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STRATEGIC MANAGEMENT

ACCOUNTABILITY-ORIENTED LEADERSHIP PRACTICES AND ORGANIZATIONAL PERFORMANCE OUTCOMES IN CENTRAL GOVERNMENT MINISTRIES IN KENYA

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ABSTRACT

Purpose: This study examined the influence of accountability-oriented leadership practices on organizational performance outcomes in central government ministries in Kenya.

Design/Methodology: A pragmatist philosophy with a correlational cross-sectional design integrating quantitative and qualitative approaches was adopted. Primary data were collected from 264 employees across three central government ministries using structured questionnaires, supplemented by Key Informant Interviews with fifteen senior and technical officers. Data were analysed using descriptive statistics, Pearson correlation, and multiple regression.

Findings: Accountability-oriented leadership had a statistically significant positive effect on organizational performance ($B = .301$, $\beta = .286$, $p < .001$), recording the largest unstandardized coefficient and a strong bivariate correlation ($r = .687$, $p < .01$). Qualitative evidence identified audit recommendation closure lag as the primary constraint on the full realization of accountability-oriented leadership in the sampled ministries.

Practical Implications: Ministries should establish time-bound closure protocols for audit recommendations and embed accountability measures into routine performance review cycles rather than treating accountability as a periodic compliance exercise.

Originality: The study provides differentiated evidence on the performance contribution of accountability-oriented leadership within central government ministries, identifying the gap between accountability articulation and operational follow-through as a structural feature of the institutional context that existing studies have not examined.

Keywords: *accountability-oriented leadership, organizational performance, stewardship theory, public sector, Kenya.*

INTRODUCTION

Accountability has become a major concern in contemporary public administration, as governments face sustained pressure to demonstrate that public authority, public resources and institutional discretion are exercised in ways that create measurable value for citizens. Its scope extends beyond financial conformity to encompass accountability for decisions, resource utilization, ethical conduct, service provision, and responsiveness to performance and oversight information. According to Bovens, Schillemans and Goodin (2022), public accountability entails a relationship in which public actors are required to explain and justify their conduct, while Schedler, Diamond and Plattner (1999) emphasize that it involves both answerability and the possibility of enforcement. This suggests that the existence of reporting mechanisms alone is insufficient to demonstrate accountability; such mechanisms must also influence behaviour and institutional outcomes.

Within this broader governance agenda, accountability-oriented leadership focuses on how leaders make responsibility for decisions, resource use, performance outcomes and corrective action an integral part of organizational practice. This form of leadership is demonstrated through monitoring commitments, requiring credible explanations for performance shortfalls, ensuring transparent allocation of resources, applying consequence management consistently, and following up on oversight findings until they are addressed. This is particularly important in public institutions, where authority is delegated through formal structures and exercised on behalf of citizens, legislatures, oversight bodies and other stakeholders. Leadership therefore provides the practical connection between formal accountability structures and the processes through which institutional performance is achieved (Park and Kim, 2022; Dubnick and Frederickson, 2021).

A useful distinction can be made between compliance accountability and corrective accountability. Compliance accountability is demonstrated through adherence to rules, submission of required reports, observance of governance standards and participation in prescribed oversight processes. Corrective accountability extends beyond these requirements by ensuring that identified weaknesses, audit findings, performance gaps or control failures result in timely remedial action. This distinction is important because institutions may appear highly accountable procedurally while remaining comparatively unresponsive at the operational level. In such circumstances, accountability risks becoming documentary and retrospective rather than developmental and performance-enhancing (Dubnick and Frederickson, 2021; Bovens, Schillemans and Goodin, 2022).

Kenya's central government operates within an extensive accountability framework that includes performance contracting, results-based management, external audit, parliamentary oversight, internal control systems and public service performance evaluation. These reforms have strengthened the formal structures through which institutional performance and resource stewardship are assessed (Mwaura, 2024; Okwata, Wasike and Andemariam, 2022). Nevertheless, accountability and performance concerns remain evident. The Office of the Auditor General reported unsupported, irregular or misallocated public expenditure amounting to approximately KSh 145 billion across ministries and state departments during the 2022/2023 audit cycle, alongside audit recommendations that remained unresolved from previous reporting periods (OAG, 2023).

These concerns are particularly important in central government ministries because they play a central role in policy formulation, national programme coordination, resource allocation, regulation and service delivery. Their accountability processes are also shaped by hierarchical approval structures, statutory requirements, interdepartmental dependencies and multiple oversight arrangements. Consequently, an accountability finding may be formally acknowledged but still take considerable time to influence operational action. Central government ministries therefore provide an appropriate setting for understanding the relationship between accountability-oriented leadership and organizational performance, as well as the factors that may prevent this relationship from being fully realized.

Existing scholarship broadly links accountability practices with improved organizational outcomes, although research in Kenya has largely concentrated on county governments, state corporations, public universities and selected public agencies. Despite the distinctive role played by central government ministries in national administration, comparatively little is known about the contribution of accountability-oriented leadership to their performance. The present study addresses this empirical gap by examining the influence of accountability-oriented leadership practices on organizational performance outcomes in selected central government ministries in Kenya. In addition to estimating this relationship quantitatively, the study uses qualitative evidence to identify institutional factors that strengthen or constrain the translation of accountability into performance improvement.

Statement of the Problem

Organizational performance in Kenya's central government ministries remains below established expectations despite the existence of formal accountability mechanisms, including performance contracts, external audit and evaluation systems. According to the Public Service Commission Evaluation Report (2023), only 41 per cent of ministries, departments and agencies fully achieved their annual service delivery targets, while 59 per cent performed below expectations. The Office of the Auditor General further reported approximately KSh 145 billion in unsupported, irregular or misallocated expenditure across ministries and state departments, while critical audit recommendations from previous years remained unresolved (OAG, 2023). Internal Human Resource Management assessments also indicate that more than 32 per cent of public servants experience unclear role boundaries and overlapping mandates, which undermine both work efficiency and accountability.

These performance deficits persist not because accountability mechanisms are absent, but because a structural disconnect remains between the articulation of accountability and operational follow-through. Ministries produce audit reports, submit performance contract returns and participate in oversight processes, yet corrective operational action arising from accountability findings remains slow and inconsistent. Decision-making delays extending beyond three to four weeks, limited empowerment of frontline managers, and citizen satisfaction levels below 55 per cent in critical ministries point to an institutional environment in which accountability processes may generate substantial documentation without systematically translating into performance improvement (PSC, 2023).

Empirical studies in Africa and elsewhere demonstrate that accountability embedded within routine institutional norms and practices, rather than treated as an annual compliance exercise, can positively influence organizational performance (Molahosseini and Rajabdorri, 2024; Park and Kim, 2022; Dubnick and Frederickson, 2021). Kenyan studies, however, have concentrated mainly on county governments, state corporations and public agencies, leaving central government ministries comparatively under-studied. The study therefore sought to determine the influence of accountability-oriented leadership practices on organizational performance outcomes in central government ministries in Kenya and to explain the institutional conditions under which this relationship is strengthened or constrained.

Research Objective

The study sought to examine the influence of accountability-oriented leadership practices on organizational performance outcomes in central government ministries in Kenya.

Research Hypothesis

H0: There is no statistically significant effect of accountability-oriented leadership on organizational performance in central government ministries in Kenya.

LITERATURE REVIEW

The literature review integrates the theoretical foundation of the study with empirical evidence concerning the relationship between accountability-oriented leadership and organizational performance. It first presents Stewardship Theory as the principal theoretical lens for understanding responsible leadership behaviour and subsequently synthesizes evidence from public-sector contexts to establish the empirical gap addressed by the study.

Stewardship Theory

This study was grounded in Stewardship Theory, developed by Davis, Schoorman and Donaldson (1997), which argues that leaders within organisational settings are not necessarily opportunistic agents but can act as responsible stewards of institutional resources. The theory proposes that when organisational leaders occupy positions of trust and receive appropriate structural support, they are more likely to act in the interests of the organization and its stakeholders rather than pursue personal interests at institutional expense (Davis, Schoorman and Donaldson, 1997; Van Puyvelde et al., 2012). Stewardship Theory therefore provides a direct rationale for accountability-oriented leadership by explaining why leaders may adopt transparency, performance monitoring and responsible resource utilization as expressions of institutional commitment rather than merely as responses to external scrutiny.

Three assumptions of the theory are particularly relevant to the public-sector context. First, leaders may be intrinsically motivated by public service, institutional achievement and organisational reputation, making them receptive to accountability mechanisms that reinforce their professional identity (Davis, Schoorman and Donaldson, 1997). Second, organisational systems that combine managerial discretion with clear accountability mechanisms may generate stronger outcomes than arrangements based solely on monitoring and control. Third, the development of trust, shared purpose and identification with institutional objectives increases the likelihood that leaders will internalize organisational goals and voluntarily demonstrate stewardship behaviour. Within government ministries, formal accountability mechanisms such as audit reports, performance contracts and parliamentary oversight can therefore support continuous organisational improvement rather than serving only as instruments of retrospective blame.

One recognized limitation of Stewardship Theory is its assumption of leader benevolence, which may not apply consistently in institutional environments characterized by political patronage, competition for resources or weak enforcement (Van Puyvelde et al., 2012; Keay, 2017). The Kenyan public sector illustrates the importance of this qualification because audit recommendations may remain unresolved across several reporting periods despite the existence of formal accountability systems. Accordingly, the theory was applied in this study without assuming that stewardship motivation is homogeneous across leaders or institutions. The qualitative component was therefore used to examine the conditions that facilitate the translation of accountability-oriented leadership into performance outcomes, as well as those that weaken or delay that relationship.

Empirical Review

Governments and public institutions are increasingly under pressure to demonstrate substantive performance, resulting in growing scholarly attention to accountability-oriented leadership. Evidence from different institutional contexts generally suggests that transparent allocation of responsibilities, active monitoring and timely responses to accountability findings are associated with improved organisational outcomes, although the strength and nature of this relationship vary across contexts.

Molahosseini and Rajabdorri (2024) examined the relationship between financial accountability practices and organisational performance among public-sector managers in Iran. Using a quantitative cross-sectional design and structural equation modelling based on data from 200 senior managers, the study established that financial accountability positively influenced organisational performance. Transparent resource management and regular reporting emerged among the more influential predictors of performance. The findings demonstrate that accountability can extend beyond a compliance requirement when financial oversight is deliberately used to support organisational performance improvement.

Park and Kim (2022) examined accountability mechanisms and organisational performance in South Korean government agencies using a mixed-methods design that combined survey data from 380 public servants with content analysis of accountability reports. Agencies characterized by systematic monitoring, transparent reporting and timely follow-up on findings recorded higher performance scores for efficiency and service-quality indicators. The authors concluded that accountability produces stronger outcomes when it is treated as a continuous managerial process rather than as a periodic or retrospective event.

Dubnick and Frederickson (2021) examined accountability in American public institutions through both conceptual and empirical analysis, drawing on longitudinal case evidence and secondary performance data. Their analysis indicated that accountability is more likely to improve performance when leaders use findings to initiate corrective action and organisational learning. Conversely, when accountability is framed primarily around blame allocation, it may encourage defensive organisational behaviour. This distinction is relevant to Kenya's public sector, where formal audit and performance reports may be completed without a corresponding pace of operational correction.

Evidence from Kenya points in a similar direction. Omolo Awino (2025), using a descriptive survey involving 215 respondents from national government institutions, found that transparency, responsibility and compliance positively influenced organisational performance, with responsibility orientation producing the strongest effect. Similarly, Okwata, Wasike and Andemariam (2022) found that an accountability-oriented organisational culture at the Kenya Wildlife Service strengthened governance compliance, employee productivity and service quality. These findings suggest that the quality of leadership engagement with accountability mechanisms may be as important as the formal presence of the mechanisms themselves.

Bovens, Schillemans and Goodin (2022) distinguish vertical accountability to oversight bodies, horizontal accountability across institutions, and social accountability to citizens and civil society. Their framework suggests that performance benefits are more likely when leaders engage with accountability across these different dimensions rather than treating accountability as a one-directional reporting requirement. Earlier, Schedler, Diamond and Plattner (1999) differentiated answerability from enforcement, arguing that accountability without the possibility of consequences may become largely ceremonial. These perspectives collectively reinforce the importance of examining not only the existence of accountability arrangements but also how leaders translate those arrangements into action.

Despite this body of evidence, a specific empirical gap remains. Existing studies in Kenya have not directly isolated the influence of accountability-oriented leadership practices on organisational performance outcomes within central government ministries, which operate under a distinctive combination of performance contracting, audit oversight, statutory mandates and hierarchical decision-making structures. This study addresses this gap using evidence from the Ministry of Public Service, Human Capital Development and Special Programs, the National Treasury and Economic Planning, and the Ministry of Interior and National Administration.

RESEARCH METHODOLOGY

The study adopted a pragmatist philosophy and a mixed-methods correlational design within a cross-sectional survey framework. Pragmatism was appropriate because accountability-oriented leadership encompasses both measurable institutional behaviour and interpretative perceptions concerning the authenticity and effectiveness of accountability practices. Combining quantitative and qualitative evidence enabled the study to estimate relationships while also explaining how accountability mechanisms operated within the institutional context (Creswell and Plano Clark, 2018). The correlational design was appropriate because it enabled examination of the direction and strength of relationships among organisational variables without manipulating the organisational environment (Bryman, 2016).

The target population comprised employees from strategic and operational units in three central government ministries: the Ministry of Public Service, Human Capital Development and Special Programs; the National Treasury and Economic Planning; and the Ministry of Interior and National Administration. The ministries were purposively selected because they represent central administrative, planning, coordination and oversight functions within Kenya's public sector. From an accessible population of 1,240 employees, a sample of 302 respondents was determined using Yamane's (1967) formula at a 95 per cent confidence level. A two-stage stratified random sampling procedure was then applied, whereby employees were first grouped into senior management, middle-level officers and junior staff, after which simple random sampling was undertaken within each stratum.

Primary quantitative data were collected using structured questionnaires containing five-point Likert-scale items ranging from 1 = Strongly Disagree to 5 = Strongly Agree. Accountability-oriented leadership was assessed using ten items covering performance monitoring, audit follow-up, consequence management, transparent decision-making, resource stewardship and compliance assurance. Organisational performance was similarly measured using ten items relating to service efficiency, target achievement, governance compliance, service quality and resource utilization efficiency. The quantitative instrument was supplemented by Key Informant Interviews involving fifteen senior and technical officers drawn from audit, finance, monitoring and evaluation, human resources, procurement, policy, ICT, legal, field operations, communications and administrative functions across the three ministries.

Quantitative data were analysed using SPSS through descriptive statistics, Pearson correlation and multiple linear regression. Before regression analysis, diagnostic assessment included the Durbin-Watson statistic for autocorrelation, Variance Inflation Factors and tolerance statistics for multicollinearity, and an ANOVA test for linearity. Qualitative interview data were analysed thematically and used to corroborate, contextualize and extend the quantitative findings. Integration took place at the interpretation stage, where themes generated from the interviews were used to explain statistical patterns, particularly the distinction between formal compliance and timely corrective action.

FINDINGS AND DISCUSSION

Response Rate

Of the 302 questionnaires administered, 264 were completed and returned in usable form, yielding a response rate of 87.4 per cent. This response rate exceeds the recommended 70 per cent benchmark for organisational surveys (Kothari, 2014; Cohen, Manion and Morrison, 2018) and maintains the statistical power upon which the sample computation was based. In addition, fifteen Key Informant Interviews were successfully conducted with senior and technical officers across the three ministries, providing qualitative depth regarding how accountability-oriented leadership is practiced within the institutions.

Demographic Characteristics of Respondents

Respondents were profiled by years of service, current cadre, educational attainment, and employment category to establish the breadth of institutional experience represented in the sample. Table 1 presents the consolidated demographic profile of the 264 questionnaire respondents.

Table 1: Demographic Characteristics of Respondents (N = 264)

Characteristic	Category	Frequency	Percent
Years of Service	Less than 1 year	30	11.4
	1 to 5 years	44	16.7
	6 to 10 years	73	27.8
	11 to 15 years	76	28.9
	Above 15 years	41	15.2
Current Cadre	Senior Management	53	20.1
	Middle Level	66	25.0
	Technical/Professional	91	34.5
	Support Staff	54	20.5
Education	Diploma	75	28.4
	Bachelor's Degree	70	26.5
	Master's Degree	89	33.7
	Doctorate	30	11.4
Employment Category	Permanent and Pensionable	115	43.6
	Contract	133	50.4
	Intern	16	6.1

Note. Source: Field Data (2026).

Respondents were generally experienced, with 71.9 percent having served in their ministries for more than five years, providing sufficient institutional exposure to assess how accountability-oriented leadership practices had been exercised within the sampled ministries. Representation across all four cadre categories, from senior management (20.1 percent) to support staff (20.5 percent), enabled the study to capture perspectives from officers who exercise accountability responsibilities as well as those affected by accountability decisions. Postgraduate qualification holders accounted for 45.1 percent of the sample, providing a well-qualified respondent base for assessing leadership practices.

Reliability and Validity

Reliability and construct adequacy were assessed before the substantive analyses were undertaken. Table 2 summarizes the Cronbach's Alpha coefficients, Kaiser-Meyer-Olkin statistics, and Bartlett's Test of Sphericity results for the two focal constructs.

Table 2: Reliability and Validity Results

Construct	Items	α	KMO	χ^2	p
Accountability Oriented Leadership	10	.884	.796	128.367	< .001
Organizational Performance	10	.919	.830	183.895	< .001

Note. α = Cronbach's Alpha. KMO = Kaiser-Meyer-Olkin measure. χ^2 = Bartlett's Test of Sphericity approximate chi-square.

Accountability-oriented leadership recorded a Cronbach's Alpha of .884, indicating good reliability, while organizational performance recorded .919, indicating excellent reliability. Both coefficients exceeded the .70 threshold recommended by Nunnally and Bernstein (1978) and Field (2018). The KMO values of .796 and .830 respectively confirmed adequate sampling adequacy for factor analysis. Bartlett's Test of Sphericity was significant for both constructs ($p < .001$), confirming that the items within each construct were sufficiently interrelated to support composite measurement.

Descriptive Findings

Accountability-Oriented Leadership

Descriptive analysis was first undertaken to establish how respondents assessed the individual practices constituting accountability-oriented leadership. Table 3 reports the response distributions, item means, standard deviations, and overall construct score.

Table 3: Descriptive Statistics for Accountability-Oriented Leadership

Statement	SD%	D%	N%	A%	SA%	M	SD
Leaders hold themselves and teams accountable for performance.	6.44	19.70	0.00	66.67	7.20	3.48	1.10
Performance monitoring systems are used to track accountability.	8.33	20.08	0.00	62.50	9.09	3.44	1.16
Audit recommendations are addressed in a timely manner.	22.35	12.50	0.00	54.17	10.98	3.19	1.40

Statement	SD%	D%	N%	A%	SA%	M	SD
Consequence management is applied consistently.	5.30	22.73	0.00	22.73	49.24	3.88	1.40
Transparency is maintained in resource allocation decisions.	6.06	22.73	0.00	67.05	4.17	3.41	1.05
Compliance with governance standards is actively enforced.	9.47	3.41	0.00	36.36	50.76	4.16	1.29
Overall						3.61	1.27

Note. SD = Strongly Disagree; D = Disagree; N = Neutral; A = Agree; SA = Strongly Agree; M = Mean; SD = Standard Deviation. Source: Field Data (2026).

Accountability-oriented leadership recorded an overall mean of 3.61 (SD = 1.27), the joint highest mean among the four strategic leadership dimensions examined. Compliance with governance standards being actively enforced recorded the highest item mean (M = 4.16, SD = 1.29), with 50.76 percent of respondents in strong agreement, indicating that formal governance compliance is perceived as an institutional strength. In contrast, timely attention to audit recommendations recorded the lowest mean (M = 3.19, SD = 1.40), with 22.35 percent in strong disagreement. The result points to audit follow-through as the weakest component of the accountability process.

The pattern reveals an important distinction between compliance accountability and corrective accountability. Ministries demonstrate relatively strong adherence to formal governance requirements, regulatory frameworks, and procedural standards, but are less consistent in the operationally demanding task of converting audit findings and performance gaps into timely corrective interventions. This pattern is consistent with Stewardship Theory's proposition that stewardship behaviour may be readily expressed through structural compliance mechanisms, whereas proactive corrective action depends more heavily on an institutional culture of responsibility and discretion (Davis, Schoorman and Donaldson, 1997; Keay, 2017).

Organizational Performance

The organizational performance construct was examined across efficiency, target achievement, governance compliance, service quality, and resource utilization indicators. Table 4 presents the descriptive results for these performance outcomes.

Table 4: Descriptive Statistics for Organizational Performance

Statement	SD%	D%	N%	A%	SA%	M	SD
Tasks are completed efficiently across departments.	3.04	24.71	0.00	65.78	6.46	3.48	1.03
Service delivery procedures promote operational efficiency.	21.21	6.82	0.00	68.94	3.03	3.26	1.29
Organizational performance targets are consistently met.	12.88	15.15	0.00	50.00	21.97	3.53	1.33
Governance requirements are consistently adhered to.	7.95	20.08	0.00	20.83	51.14	3.87	1.42
The Ministry consistently delivers high quality services.	11.36	16.67	0.00	33.33	38.64	3.71	1.41
Resources are utilized efficiently to support operations.	13.26	14.77	0.00	46.59	25.38	3.56	1.36
Overall						3.61	1.28

Note. Source: Field Data (2026).

Organizational performance recorded an overall mean of 3.61 (SD = 1.28), identical to the accountability-oriented leadership mean. Governance adherence recorded the highest item mean (M = 3.87, SD = 1.42), while service delivery efficiency recorded the lowest (M = 3.26, SD = 1.29). Notably, both accountability-oriented leadership and organizational performance recorded their strongest assessments on governance and compliance items, while their weaker assessments concerned operational efficiency and corrective action. This descriptive symmetry suggests alignment between the character of accountability practised and the pattern of performance achieved.

Diagnostic Tests

The Durbin-Watson statistic was 2.003, indicating no evidence of problematic first-order autocorrelation. The VIF for accountability-oriented leadership was 1.848, with a tolerance value of .541; both were within acceptable thresholds (VIF < 10; tolerance > .10), indicating that multicollinearity was not a concern (Field, 2018). The ANOVA test for linearity showed that the linear component between accountability-oriented leadership and organizational performance was significant ($F = 238.690$, $p < .001$), while the deviation from linearity was non-significant ($F = 1.130$, $p = .334$). These results supported the suitability of the linear regression model for the inferential analysis.

Inferential Analysis

Correlation Analysis

Pearson correlation analysis was used to establish the direction and strength of the bivariate association between accountability-oriented leadership and organizational performance. The resulting correlation coefficient is presented in Table 5.

Table 5: Pearson Correlation Between Accountability-Oriented Leadership and Organizational Performance

Variable	AOL	OP
Accountability Oriented Leadership (AOL)	—	
Organizational Performance (OP)	.687**	—

Note. **p < .01 (2-tailed). N = 264.

The Pearson correlation between accountability-oriented leadership and organizational performance was $r = .687$ ($p < .01$), indicating a strong positive bivariate association. The coefficient ranked second among the four strategic leadership dimensions, marginally below participative decision making ($r = .701$) and marginally above strategic direction setting ($r = .685$). The result provides preliminary evidence that stronger accountability-oriented leadership is closely associated with higher organizational performance.

Regression Analysis

Multiple linear regression was conducted to test the null hypothesis while isolating the unique contribution of accountability-oriented leadership from the variance shared with the other strategic leadership dimensions. The model summary, overall significance test, and predictor coefficients are presented sequentially in Tables 6, 7, and 8.

Table 6: Model Summary

R	R^2	Adjusted R^2	SE of Estimate
.830	.689	.684	.319

Note. Predictors: (Constant), Adaptive Leadership, Accountability-Oriented Leadership, Participative Decision Making, Strategic Direction Setting. Dependent Variable: Organizational Performance.

The model summary indicates a strong overall relationship between the four strategic leadership dimensions and organizational performance, with R = .830 and R^2 = .689. Table 7 tests whether this combined explanatory model is statistically significant.

Table 7: ANOVA for the Regression Model

Source	SS	df	MS	F	Sig.
Regression	58.225	4	14.556	143.159	.000
Residual	26.335	259	0.102		
Total	84.559	263			

Note. Dependent Variable: Organizational Performance.

The ANOVA result confirms that the regression model was statistically significant, $F(4, 259) = 143.159$, $p < .001$. Having established the overall model significance, Table 8 presents the individual coefficients used to evaluate the unique contribution of accountability-oriented leadership while controlling for the other leadership dimensions.

Table 8: Regression Coefficients

Predictor	B	SE	β	t	Sig.

(Constant)	.047	.167		0.283	.778
Strategic Direction Setting	.231	.046	.242	5.050	.000
Participative Decision Making	.271	.043	.300	6.296	.000
Accountability Oriented Leadership	.301	.046	.286	6.548	.000
Adaptive Leadership	.199	.045	.196	4.433	.000

Note. Dependent Variable: Organizational Performance. B = unstandardized coefficient; SE = standard error; β = standardized coefficient. The accountability-oriented leadership row is the focal predictor.

When the four dimensions of strategic leadership were considered together, they accounted for 68.9 per cent of the variance in organisational performance ($R^2 = .689$). Accountability-oriented leadership ($B = .301$, $SE = .046$, $\beta = .286$, $t = 6.548$, $p < .001$) was found to have a statistically significant positive effect on organisational performance. Thus, the null hypothesis that accountability-oriented leadership has no statistically significant effect on organisational performance in central government ministries in Kenya was rejected.

The unstandardized coefficient for accountability-oriented leadership ($B = .301$) was the largest among the four leadership dimensions. Because unstandardized coefficients are scale dependent, the standardized coefficients provide the more appropriate basis for comparing relative predictor strength. On this basis, accountability-oriented leadership ($\beta = .286$) recorded the second-largest standardized effect, behind participative decision-making ($\beta = .300$), confirming that it made a substantial unique contribution to organizational performance.

Qualitative Evidence

The statistically significant positive effect of accountability-oriented leadership was confirmed by the Key Informant Interviews, which added explanatory depth to the descriptive gap between governance compliance and audit follow-through. Respondents from audit, finance, and monitoring and evaluation functions reached a similar conclusion: accountability mechanisms are structurally in place and operational in practice, but the closure of accountability findings remains the weakest link in the accountability chain.

One respondent from an audit function pointed out that "accountability oriented leadership is the number one leadership practice as without accountability all leadership practices lose their operational teeth" (KII, 2026). Another respondent commented that "the timeframe for closure is frequently longer than the recommended time, not because of disagreement with the recommendations, but due to other operational priorities and processing delays" (KII, 2026). A third respondent stated that "accountability is good, in theory and in the formal governance reporting process, but correcting identified gaps does not occur as quickly as it should, due to the approval layers and the process of resource reallocation" (KII, 2026).

These accounts help explain both the strength and the limitations of the inferential finding. The relatively large coefficient of B = .301 suggests that where accountability is effectively implemented, its contribution to performance is substantial. At the same time, the relatively low descriptive mean for audit follow-through (M = 3.19) indicates an implementation constraint. The evidence therefore suggests that there is no resistance to accountability in principle; rather, the structures required to link findings to timely corrective action remain insufficiently developed. The two strands of evidence reveal that the performance gains associated with accountability-oriented leadership are substantial but limited by the responsiveness and consistency of institutional processes.

Discussion of Findings

The findings of this study are consistent with the broader body of empirical evidence, as accountability-oriented leadership had a statistically significant positive effect on organisational performance ($B = .301$, $\beta = .286$, $p < .001$). Molahosseini and Rajabdorri (2024) found that financial accountability had a significant positive effect on the performance of public-sector institutions in Iran, particularly when it was embedded within management processes through transparent resource management and regular reporting. Similarly, Park and Kim (2022) established a positive relationship between internal accountability leadership and the performance of government agencies, concluding that accountability generates greater value when viewed as an ongoing managerial process rather than merely as a compliance exercise.

The findings are also consistent with Kenyan evidence. According to Omolo Awino (2025), responsibility orientation produced the strongest performance effect among accountability dimensions in national government institutions, while Okwata, Wasike and Andemariam (2022) linked an accountability-oriented organisational culture at the Kenya Wildlife Service to stronger governance compliance and service quality. The present study builds on these findings by focusing specifically on accountability-oriented leadership in central government ministries and by identifying delays in the closure of audit recommendations as a particular institutional constraint on its contribution to performance.

The qualitative evidence further clarifies the distinction between compliance accountability and corrective accountability. Governance compliance and formal reporting appear to be relatively well embedded, whereas corrective follow-through is constrained by approval chains, resource reallocation procedures and competing operational demands. This pattern extends Dubnick and Frederickson's (2021) distinction between productive and punitive accountability by highlighting a form of delayed accountability in which findings are accepted and formally acknowledged but are not translated into corrective action in a timely manner. The outcome helps explain why an institution may display strong compliance indicators while demonstrating lower levels of operational responsiveness.

The findings also extend the application of Stewardship Theory. The statistically significant positive effect is consistent with the proposition that leaders can demonstrate responsible stewardship of organisational resources and outcomes. However, delays in audit closure show that stewardship motivation may be insufficient where institutional arrangements create barriers between identifying a problem and accessing the authority and resources required to address it. Stewardship Theory therefore helps explain the behavioral orientation underlying accountability, while the findings demonstrate that its performance consequences are also shaped by the institutional context within which corrective actions are implemented (Van Puyvelde et al., 2012; Keay, 2017).

CONCLUSIONS

The study established a statistically significant positive effect of accountability-oriented leadership on organizational performance in central government ministries in Kenya ($B = .301$, $\beta = .286$, $p < .001$), together with a strong bivariate correlation ($r = .687$). The null hypothesis was therefore rejected. Among the four strategic leadership dimensions included in the regression model, accountability-oriented leadership recorded the largest unstandardized coefficient and the second-largest standardized coefficient, indicating a substantial unique contribution to organizational performance.

The study also concluded that the performance potential of accountability-oriented leadership is constrained by a weak structural connection between compliance accountability and corrective accountability. While governance compliance and formal accountability reporting are relatively strong, the translation of audit recommendations and performance review findings into timely corrective action is hindered by approval processes, competing priorities and resource reallocation procedures. The main performance challenge is therefore the speed and consistency with which recognized accountability findings are translated into operational closure.

RECOMMENDATIONS

First, central government ministries should establish time-bound closure mechanisms for audit recommendations, with maximum response periods specified according to the category and severity of each finding. The status of audit closures should be incorporated into quarterly performance reports, while Internal Audit Committees should report both closure rates and newly identified findings to the Accounting Officer. This would transform audit follow-through into an institutionalized and monitored obligation.

Second, the Ministry of Public Service, Human Capital Development and Special Programs should incorporate accountability closure metrics into the performance contracting system. In addition to compliance and service-delivery targets, performance contracts should include indicators on the proportion of audit recommendations closed within the stipulated period, the proportion of performance improvement plans completed on time, and the proportion of corrective actions implemented. These indicators would help establish a clearer relationship between accountability practices and institutional performance.

Third, ministries should incorporate accountability into routine operational review processes rather than relying on it primarily as a mechanism activated during periodic external audits. Unit heads could be required to provide monthly departmental briefings on progress towards addressing identified gaps and implementing agreed corrective actions. The Kenya School of Government should support this institutional practice by strengthening leadership development modules on translating accountability findings into practical operational improvement plans for senior and middle-level officers.

Suggestions for Further Research

Further research should examine the factors influencing delays in the closure of audit recommendations within central government ministries, with particular attention to the distinct effects of procedural complexity, resource limitations, leadership prioritization and institutional culture. Longitudinal designs would be especially useful in determining whether time-bound closure practices lead to measurable improvements in accountability outcomes and organisational performance. Comparative studies across ministries with different accountability cultures could also help establish whether the compliance-corrective accountability gap identified in this study is systemic or varies according to ministry-level leadership and institutional arrangements.

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