seeking, organizational citizenship behavior, and team creativity (Hu, et al., 2018; Jeung & Yoon, 2016; Lin, et al., 2019; Qian, et al., 2018; Qian, et al, 2020; Yang, et al., 2019; Zhong, et al., 2020).

Social exchange theory argues that individual behavior is the result of a social exchange process predicated on the behavior of others (Blau, 1964). In this theory, employee behavior is considered as an interdependent and contingent interaction between one person and another. Furthermore, the principle that underlies this theory is the principle of reciprocity (Cropanzano & Mitchell, 2005) which explains that the actions of one individual are reciprocated by another individual's actions as a response to the preceding action. When an exchange link has been formed, every preceding action that occur at will automatically continue the existing exchange process, therefore it will be difficult to break it.

Through leader humility, employees benefit from the leader who appreciates their hard work and contributions. Consequently, employees will feel obliged to repay with actions that are also beneficial to the leader, in this case, by making the effort to be more accountable to work. The formation of the exchange link for positive actions will lead to another positive actions that will automatically strengthen the exchange processes.

H1: Leader humility is positively related with employee accountability.

Perceived Organizational Support

Eisenberger, et al. (1986) defined perceived organizational support as the employee's perception of the extent to which the organization appreciates the contribution and cares about the welfare of its employees. Based on this definition, perceived organizational support is highly contingent on employees' perception of the intentions behind organization actions.

Perceived organizational support tends to be conceptualized as the reflection of the quality of social exchange that occurs between company and employees (Cropanzano & Mitchell, 2005). According to social exchange theory, individuals will try to maintain a social relationship that benefit them as much as possible. Therefore, individuals tend to modify their behavior such that it increases the likelihood of receiving positive responses in exchange (Eisenberger & Stinglhamber, 2011). In the context of industries and organizations, employees who receive pleasant treatments from the company will likely reciprocate with the intention to help the company achieve its goals.

A leader can express humility by giving appreciation for the strengths and the contributions of their employees or subordinates (Owens, et al., 2013). Leader's expressed humility greatly benefits its employees and can generate reciprocal conditions in which employees are compelled to repay with positive actions in exchange. Given leader's role in representing the organization, employees tend to perceive the behavior of the leader as a form of organizational support (Andiyasari et al., 2017). Therefore, employees who feel appreciated about their contributions and efforts for the organization will likely develop a positive perception toward organization because individuals who feel appreciated by their leader will attribute the leader's actions as a form of support from the organization. Employees who feel supported by the organization will be inclined to work harder, thus establishing their accountability. Consequently, leader humility will improve employee accountability through increased perceived organizational support.

H2: Leader humility is positively related with POS.

H3: POS is positively related with accountability.

H4: POS mediates the positive relationship between leader humility and accountability.

METHODS

This study was conducted at a state-owned company which engaged in finance. The company headquarter is located at DKI Jakarta and has a total of 518 employees spread across Jakarta, Bogor, Depok, and Bekasi (Jabodebek). In accordance with Mintzberg (1980), this organization incorporates a *machine bureaucracy structure* which has a high degree of standardization across all of its job aspects and processes. It also maintains a vertical chain of command resulting in multiple layers of management in which leaders have strong legitimate power in decision making over their subordinates. The company implemented a *shifting* work system which shifts between work from home and work from office every day starting from the second week of March 2020 until at the time the study was conducted. This policy was applied to all company branches, except for those that had a limited number of employees and whose operational activities would be disrupted if the policy is implemented. The shifting work system was enforced to all employees, except for those over 50 years old and/or pregnant who were recommended to fully work from home. The capacity of employees working in the office was reduced to 50% of the number of employees in each work unit, while the rest worked from home. While working from home, employees were only facilitated with online absence reporting. Other work facilities such as laptop and internet were individually managed by the employees. Employees used online platforms such as DMS office, Mail, and company's internal communication media to communicate with other employees while working at home. In addition, there was a WhatsApp group for each division unit as an informal communication platform. These online platforms had been employed even before the implementation of the work from home policy, thus we argue that employees did not experience difficulties in operating these media to support work.

This study was conducted through an online survey that is constructed using surveymonkey and distributed throughout the company's internal environment. The self-reported suvey was distributed via the company's WhatsApp group which the employees could easily access by tapping into the provided link. The questionnaire was equipped with an informed consent, therefore the respondents involved in this study were those who had expressed their willingness to participate. This study involved 190 respondents who were employees that have worked for at least a year at the company. A total of 27 respondents did not finish the survey, while 18 respondents did not meet the criteria, and so we analyzed the remaining 145 respondents (response rate 76.32%). As many as 60.7% of respondents were male. The
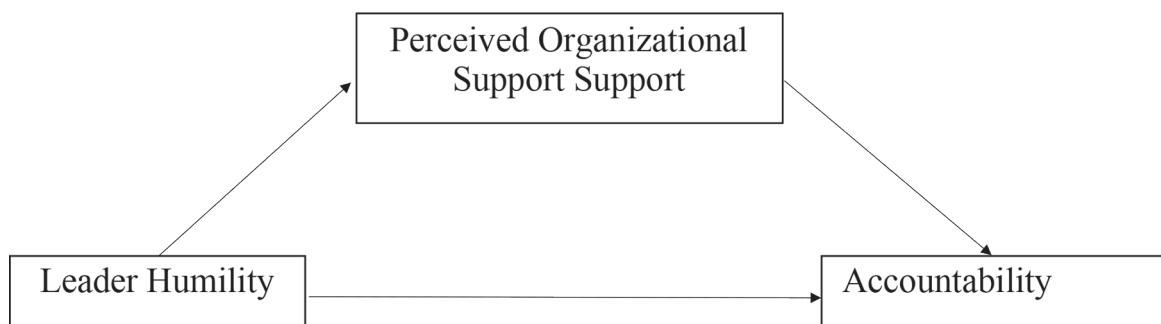

Figure 1. Research Model

average respondents' age was 35.92 years old (SD = 11.94). The respondents had worked for the company on average for 13.20 years (SD = 12.34). We used the convenience sampling technique which is an incidental sampling technique where the sample was collected based on availability and convenience (Cozby & Bates, 2015).

Measurements

The measures in this study employed a 6-point Likert scale (1 = Strongly disagree; 6 = Strongly agree). All scales have been adapted into Bahasa Indonesia and have gone through expert judgement. This study used accountability scale adapted from the study of Hochwarter et al. (2003) which measured the accountability of employees toward their jobs. This instrument consisted of eight items and had an internal reliability (Cronbach's alpha) of 0.74. One sample item is "I am held very accountable for my actions at work". This study employed a Leader Humility scale adapted from study of Owens et al. (2013) which measured the expressed humility of leaders toward their employees. This instrument consisted of eight items and had an internal reliability (Cronbach's alpha) of 0.94. An item example of this scale is "My supervisor takes notice of my strengths". This study employed a Perceived Organizational Support (POS) scale adapted from Shanock et al. (2019) which measured employees' perception regarding the extent to which their organization support them. This instrument consisted of nine items and had an internal reliability (Cronbach's alpha) of 0.92. A sample item from this scale is "My organization really cares about my well-being".

Control Variables

We controlled for respondent demographics, such as sex, age, and tenure when analysing for accountability. In addition to demographic data, we also controlled for a contextual variable which was related with this study, that is work-family conflict. Work-family conflict is defined as a form of conflict between roles that arises from the conflicting energy, time, or behavioral demands of the work

role with those of family roles (Kossek & Lee, 2017). Spataro (2020) found that 54% of employees had experienced difficulties in balancing work and family needs during the implementation of work from home regulations. Employees who work from home tend to experience higher work-family conflicts than those who work in offices (Sarbu, 2018). Based on these studies, it is reasonable to argue that employees who currently work under a shifting system are experiencing higher work-family conflicts, thus there is a possibility that work-family conflict will affect employee accountability. By controlling work-family conflicts, we expect to get a more accurate estimation of the relationships between leader humility, perceived organizational support, and accountability. Work-family conflict was measured using an instrument adapted from Netemeyer et al. (1996) which have five items and had an internal reliability (Cronbach's alpha) of 0.83. An example of the items includes "The demands of my work interfere with my home and family life".

Analysis Technique

We applied statistical analysis using model 4 of PROCESS Macro by Hayes (2018) in IBM SPSS Statistics version 25. We used this analytical technique to examine (a) the relationship between leader humility and POS, (b) the relationship between POS and accountability, (c) the relationship between leader humility and accountability, and (d) the indirect effect of leader humility on accountability through POS.

RESULTS AND DISCUSSION
Result

Initially, a Harman's Single Factor Test were employed to determine the presence of common method bias in this study, and the result yielded a value of 37,31%. The results of Harman's Single Factor Test were less than 50%, indicating that common method bias was not a problem in this study (Podsakoff et al., 2003).

The intercorrelation results showed that demographic variables such as sex (r = -.22, p

< .01), age (r = .18, p < .05), tenure (r = .20; p < .05), and work-family conflict (r = -.20; p < .05) correlated with the study variables (i.e., leader humility, perceived organizational support, and accountability). These variables would be controlled in the subsequent regression analysis. The means, standard deviations, and intercorrelations of each variable is presented in Table 1.

Table 2 shows that the research model was able to predict 27% (R^2 = 0.27) of the variance in accountability, after controlling for sex, age, tenure, and work-family conflict. This result suggests that almost a third of variability in accountability is predicted by leader humility and perceived organizational support, while the rest

73% of variability is predicted by other factors that have not been examined in this study. The results of the regression analysis supported four of the hypotheses that had been proposed in this study. H1 was supported by the significant positive relationship between leader humility and accountability ($ß$ = 0.18, p < .05). This suggests that employees' accountability increases as leaders show more humility toward them. Furthermore, the regression analysis revealed that there was a significant relationship between leader humility and perceived organizational support ($ß$ = 0.54, p < .01), H2 was supported. This pattern indicates that humble leaders generated higher level of perceived organizational support among employees. Both results of H1 and H2 confirm the reciprocity

Table 1. Intercorrelation Among Variables

	M	SD	1	2	3	4	5	6	7	8
1. Sex [a]	-	-	-							
2. Age	35.92	0.99	-0.23**	-						
3. Tenure	13.20	1.01	-0.20*	0.95**	-					
4. Tenure under supervisor	2.57	0.33	-0.07	0.24**	0.25**	-				
5. Work-Family Conflict	2.72	0.08	0.08	-0.08	-0.13	0.04	-			
6. Leader Humility	4.98	0.06	-0.17*	0.18*	0.20*	0.08	-0.20*	-		
7. Perceived Organizational Support	5.01	0.05	-0.07	0.14	0.17*	0.09	-0.26**	0.64**	-	
8. Accountability	4.94	0.05	-0.22**	0.03	0.01	-0.07	0.07	0.38**	0.35**	-

Note. N = 145. Sex is coded as 1 = Male, 2 = Female. Tenure and tenure under supervision is given in years.
* p < .05
** p < .01

Table 2. Intercorrelation Among Variables

Variables	Med (*Perceived Org Support*)							Outcome (*Accountability*)						
	R-sq	ß	SE	t	p	LLCI	ULCI	R-sq	ß	SE	t	p	LLCI	ULCI
Control Variables														
Sex	0,46	0,06	0,09	0,61	0,54	-0,13	0,24	0,27	-0,22**	0,09	-2,53	0,01	-0,39	-0,05
Age	0,46	0,00	0,01	0,27	0,79	-0,02	0,03	0,27	0,00	0,03	-0,03	0,98	-0,06	0,06
Tenure	0,46	0,00	0,01	0,08	0,93	-0,03	0,03	0,27	-0,01	0,03	-0,18	0,86	-0,06	0,05
Work-Family Conflict	0,46	-0,10*	0,06	-1,71	0,09	-0,21	0,02	0,27	0,11*	0,05	2,26	0,03	0,01	0,21
Independent Variables														
Leader Humility (LH)	0,46	0,54**	0,09	5,86	0,00	0,36	0,72	0,27	0,18*	0,07	2,51	0,01	0,04	0,31
Perceived Org Support (POS)	-	-	-	-	-	-	-	0,27	0,27*	0,13	2,07	0,04	0,01	0,54

Table 3. Coefficient of direct effect

	Direct effect (b, Boot SE)	95% CI (lower-upper level CI)
Leader Humility (LH)	0,18 (0,06)	0,03 to 0,26

Table 4. Coefficient of indirect effect

	Indirect effect (b, Boot SE)	95% CI (lower-upper level CI)
Perceived Org Support (POS)	0,19 (0,07)	0,03 to 0,33

rule which underlies the relationship between leader humility with accountability and perceived organizational support, respectively.

H3 was supported by the significant positive relationship between perceived organizational support and accountability ($ß = 0.27$, $p < 0.05$). This result suggest that higher level of employees perceived organizational support enhances accountability. This finding is in line with Dewi and Riantoputra (2019) which demonstrated perceived organizational support as antecedent of accountability. Finally, perceived organizational support significantly mediated the positive relationship between leader humility and accountability ($ß = 0.19$, $p < .05$), H4 was also supported. This suggests that leader humility is likely to enhance employee accountability by generating perceived organizational support. Nevertheless, perceived organizational support only partially mediated leader humility and accountability since leader humility also directly enhance accountability (H1). The results of this study indicated how the leader's attitude could shape employee accountability, specifically the humble attitude of the leader was demonstrated to be able to generate employee perceptions of organizational support which would ultimately shape employee accountability.

Discussion

The current research is conducted to examine the process of establishing employee accountability by building upon social exchange theory (Blau, 1964).

The variables analyzed in this study are leader humility and perceived organizational support. This study contributes two new findings to the literature of accountability.

First, this study provides new insights regarding the process of establishing accountability by demonstrating the role of leaders. This study is a response to the recommendations of Dewi and Riantoputra (2018) and Wikhamn and Hall (2014) regarding the role of leaders on employee accountability which were rarely discussed. The results of the current study demonstrate that perceived organizational support partially mediates the relationship between leader humility and accountability. These results support the argument that the relationship between the study variables is formed based on the reciprocal principle of social exchange theory such that the leader's humble behavior act as the initial condition that initiate reciprocal process. To put in another way, when a leader displays a humble attitude, the employee will reciprocate it by developing a positive perception of organizational support and being accountable in his or her behavior.

The current study also finds a positive direct effect of leader humility on accountability ($ß = 0.18$) and a positive indirect effect of leader humility on accountability through perceived organizational support ($ß = 0.19$). The effect sizes between the direct and indirect effect are relatively similar, which indicates that aside from perceived organizational support, the attitude of the leader is

also an important aspect in establishing employee accountability. We argue that the leader's humble attitude will likely be perceived as organizational support since there is a display of appreciation of employee contributions in leader humility which is also the main aspect of perceived organizational support. This argument is in line with Andiyasari et al. (2017) who explained that leader behavior plays an important role in determining how employees perceive organizational support, given the leader's role in representing the organization. Additionally, we also argue that the presence of a high-power distance orientation in Indonesia plays a role in the positive relationship between leader humility and perceived organizational support. In a culture of high-power distance orientation, the leader's humble attitude serves as a way for leader to provide much-needed job resources and social support for employees which are difficult to be accessed due to the high-power distance orientation (Yuan, et al., 2018).

Our results reveal that both leadership and organizational aspects play an important role in establishing employee accountability. Nevertheless, the current study also shows that the indirect effect of leader humility on employee accountability was larger than the direct effect. These indicate that the positive influence of leader humility on accountability will be larger if the organization's support is involved. Organizational support hence appears to play a key role in the process of establishing employees' accountability. According to Eisenberger and Stinglhamber (2011), organizational support is indeed highly valued by employees because it signals them that the organization is interested in building more than just economic transactional relationships by showing appreciation for employee contributions and care for employees' well-being. Through the expressions of appreciation and care, perceived organizational support helps initiate a positive reciprocal relationship between employees and organization. This is supported with findings of Dewi and Riantoputra (2018) which demonstrated that perceived organizational

support creates a reciprocal condition that triggers employee accountability. Moreover, the uncertainty of the COVID-19 pandemic causes organizational support to have a more crucial and meaningful role than ever before. Wang et al. (2020) examined employees who worked from home during the pandemic and found that employees' appraisal of received social support was paramount in helping employees to face challenges while working from home, such as procrastination, work-family conflict, and loneliness. During the pandemic, social support is considered as a very important job resource to complete work while working from home because it acts as a «shield» that help employees deal with stress and focus on work (Bavik, et al., 2020).

Second, this study was conducted in the midst of the COVID-19 pandemic, where respondents were shifting work between home and office. We argue that the shifting work conditions will increase work-family conflict which might affect employee accountability, hence this variable needed to be controlled. The mean of work-family conflict in this study is 2.72 which indicates that the respondents have a low level of work-family conflict. We suspect that since the company's work system compel their employees to shift every day, the experienced conflict become less pronounced thus resulting in low-level of work-family conflict. Furthermore, the regression result shows that work-family conflict has a significant positive relationship with accountability ($ß = 0.11$; $p < 0.05$) which means that high level of conflict resulted in higher employee accountability. This result contradicts previous studies which state work-family conflict has a negative impact on employee outcomes, such as life satisfaction, turnover intention, and work commitment (Goh, et al., 2015; Singh, et al., 2018; Zheng & Wu, 2019; Zhou, et al., 2018). Given that 60.7% of the respondents are male employees, we argue that gender stereotypes play a role in explaining this relationship. The collective culture in Asia has regarded men as the "provider" of the family. Consequently, for male employees, being successful in terms of careers not only serves to fulfill their work role but also

their family role as the main provider (Lyu & Fan, 2020). Therefore, it is considered acceptable for male employees to neglect their household or family demands in exchange for working harder and showing accountability in their workplace.

This study has several limitations. First, it has not considered other related individual aspects which can affect how a person deal with accountability (Brees, 2020). Therefore, we suggest that future research should discuss the process of establishing employees' accountability comprehensively by considering individual, leader, and organizational aspects. One individual aspect that should be considered for future studies is trust. Employees' trust toward their supervisors may determine how leaders' humility behavior is perceived. Trust in supervisor, especially cognitive trust, is prone to change when supervisors' behaviors do not match employees' expectations, hence it can affect employees' supports toward supervisor (Samian et al., 2020).

Second, it would be interesting to futher examine the positive relationship between work-family conflict and accountability, specifically future studies could investigate the role of organizational embeddedness. We suppose that employees in our study have a high degree of organizational embeddedness since, on average, they have been working in the company for 13.2 years. Previous study by Ng et al. (2014) revealed that employees with high organizational embeddedness are more likely to be expected to show high dedication toward their work, therefore increasing their likelihood to experience conflict with nonwork domains.

Finally, this study was conducted in an organization which has a machine bureaucracy structure and has enacted a work from home (WFH) system in which employees shift their WFH status between each working day. This organization has a vertical organizational structure. Hence, its controls are centralized toward the leaders (Mintzberg, 1980).

We assume that the results in this study might not generalize toward organizations with adhocracy structure which lack formal structures. Such organizations might face ambiguity with authority and control due to decentralization of decision-making and power. Consequently, future studies should explore the generealizability of findings in this study to other organizations with different characteristics, especially those with adhocracy organizational structure.

Based on the principle of reciprocity in the social exchange theory (Blau, 1964), a humble leader will initiate a reciprocal relationship with his/her employees which, in turn, will result in positive employee outcomes that is employees' accountability. The results of this study are in line with the social exchange theory where there is a significant positive effect of leader humility on accountability both directly and indirectly through perceived organizational support. The results of this study contribute to the literature of accountability by demonstrating that the process of establishing employee accountability is not only affected by perceived organizational support but also by supportive role of leaders. Additionally, the findings of this study can also help companies to better understand how leader behavior can influence employee accountability, especially in the context of working from home conditions at the current COVID-19 pandemic.

MANAGERIAL IMPLICATIONS

Maintaining employee accountability is very important, considering that working from home due to the COVID-19 pandemic poses several challenges that can hinder work. This study analyses the process of establishing employee accountability by considering the leader and organizational aspects simultaneously. This study has succeeded in demonstrating the important role of leader in the establishment of employee accountability, in addition to the organizational roles that have been demonstrated in previous studies. Based on the results, we recommend organizations to focus on

monitoring and developing a learning mindset to introduce leader humility characteristics onto their leaders.

Furthermore, we suggest leaders to consider aspects of humility in their leadership. Leaders are encouraged to show appreciation toward their employee contributions, provide unique support for each employee, and involve them in decision making processes, since these are the leadership behaviors that can provide employees with a sense of security, empowerment, and inclusion during the pandemic (Zheng, 2020).

Aside from leader humility, organizations still need to display other forms of support, given that the positive influence of leader humility will be stronger if it is also assisted by a positive perception of organizational support. The implementation of flexible working hours, psychological and financial support, health protocols at workplace, and easy access to sick leave (Boichenko & Tymchenko, 2020) are some forms of support that organizations can consider in the current pandemic crisis. These strategies can be implemented in order to maximize the efforts for establishing employees' accountability, especially those who work from home.

Organizations can also develop an accountability system that is adjusted for the work from home conditions, considering that employee supervision is one of the challenges in the context of remote work. Several monitoring strategies such as the use of daily reports, employee attendance management application that can be accessed through cellphones or computers, and messaging applications that support communication during work from home can be considered (Wang, et al., 2020). Additionally, the accountability system should be designed or structured such that it ensures the enhancement of employees' belief that they are answerable to their work even within

the context of WFH which has low supervision. Such system will shape employee accountability by generating the perception that their work or actions will be evaluated by pertinent audiences (Han & Perry, 2019). Therefore, we suggest leaders to first discuss and make terms with their employees regarding performance expectations, performance assessment system, and feedback system in order to enhance employees' accountability (Hall et al., 2003).

CONCLUSION

This study shows the positive influence of leader humility on accountability, both directly and indirectly through perceived organizational support. The positive influence of leader humility on accountability will be stronger if it involves perceived organizational support. The results of this study have succeeded in demonstrating the process of how employee accountability is established, namely through the humble attitude of leader which led to a positive perception of organizational support and eventually trigger the employee accountability. These results contribute to the current literature by introducing leader humility as a leadership factor that can influence employee accountability. Based on the research results, leaders are encouraged to consider aspects of humility in their leadership by engaging in behaviors that show appreciation toward employee efforts, provide unique support for each employee, and involve employees in decision making process. Furthermore, unique forms of organizational support such as work facilities that incorporate technology, flexible working hours, and health protection, is also necessary to maximize the positive influence of leader humility on employee accountability during the current pandemic. Additionally, employees supervision through daily reports, online employee attendance, and messaging applications can also be considered by organizations as a part of an accountability system during remote working. ■

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