



The Link Between Authentic Leadership, Work Meaningfulness, and Work Engagement in Auditors

Annisa Vitasari¹ and Andi Ina Yustina²✉

^{1,2}Department of Accounting, Faculty of Business, President University, Indonesia

ARTICLE INFO

Article History:

Submitted December 13th, 2022

Revised January 13th, 2023

Accepted September 12th, 2023

Published September 30th, 2023

Keywords:

Authentic Leadership; Work Meaningfulness; Work Engagement

ABSTRACT

Purpose : This study examines whether authentic leadership of external auditors' leader affect work engagement and if so, whether the effect is mediated by work meaningfulness.

Method : Data were collected using a web-based questionnaire from 159 external auditors in Jakarta, Indonesia and used SEM-PLS approach to test the hypotheses.

Findings : The findings indicated that authentic leadership had significant effect on work meaningfulness and work engagement, and all dimensions of authentic leadership and work engagement had significant correlation. Moreover, work meaningfulness was found to be partially mediate the relationship between authentic leadership of external auditors' leader and work engagement among external auditors and their leader

Novelty : This is one of the first studies to look at the conduct of auditors from the Big Four and non-Big Four firms in a public accounting firm across all dimensions of authentic leadership, work meaningfulness, and work engagement.

© 2023 The Authors. Published by UNNES. This is an open access article under the CC BY license (<http://creativecommons.org/licenses/by/4.0/>)

INTRODUCTION

Auditing is the activities conducted by the hierarchical team where specific tasks of audit assignments are distributed downward to organizational levels to achieve the organizational objective economically and effectively. It means that the teams' capability, teamwork, and individual assessments of the evidence provided are affecting the quality of audit opinion as the output of auditing activity. Furthermore, the leaders' style is also essential in determining the auditors' behavior (Chang, 2004) toward audit evidence provided, for example, the Enron and Lehman Brothers scandal involving big accounting firms like Arthur Andersen and EY (Monahan, 2012). These scandals are caused by unethical behavior conducted by the audit team, including the leader, and produce results lack of public trust in accounting professions, especially accountants and auditors (Monahan, 2012; Walker, 2005). Authentic leadership theory exists based on the principles of morality and ethics (Walumbwa et al., 2008).

This theory has been noticed starting from positive leadership theory, which became a trend (Oh et al., 2018). Liu et al. (2017) stated that authentic leadership might overlap with other leadership styles. Nevertheless, researchers who discussed authentic leadership (AL) (e.g., Avolio & Gardner, 2005; Avolio et al., 2004) also denoted that AL has its characteristic regarding the theoretical fundamentals itself, which differentiate AL from other leadership styles (Liu et al., 2017). Avolio et al. (2004) interpreted AL as a "root construct," which means that authentic leadership is a basis that forms other positive leadership theories, like servant, transformational, & spiritual leadership. Specifically, AL focuses on being a good role model in leader-follower development by showing integrity, superior ethical standards, and honesty (Avolio et al., 2004).

There are two motivations behind this study. The first motivation is to expand the research from Mostafa & El-Motalib (2018) by testing role of other leadership styles to work attitudes of employees, such as work engagement (WE). They suggest to test prior researchers have examined AL (e.g., Giallonardo et al., 2010; Joo et al., 2016; Wong et al., 2010). For example, studies from Giallonardo et al. (2010) and Wong et al. (2010) examined AL to work engagement (WE), and the finding from both studies indicated a significant positive relationship. Other studies from Joo et al. (2016) also examined the effect of AL on WE using different samples from previous studies (Giallonardo et al., 2010; Wong et al., 2010), and the result was found insignificant. In conclusion, there are incon-

* E-mail: a.inayustina@gmail.com

Address: Jababeka Education Park, Jl. Ki Hajar Dewantara, RT.2/RW.4, Mekarmukti, Cikarang Utara, Bekasi Regency, Indonesia

sistent findings regarding the correlation between AL and WE. Considering inconsistent results from those studies, this study would like to re-examine the relation of AL on WE in accounting literature, using external auditors in Jakarta, Indonesia, as the sample.

This study wants to contribute to accounting literature because the effect of AL on the WE in external auditors in Jakarta, Indonesia, has yet to be examined. Previous studies have examined the correlation between AL and WE of the nurse in Ontario (e.g., Giallonardo et al., 2010; Wong et al., 2010), employees in large-for-profit Korean companies (Joo et al., 2016), and employees in a national petroleum company in UAE (Zaabi et al., 2016). These showed that several researchers were interested in examining the correlation between AL and WE, making this topic necessary to be discussed in several organizations. A study from Rantika & Yustina (2017) also examined the correlation between leadership styles and WE, but they specifically discussed external auditors' ethical leadership in Jakarta. Furthermore, this study also considered work engagement an essential variable to be discussed because external auditors work as a team, and the engagement among leaders and followers should be analyzed.

The second motivation is to fill the gap from the previous study by Wong et al. (2010). They stated they needed clarification on how authentic leaders can affect followers' outcomes and work attitudes. Wong et al. (2010) have expected that other variables could mediate the correlation between AL and WE. Moreover, Bailey & Madden (2016) stated that meaningfulness among the followers would arise if there is an authentic connection. Based on the statement from Bailey & Madden (2016), the researcher concluded that work meaningfulness (WM) could mediate the correlation between AL and WE.

To the best of the researcher's knowledge, the correlation between AL and work meaningfulness (WM), including analyzing its dimensions, has yet to be empirically examined. The researcher felt necessary to test the correlation between the dimensions of AL and WM because all dimensions of AL are a reflection of AL as a latent variable. So, the researcher wants to examine how significant all dimensions of AL are in describing AL as a latent variable and its effect on work meaningfulness.

Theories of the development of authentic leadership (AL) rooted in society's recognition of the emerging demand for a positive leadership style included being more transparent, sincere, and ethical behavior (Gardner et al., 2011; Oh et al., 2018). Authentic leadership became a basic concept in most of the studies that have been published (Gardner et al., 2011). Nevertheless, limited empirical studies examined AL (Walumbwa et al., 2008). Then, many researchers have developed and proposed their conceptualizations on empirical studies of AL (Peus et al., 2012).

Coming from Greek philosophy, authenticity has a meaning "thine own self be true" (Gardner et al., 2005), where authentic leaders will act according to values that they believe by involving in the development of their followers and building the environment of the organization positively based on trust from their followers (Luthans & Avolio, 2003; Walumbwa et al., 2008). Luthans & Avolio (2003) also interpreted AL as a process that results in fostering positive self-development & greater self-awareness. Also, Gardner et al. (2011) examined that authentic leaders would result in positive outcomes through collaboration and communication between them and their followers. Furthermore, AL could influence followers' psychological condition, behavior, and performance, including engagement in the working environment (Walumbwa et al., 2010; Wong et al., 2010).

Prior literature (Walumbwa et al., 2008) has developed four dimensions of AL. There are four dimensions of AL (Walumbwa et al., 2008): self-awareness, relational transparency, internalized moral perspective, and balanced processing. Self-awareness defined that authentic leaders would act and think based on knowledge of their strengths and weaknesses, which are recognized by others (Avolio et al., 2004). Relational transparency means that authentic leaders bravely show their self-authenticity to their subordinates, either good or bad (Qian et al., 2012), and ignore the barriers when communicating their feelings and thoughts to subordinates (Gardner et al., 2005).

An internalized moral perspective means that authentic leaders must show their authentic behaviors and consistently behave according to the values they believe in for their employees (Avolio et al., 2004). The last dimension is balanced processing. Leaders will make decisions based on the relevant information with objective analysis (Walumbwa et al., 2008) and collect unbiased interpretations from self-related (Gardner et al., 2005).

The prior researchers have examined the effect of AL on followers' attitudes and behavior through different models (e.g., Avolio et al., 2004; Gardner et al., 2005; Ilies et al., 2005). Avolio et al. (2004) have examined a research framework combining emotion, trust, positive organizational behavior (such as work engagement), and identity theories to explain how authentic leaders can influence followers' attitudes and behavior. The study from Ilies et al. (2005) also included followers in their model because they recognized that followers were essential in building the leadership model. Even though every scholar has examined different models between one, they all point out authentic leadership as establishing a mental process and agree that employees' behavior would be affected by authentic leadership through an underlying structure (Liu et al., 2017).

It is necessary to define the difference between work meaningfulness and the meaning of work. Both terms are conceptually different from each other, even though these terms have been used consecutively by several researchers (Bailey & Madden, 2016; Rosso et al., 2010). Rosso et al. (2010) defined meaning, in particular, as an output from the process of making sense of something, while meaningfulness is defined as the significance of the degree of something that holds by an individual. Rosso et al. (2010) conceptualized WM as something significant people perceive in their work. Work meaningfulness is considered purposeful and can lead people to positive reflection on their work (Jiang & Johnson, 2018), and it can influence the outcomes of employees (Rosso et al., 2010). Moreover,

Rosso et al. (2010) defined that work meaningfulness could impact job-related such as job performance, job satisfaction, empowerment, work motivation, career development, and engagement.

Work engagement (WE) is an outcome from an individual that attracts researcher interest (Weigl et al., 2014). Previous scholars (e.g., Christian, et al., 2011; Saks, 2006) conceptualized WE as the characteristic of constant attributes that does not matter to any particular object, such as individual, event, and behavior. Schutte et al. (2000) characterized work engagement as the employees' energetic state when they committed to working confidently and effectively and performed their best. Schaufeli et al. (2002) have defined the dimensions of WE: vigor, dedication, and absorption.

Schaufeli et al. (2002) examined vigor as someone who has mental strength, persistence, high energy levels while finishing his work, and willingness to use his effort in others' work. Dedication is when individuals are enthusiastic and feel the pride to be involved in their work. At the same time, absorption is the state of someone who is entirely concerned and merrily engaged with work and work situations (Schaufeli et al., 2002). A prior study from Schaufeli et al. (2006) extended a short version of WE, or UWES (Utrecht Work Engagement Scale), to measure the three dimensions above.

The current study proposed that AL from a leader would affect followers' work engagement positively. The linking theory among AL and followers' attitudes, such as WE, supports understanding the relationship between authentic leaders and followers (Avolio et al., 2004). The study from Avolio et al. (2004) suggested that authentic leaders can improve followers' engagement by enhancing their leader and organization recognition, building their trust and optimism, and promoting hope and positive emotions.

Authentic leaders will focus on being role models with high positive capacities, such as ethical standards, honesty, and integrity, when building leader and follower relationships (Wong et al., 2010). Afterward, these positive capacities will result in followers' behavior, such as increasing their performance, reducing turnover intention, and showing extraneous effort (Avolio et al., 2004). Moreover, an authentic leader will make organizational climates more embracing and free from injustice and serve a higher chance of developing self-capacity (Gardner et al., 2005).

The previous scholar has supported the relationship between AL and WE with empirical evidence (Bamford et al., 2013). The impact of AL showed the higher levels of work engagement and dedication that followers experienced. Examining the auditor's perception of AL might enlarge the understanding of how auditor leaders affect lower levels of auditors' outcomes, especially work engagement. Hence, the researcher proposes the following hypothesis from the explanation above.

H₁: Authentic leadership positively influences work engagement

AL is drawing from positive leadership modeling by taking care of followers' development (Gardner et al., 2005; Luthans & Avolio, 2003). Authentic leaders try to communicate and collaborate with their followers to produce positive outcomes (Gardner et al., 2011). Balance processing, as the dimension of AL, describes authentic leaders as leaders willing to solicit views from their followers before making decisions even though it is threatening their position (Gardner et al., 2005; Walumbwa et al., 2008). Considering followers' views makes them more confident because their speaking matters in decision-making.

This condition will make the followers perceive higher work meaningfulness because they feel valued (Stephens & Carmeli, 2017). Additionally, meaningfulness will arise when an individual feels an authentic connection between their life and work purpose (Bailey & Madden, 2016). Hence, the researcher proposes the following hypothesis from the explanation above.

H₂: Authentic leadership positively influence work meaningfulness

When people sense the WM, it will lead them to positive reflection on their work, influencing the outcomes, such as work engagement (Jiang & Johnson, 2018; Rosso et al., 2010). Based on self-concept theory (individual perceptions related to behavior and abilities), WM also connects with increasing work motivation and consequently increasing WE (Aryee et al., 2012). Moreover, Aryee et al. (2012) examined that when people feel that their work personally has an impact and makes a contribution to others, it will make them dedicated and passionate about their work.

Previous studies have supported that work meaningfulness positively influences work engagement in transformational leadership research (Aryee et al., 2012) and ethical leadership research (Demirtas et al., 2017). Moreover, Aryee et al. (2012) examined that when people feel their work has an impact and contributes to others, it will make them dedicated and passionate about their work. Stairs & Galpin, 2009) stated that more engaged people experience more meaningfulness with their work than those who did not experience it. Hence, the researcher proposes the following hypothesis from the explanation above.

H₃: Work meaningfulness has a positive effect on work engagement

One of the authentic leaders' fundamental behavior is assisting followers in finding meaning at work (Avolio & Gardner, 2005). It means that AL has a relation with the WM of followers. Demirtas et al. (2017) have shown that employees who experience meaningfulness at work sense are easier to understand and more engrossed and dedicated to their work. Moreover, people who lack work meaningfulness can cause "isolation" and "disengagement"

from their work (May et al., 2003).

Consequently, this study expected that WM mediates AL and WE. Additionally, Avolio et al. (2004) stated that an authentic leader's behaviors could affect followers' behaviors and proceed positively, including engagement among followers. Hence, the researcher proposes the following hypothesis from the explanation above.

H₄: Work meaningfulness mediates the correlation between authentic leadership and work engagement

RESEARCH METHODS

The sample for this study was external auditors in Jakarta, Indonesia, who could be from the big four accounting firms such as PwC, Deloitte, EY, and KPMG and non-big four accounting firms from associate-level until manager-level. The methodology to take the sample used was a purposive sampling method. The researcher considers the criteria and the characteristic of the sample, which will be suitable for the study. The questionnaire was distributed to the sample through social media and messaging applications.

Since the sample for this study was external auditors in Jakarta, Indonesia, the researcher presented all statements in the questionnaire in two languages, Bahasa Indonesia and English, where the measurements of variables in this study were adopted from international researchers (Walumbwa et al., 2010; Schaufeli et al., 2006; Spreitzer, 1995). The researcher's objective in translating all statements into Bahasa Indonesia was to make the respondents understand since the mother language of the sample is Bahasa Indonesia. The researcher also reversed several statements and mixed all the statements. The objective was to avoid bias while the sample of this study filled out the questionnaire.

Before the questionnaire was distributed to the real sample, the researcher held the pilot test to make sure the questionnaire was understandable. The respondents for the pilot test were accounting students at President University with internship experience in accounting firms. The researcher used the pilot test's recommendation to improve the statement translation quality in the questionnaire. Therefore, the real sample could understand more about the statements.

After the pilot test finished, the researcher determined the sample size. For the sample size, this study followed the requirement from Hair et al. (2014). The researcher had to collect a minimum of five respondents to answer each question. This study consists of an independent, dependent, and mediating variable with 28 statements, excluding demographic questions. The minimum sample collected was 140 respondents. Afterward, the questionnaire was distributed to the sample.

AL is the character of leaders who act based on values that they believe by involving in the development of their followers and building the environment of the organization positively based on trust from their followers (Luthans & Avolio, 2003; Walumbwa et al., 2008). AL was measured using 16-item scales adopted from (Walumbwa et al., 2008). In this study, auditors from the associate level to the manager level requested to measure the perception of followers regarding their leader. The higher scores determined the higher level of authentic leadership from their leader, which the employees experienced. For the questionnaire statement in this study, the researcher translated from Walumbwa et al. (2008) study. The example of the statement translated was, "My supervisor says exactly what he or she means" from the original statement "Says exactly what he or she means." Each item was valued using a Likert scale from 1 to 5.

WM is the condition when individuals feel rightfully proud of their work. Consistent with prior studies (Mostafa & El-Motalib, 2018), work meaningfulness was measured using three items scale adopted from (Spreitzer, 1995). The auditors were asked to rate their experience regarding the meaningfulness of work. The higher scores determined the higher level of employees' work meaningfulness. An example of the statement was, "The work I do is very important to me." Each item was valued using a Likert scale from 1 to 5, which consists of three statements.

WE are the employees' energetic state when they commit to working confidently and effectively and performing their best. It was measured using a questionnaire, the short version of the UWES (Utrecht Work Engagement Scale), adopted from (Schaufeli et al., 2006). This measurement was also applied in a previous study (Oh et al., 2018). Each item was valued using a Likert scale from 1 to 5, which consists of nine statements. The example of the question was, "At my work, I feel bursting with energy."

The control variables of this study are gender, age, current position, workplace, and working experience. The prior studies (e.g., Demirtas et al., 2017; Mostafa & El-Motalib, 2018) have found that gender and age had a non-significant impact on working engagement, yet the results of both studies remain the same with and without that involvement. Gender was coded as 0 for males and 1 for females. Age was coded as 0 for the age range 22-26; 1 for the age range 27-31; 2 for the age range 32-36; 3 for the age range 37-41; and 4 for the age range 42-46. The current position was coded as 0 for associate level; 1 for senior level; 2 for assistant manager level; and 3 for manager level. The workplace was coded as 0 for big four accounting firms, and 1 for non-big four accounting firms. The working experience was coded as 0 for 1-3 years; 1 for 4-6 years; 2 for 7-9 years; and 3 for 10-12 years.

The researcher used Structural Equation Modeling (SEM) tool with a Partial Least Squares (PLS) approach to test the hypotheses. SEM is a part of multivariate techniques that can be used to examine the latent variable (Sekaran & Bougie, 2016). This study chose SEM-PLS because: (1) this study has a small sample size; (2) the research

model of this study has a complex structure that contains higher and lower order construct; and (3) this study tries to predict and explain the variance from the main target construct (e.g., work meaningfulness and work engagement) (Richter et al., 2015; Sarstedt et al., 2014). The researcher used SmartPLS software, version 3.2.8, to run the data.

RESULTS AND DISCUSSIONS

This data was collected from auditors from the associate level until the manager level who work in public accounting firms around Jakarta, either big four or non-big four accounting firms. The study data were obtained by spreading the questionnaire through social media and messaging applications, and respondents filled up online questionnaires directly. Several demographic data asked respondents, such as gender, age, current position, working experience or tenure, and workplace. The questionnaire was distributed to 262 auditors, but only 176 auditors returned and filled up the questionnaires completely. However, the researcher dropped 17 questionnaire responses from auditors because of these indicated biases. Thus, the valid study data for this study were 159 responses, with a response rate of 60.7%.

Among 159 respondents, ninety-four were male, and sixty-five were female. Most of the respondents, amounted 127 people, has aged between 22 – 26 years old, followed by auditors aged 27 – 31 years old amounted 22 people, auditors aged 32 – 36 years old amounted seven people, auditors aged 37 – 41 years old amounted two people, and only one auditor was 42 – 46 years old. In total, 103 auditors were at the associate level, 41 auditors were at the senior level, nine were at the assistant manager level, and six were at the manager level. The majority of respondents amounted to 82 auditors. It worked in four non-big accounting firms, including Kreston International, BDO Indonesia, Crowe Indonesia, RSM Indonesia, PKF Hadiwinata, Grant Thornton, Nexia KPS, and Moore Stephens. Meanwhile, the rest auditors amounted to 77 auditors who worked in the big four accounting firms. Continuing with the respondents' working experience of respondents, 123 of them had 1 – 3-year working experience, 28 had 4 – 6 years of working experience, five of them had 7 – 9 years of working experience, and three had 10 – 12 years of working experience. The details for the respondents' demographics were presented in Table 1.

The standard deviations and correlation between variables presented in Table 2. External auditors in Jakarta, Indonesia, experienced a high level of authentic leadership of their leaders in accounting firms ($M = 3.809$, $SD = 0.946$). Of the four dimensions reflecting authentic leadership, external auditors in this study indicated internalized moral perspective ($M = 4.025$, $SD = 0.803$) as the highest authentic leadership dimension, followed by self-awareness ($M = 3.870$, $SD = 0.950$), balanced processing ($M = 3.780$, $SD = 0.849$), and relational transparency (M

Table 1. Demographic Data

Description	Frequency (<i>n</i>)	% Of respondents
Gender		
Male	94	59%
Female	65	41%
Age		
22 - 26	127	80%
27 - 31	22	14%
32 - 36	7	4%
37 - 41	2	1%
42 - 46	1	1%
Current Position		
Associate	103	65%
Senior	41	26%
Assistant Manager	9	6%
Manager	6	4%
Workplace		
Big Four	77	48%
Non - Big Four	82	52%
Working Experience		
1 - 3 years	123	77%
4 - 6 years	28	18%
7 - 9 years	5	3%
10 - 12 years	3	2%

Table 2. Descriptive Statistics and Correlation of Variables

	Mean	SD	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1 Gender	0.409	0.49	1														
2 Age	25.45	3.18	-0.284***	1													
3 Current position	1.484	0.77	-0.191***	0.746***	1												
4 Workplace	0.516	0.5	-0.244***	0.137**	0.07	1											
5 Working experience	2.887	1.57	-0.241***	0.678***	0.746***	0.007	1										
6 Self-awareness	3.87	0.95	-0.012	0.222***	0.178***	-0.006	0.114	1									
7 Rational transparency	3.696	1.03	0.015	0.167***	0.210***	-0.069	0.13	0.701***	1								
8 Internalized moral perspective	4.025	0.8	-0.01	0.198***	0.164**	-0.017	0.135**	0.644***	0.571***	1							
9 Balanced processing	3.78	0.85	-0.047	0.156***	0.128	0.018	0.101	0.721***	0.653***	0.624***	1						
10 Authentic leadership	3.809	0.95	-0.015	0.215**	0.200***	-0.022	0.137***	0.911***	0.870***	0.776***	0.869***	1					
11 Work meaningfulness	4.176	0.81	-0.01	0.077	0.034	0.033	0.042	0.470***	0.397***	0.480***	0.405***	0.501***	1				
12 Vigor	3.633	0.96	-0.228***	0.250***	0.236***	0.358***	0.111	0.400***	0.266***	0.344***	0.327***	0.387***	0.476***	1			
13 Dedication	4.019	0.89	0.002	0.104	0.03	0.133	-0.003	0.436***	0.362***	0.461***	0.355***	0.460***	0.799***	0.613***	1		
14 Absorption	3.774	1.12	0.02	0.190***	0.128	0.052	0.047	0.297***	0.386***	0.316***	0.212***	0.351***	0.495***	0.419***	0.527***	1	
15 Work engagement	3.819	0.97	-0.097	0.201***	0.144**	0.241***	0.056	0.471***	0.385***	0.462***	0.379***	0.487***	0.739***	0.855***	0.917***	0.653***	1

N=159; one-tailed test; ^agender (0=male, 1=female); ^bcurrent position (0=associate, 1=senior, 2=assistant manager, 3=manager); workplace (0=big-four, 1=non-big four)

***sig. $p < 0.001$; **sig. $p < 0.05$

= 3.696, SD = 1.026).

Moreover, external auditors in this study experienced that their work is meaningful for them ($M = 4.176$, $SD = 0.811$). Additionally, the results of this study found that external auditors experienced high engagement among external auditors and their leaders ($M = 3.819$, $SD = 0.970$). Of the three dimensions representing to work engagement, external auditors in this study found dedication ($M = 4.019$, $SD = 0.887$) as the highest dimension of work engagement, followed by absorption ($M = 3.774$, $SD = 1.122$), and vigor ($M = 3.633$, $SD = 0.970$). Table 2 also showed a significant correlation between AL, WM, and WE, including their dimensions.

In assessing the reflective measurement model, the researcher followed Hair et al. (2019) requirement to examine the validity and reliability before testing the hypotheses. In this study, the researcher wants to ensure that the measurement model is reliable and valid. To examine the validity of the measurement model, the researcher used indicators loading and average variance extracted (AVE) to assess convergent validity & used Fornell & Larcker criterion to assess the discriminant validity. Additionally, to examine the reliability of the measurement model, the researcher tested the value of Cronbach's alpha (α) and composite reliability (CR).

Two variables in this study consist of higher-order construct (HOC) and lower-order construct (LOC): variable AL and WE. Variable AL and WE are categorized as HOC, and dimensions of AL and WE are categorized as LOC. The LOC of AL is self-awareness (SA), relational transparency (RT), internalized moral perspective (IMP), and balanced processing (BP). At the same time, the LOC of WE are vigor (VI), dedication (DE), and absorption (AB). Each LOC of AL has four indicators, and each LOC of WE have three.

To assess the reflective measurement model, the first step that should be done is examining indicator loadings. Hair et al. (2014) stated that criteria indicator loadings' value above 0.7 is acceptable, and indicator loadings' value between 0.5 and 0.7 could be considered to be included in assessing the model; meanwhile, the indicator loadings'

Table 3. Loading and Convergent Validity of Lower-order

Items	Loading	Convergent Validity AVE
Authentic Leadership		
Self-Awareness		
My supervisor demonstrates beliefs that are consistent with actions.	0.778***	0.617
My supervisor encourages everyone to speak their mind.	0.739***	
My supervisor analyses relevant data before committing to a decision.	0.836***	
Relational Transparency		
My supervisor admits mistakes when they are made.	0.819***	0.618
My supervisor listens carefully to different points of view before coming to conclusions.	0.791***	
My supervisor asks me to take positions that support my core value.	0.746***	
Internalized Moral Perspective		
My supervisor makes difficult decisions based on high standards of ethical conduct.	1.000***	1
Balanced Processing		
My supervisor says exactly what he or she means.	0.859***	0.751
My supervisor knows when it is time to re-evaluate his or her positions on important issues.	0.874***	
Work Meaningfulness		
The work I do is very important to me.	0.874***	0.79
My job activities are personally meaningful to me.	0.927***	
The work I do is meaningful to me.	0.864***	
Work Engagement		
Vigor		
At my work, I feel bursting with energy.	0.846***	0.742
At my job, I feel strong and vigorous.	0.868***	
When I get up in the morning, I feel like going to work.	0.869***	
Dedication		
I am enthusiastic about my job.	0.924***	0.828
My job inspires me.	0.935***	
I am proud on the work that I do.	0.869***	
Absorption		
I am immersed in my work.	1.000***	1

*** Significant at $p < 0.001$, run one-tailed

value below 0.5 needs to be dropped or deleted.

In this study, nine indicators from two dimensions of AL and WE were dropped because they had indicator loadings values below 0.5. These indicators are the first indicator of Self Awareness dimension (My supervisor seeks feedbacks to improve interactions with others); the fourth indicator of Relational Transparency dimension (My supervisor shows his or her understands how specific actions impact others); the first indicator of Internalized Moral Perspective dimension (My supervisor accurately describes how others view his or her capabilities), the second indicator of Internalized Moral Perspective dimension (My supervisor makes decisions based on his or her core values), the third indicator of Internalized Moral Perspective dimension (My supervisor tells me the hard truth); the second indicator of Balanced Processing dimension (My supervisor solicits views that challenge his or her deeply held positions), the third indicator of Balanced Processing dimension (My supervisor displays emotions exactly in line with feelings); the first indicator of Absorption dimension (I feel happy when I am working intensely), and the third indicator of Absorption dimension (I get carried away when I am working). Thus, this present study utilized 19 indicators in total, excluding nine deleted indicators, and the analysis results are shown in Table 2.

Table 4. Reliability of Lower-order

	α	CR
SA	0.688	0.828
RT	0.690	0.829
IMP	1.000	1.000
BP	0.669	0.858
<i>AL*</i>	<i>0.880</i>	<i>0.910</i>
WM	0.866	0.918
VI	0.826	0.896
DE	0.896	0.935
AB	1.000	1.000
<i>WE*</i>	<i>0.880</i>	<i>0.910</i>

**Italic style indicated higher-order construct*

All the 19 indicators used have loadings' values above 0.70 (in the range of 0.739 to 1.00).

The following step is evaluating convergent validity through assessing AVE. Its value should be more than 0.50, indicating that the construct represents fifty percent or more of the variability construct (Hair et al., 2019). This study's AVE value for LOC is acceptable following the requirement above (range 0.617 to 1.000).

After assessing the validity of the measurement model, the researcher tested its reliability of the measurement model. Cronbach's alpha (α) and composite reliability (CR) are used in this study to measure the reliability of the measurement model. Based on Hair et al. (2019), the measurement model is reliable if the value of CR is 0.70 and 0.90.

Meanwhile, if seen from the α value, the reliability of the measurement model is terrible if the value of α is below 0.60, acceptable if it the 0.70, and good if above 0.80 (Sekaran & Bougie, 2016). The finding of this study showed that α values of LOC are above the acceptable level (range 0.645 to 1.000) and the CR value of LOC (range 0.808 to 1.000).

In this study, the researcher specified the relationship between the higher-order construct (HOC) and its lower-order construct (LOC). Based on Sarstedt et al. (2019), the type of HOC in this study is reflective-reflective. Moreover, this study used Mode A to estimate the measurement of HOC by repeating indicators, and Mode A is usually used by researchers in the reflective measurement model (Becker et al., 2012). Before assessing the validity of HOC, the researcher analyzed the outer loading of HOC. Table 6 below presents the outer loading of HOC.

First, the researcher measured the convergent validity of HOC using the AVE value. To get the AVE value of HOC, the researcher determined the correlation between LOC and HOC. The correlation between LOC and HOC is valued through the value of the loading of LOC (Sarstedt et al., 2019). The loadings value of SA, RT, IMP, and BP is 0.606, 0.844, 0.886, and 0.734, and the value of the loading of VI, DE, and AB is 0.916, 0.730, and 0.674. The finding of the CR value from both HOC indicated that AL and WE are valid because the CR value is higher than 0.70.

The last step to assess the measurement model is examining the discriminant validity using Fornell & Larcker criterion for lower and higher-order constructs (Hair et al., 2019). Discriminant validity examines the compari-

Table 5. Loading and Convergent Validity of Higher-order

Items	Loading	Convergent Validity
		AVE
Authentic Leadership		0.736
Self-Awareness	0.606***	
Relational Transparency	0.844***	
Internalized Moral Perspective	0.886***	
Balanced Processing	0.734***	
Work Engagement		0.666
Vigor	0.916***	
Dedication	0.730***	
Absorption	0.674***	

***Significant at $p < 0.001$, run one-tailed

Table 6. Lower-order Correlation

Latent Variable Correlation	
Authentic Leadership	
IMP -> BP	0.62
RT -> BP	0.65
RT -> IMP	0.57
SA -> BP	0.72
SA -> IMP	0.64
SA -> RT	0.70
Work Engagement	
DE -> AB	0.53
VI -> DE	0.61
VI -> AB	0.42

son between the square roots of AVE and latent variable correlations where the correlations connecting to every construct in the same column are smaller than the square roots of AVE (Fornell & Larcker, 1981). AVE's square roots are shown in the bracket and shaped in the diagonal column.

For example, in this study, the square roots of AVE for "Vigor" is 0.861, and latent variables correlation in the same column has a smaller value than the square roots of AVE, which are 0.613 and 0.419. Furthermore, the value of discriminant validity for the correlation among the repeated indicators (for example, in this study: SA, RT, IMP, and BP) and the variable itself (for example, AL) were excluded because the variable measured the same indicators from each dimension and it results in invalid value (Sarstedt et al., 2019). Hence, the relationship between AL and its LOC is unwritten in Table 7 as well as WE and its LOC.

GAMBAR 1 full pls

Furthermore, the path coefficient results can be seen in Table 8. The path coefficient is used to examine the proposed hypotheses and check the significant relations among variables (Hair et al., 2017). Table 8 shows that the relationship between AL and WE are significant and has a positive effect ($\beta = 0.134, < 0.01$). Thus, hypothesis 1 is supported. The result from the correlation between AL and WM is also significant and has a positive effect ($\beta = 0.501, p < 0.01$). Thus, hypothesis 2 is supported. The direct effect of WM on WE indicate the same result. significant and positive effect ($\beta = 0.660, p < 0.01$). Thus, hypothesis 3 is also supported.

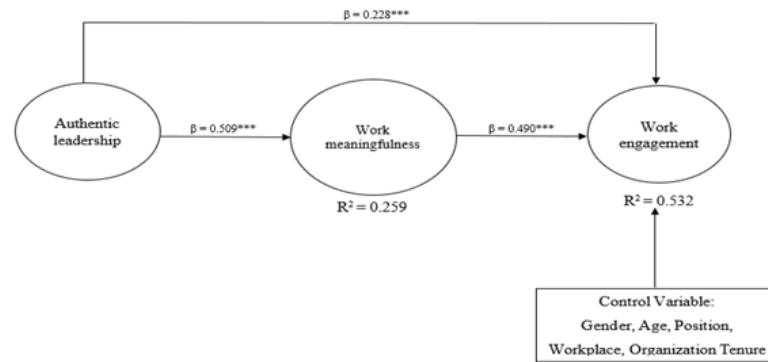
This study used the VAF (Variance Accounted For) test, stronger than Sobel's (Hair et al., 2014), to determine the type of mediation. When the VAF value is more than eighty percent, it means full mediation, while when the VAF value is between twenty percent to eighty percent, it means partial mediation. Then if the VAF value is lower than twenty percent, it means no mediating effect. Table 9 below presents the VAF value of WM (71.1%), indicating that WM mediates partially. Thus, H4 is supported.

This study proposed and investigated WM as a mediator of the relationship between the AL of external auditors' leaders in Jakarta and WE. This study also examined all dimensions of AL and WE. The findings support the study from Avolio et al. (2004) that AL influences followers' work attitudes and behavior. Specifically, external

Table 7. Discriminant Validity

	SA	RT	IMP	BP	AL	WM	VI	DE	AB	WE
SA	-0.785									
RT	0.701	-0.786								
IMP	0.644	0.571	-1							
BP	0.721	0.653	0.624	-0.867						
AL	-	-	-	-	-0.72					
WM	0.47	0.397	0.48	0.405	0.501	-0.889				
VI	0.4	0.266	0.344	0.327	0.387	0.476	-0.861			
DE	0.436	0.362	0.461	0.355	0.46	0.799	0.613	-0.91		
AB	0.297	0.386	0.316	0.212	0.351	0.495	0.419	0.527	-1	
WE	0.471	0.385	0.462	0.379	0.487	0.739	-	-	-	-0.768

Diagonal element: square root of AVE (showed in bracket); off-diagonal: latent variables correlation between constructs.



*** Significant at $p < 0.001$. run one tailed.

Figure 1. Full PLS Model

auditors who reported higher AL of their leaders informed higher engagement among them. Moreover, the findings of this study also support that WM mediates the correlation between AL and WE partially.

This study found AL increase WE among external auditors and their leaders. Moreover, all dimensions of AL significantly correlated with all dimensions of WE. AL has a strong relationship with dedication, one of WE’s dimensions. It means that when external auditors have an authentic leader, they are willing to be wholly involved in their work, feeling pride and ready for new challenges. The finding of this study is also consistent with the previous research by Giallonardo et al. (2010), who found a significant relationship between AL with dedication.

Moreover, the lowest correlation yet significant have found in the relationship between AL and absorption. Absorption, as one of WE dimension, is related to the condition when external auditors are entirely focused and merrily engaged with work and work situations. In this study, external auditors tend to give the lowest score on absorption, which caused the correlation between AL and absorption low. The majority of external auditors in this study had working experience in the range of one up to three years and needed more time to feel the engagement between their work and work environment.

In this study, AL is found to be associated with WM. The positive correlation between AL and WM in this study reported that when external auditors experienced the authenticity of their leader, it increased the sense of meaningfulness towards their work. The result of this study also supported the finding from Bailey & Madden (2016) that meaningfulness might appear when individuals feel an authentic connection between their work and life purpose.

Among all dimensions of AL, self-awareness had the highest relationship with the WM of external auditors. It indicates that leaders in public accounting firms around the Jakarta area were deeply aware of their personalities, including thoughts, emotions, strengths, and weaknesses recognized by their followers. When authentic leaders have awareness about themselves, they also know the purposes of their existence in the work environment, which will lead them to find out how meaningful their work is.

In this study, leaders of external auditors are reported to have high self-awareness, which means that working as an external auditor matched their capability and strengths. They have experienced how meaningful working as an external auditor is. Leaders will tend to share their experiences with their followers. Therefore, the higher the self-awareness of authentic leaders, the greater the WM of external auditors experienced.

Meanwhile, the internalized moral perspective of leaders in public accounting firms around Jakarta had the lowest correlation with WM compared with other AL dimensions. Low scoring by external auditors of leaders’ internalized moral perspective needs to be more questionable. Because as external auditors, they have to act based on moral values with high integrity.

This study also found that the WM of external auditors will increase the engagement of leaders and followers in the work environment. The finding of this study shared a similar result with previous studies (Aryee et al., 2012; Demirtas et al., 2017) that found a positive relationship between WM and WE. Furthermore, this study found that WM has the highest relationship with dedication among all dimensions of work engagement. It indicates that audi-

Table 8. PLS Result

Hypotheses	Path Coefficient	p-Value	Supported?
Direct Effect			
H ₁ AL → WE	0.134	0.008	YES
H ₂ AL → WM	0.501	0	YES
H ₃ WM → WE	0.66	0	YES
Indirect Effect			
H ₄ AL → WM → WE	0.331	0	YES

Table 9. VAF Value Calculation

Indirect effect (AL-WM-WE)	0.501 x 0.660	0.331
Direct effect (AL-WE)		<u>0.134</u>
Total effect		0.465
VAF Value	0.331/0.465	0.7118

tors who feel enjoy when working their work will be passionate and raise their pride in the work that they involve in.

Meanwhile, the weakest correlation has occurred in the relationship between WM and vigor. Vigor, one of WE dimension, is when individuals have mental strength, persistence, and high energy levels to finish their work. In this study, external auditors reported a low correlation between WM to vigor. External auditors in this study still need more experience to train their minds even though they have found their work meaningful.

This study successfully examined the mediation effect of WM on the relationship between AL and WE. The proof was that AL influence WM positively, and an intense level of WM leads to a high level of WE. In practice, authentic leaders will take care of the development of followers. Authentic leaders maintain the development of followers through communication and collaboration between them and followers to generate positive outcomes.

In this situation, followers often get involved and try to find the work's meaning. When the followers feel that the work is meaningful for them, it leads them to be more passionate and has strong mental strength. Additionally, intensive communication between an individual and work teammate, including the leader, will create engagement.

These study findings express that AL increases the sense of meaningfulness between individuals and their work and influences leaders' followers' engagement. Learning from previous unethical scandals involving big accounting firms, public accounting firms must be careful in recruiting and nurturing new leaders and auditors by considering the authenticity of leaders' and auditors' behaviors. When in the recruiting phase, the management of public accounting firms might use the example of ethical problems to know the response and how they solve these scandals.

Their answer could be one of the considerations for the management to value their personality, which should be aligned with an authentic leadership dimension. Individuals who have an authentic leadership spirit will be aware of how to react based on their strengths and weaknesses, as described by the self-awareness dimension of authentic leadership (Avolio et al., 2004). Moreover, they will make decisions based on the relevant information with objective analysis, show authentic behaviors, and behave according to the values that they believe.

The finding of this study also indicates that higher work meaningfulness will lead the employees to be more engaged in the work environment. Public accounting firms should stimulate a sense of meaningfulness between individuals and their work by conducting training routinely and giving rewards and recognitions to their leaders and external auditors. Moreover, public accounting firms should maintain the openness of communication to create engagement between leaders and external auditors.

CONCLUSIONS

The objective of this study was to test the direct and indirect effect of WM as the mediating variable on the correlation between AL to WE. Moreover, this study also examined all dimensions from variables AL and WE. Four hypotheses were examined with 159 external auditors in the Jakarta area as the respondents from the associate level until the manager level. This present study used SmartPLS software, version 3.2.8, to run the study data. The findings of this study proved that four hypotheses are supported.

AL had a significant and positive influence on WE. This study also found that AL had the highest correlation with dedication as one of the dimensions of WE. The lowest correlation occurred in the relationship between AL and vigor. A similar finding is found when examining AL to WM, which has a positive and significant effect. Among all dimensions of AL, self-awareness is found to have the highest correlation with WM and the lowest correlation between the internalized moral perspective and WM relationship.

WM is also found to have a significant relationship with WE. A strong relationship between WM and dedication has been found as one of WE's dimensions and the lowest relationship between WM and absorption. Furthermore, WM mediates the relationship between AL and WE.

This current study contributes to the accounting literature that examined external auditors' behavior by investigating leadership's effect on work attitudes and behavior. Research that discussed the effect of AL on external auditors' work attitudes and behavior are rare to find. Because of the limited research that focused on discussing this topic and the variables used in this study, this present study is expected to provide new insight related to this topic.

Future studies can learn from the limitations and recommendations suggested in this study. First, this study did not examine the influence of AL on the audit outcomes, such as audit quality. Future researchers should examine audit quality as the dependent variable. Thus, it can reveal additional variance that can be illustrated by authentic leadership, specifically for the accountant profession. Moreover, other mediators or moderator variables can be explored by including group cohesion or positive psychological capital in the research model (Wong et al., 2010).

Second, the methodology to collect the data in this study was only using a self-reported questionnaire. Future

researchers should consider collecting the data from several resources or other points in time. Exploration of other methodology designs, for example, by using experimental or longitudinal methodology designs, might result in a more significant response.

Last, the finding of this study was limited to the source of data gathered from one job profession, only in a specific area in Indonesia, Jakarta, expressly. Consequently, the finding of this study needs to represent the finding from other organizations and other areas in Indonesia, likewise other countries. Future researchers can conceptualize the research model for different job professions or other areas that can be used generally.

REFERENCES

- Aryee, S., Walumbwa, F. O., Zhou, Q., & Hartnell, C. A. (2012). Transformational leadership, innovative behavior, and task performance: Test of mediation and moderation processes. *Human Performance*, 25(1), 1–25.
- Avolio, B. J., & Gardner, W. L. (2005). Authentic leadership development: Getting to the root of positive forms of leadership. *Leadership Quarterly*, 16(3), 315–338.
- Avolio, B. J., Gardner, W. L., Walumbwa, F. O., Luthans, F., & May, D. R. (2004). Unlocking the mask: A look at the process by which authentic leaders impact follower attitudes and behaviors. *Leadership Quarterly*, 15(6), 801–823.
- Bailey, C., & Madden, A. (2016). What makes work meaningful - Or meaningless. *MIT Sloan Management Review*, 57(4), 53–61.
- Bamford, M., Wong, C. A., & Laschinger, H. (2013). The influence of authentic leadership and areas of worklife on work engagement of registered nurses. *Journal of Nursing Management*, 21(3), 529–540.
- Becker, J. M., Klein, K., & Wetzels, M. (2012). Hierarchical latent variable models in PLS-SEM: Guidelines for using reflective-formative type models. *Long Range Planning*, 45(5–6), 359–394.
- Chang, R.-D. (2004). The effect of leadership style perception on auditors communication behavior: A lisrel analysis. *Journal of Business & Economics Research (JBERR)*, 2(1), 1–10.
- Christian, M. S., Garza, A. S., & Slaughter, J. E. (2011). Work engagement: A quantitative review and test of its relations with task and contextual performance. *Personnel Psychology*, 64(1), 89–136.
- Demirtas, O., Hannah, S. T., Gok, K., Arslan, A., & Capar, N. (2017). The moderated influence of ethical leadership, via meaningful work, on followers' engagement, organizational identification, and envy. *Journal of Business Ethics*, 145(1), 183–199.
- Den Hartog, D. N. (2015). Ethical leadership. *Annual Review of Organizational Psychology and Organizational Behavior*, 2(1), 409–434.
- Fornell, C., & Larcker, D. F. (1981). Evaluating structural equation models with unobservable variables and measurement error. *Journal of Marketing Research*, 18(1), 39–50.
- Gardner, W. L., Avolio, B. J., Luthans, F., May, D. R., & Walumbwa, F. (2005). "Can you see the real me?" A self-based model of authentic leader and follower development. *Leadership Quarterly*, 16(3), 343–372.
- Gardner, W. L., Cogliser, C. C., Davis, K. M., & Dickens, M. P. (2011). Authentic leadership: A review of the literature and research agenda. *Leadership Quarterly*, 22(6), 1120–1145.
- Giallonardo, L. M., Wong, C. A., & Iwasiw, C. L. (2010). Authentic leadership of preceptors: Predictor of new graduate nurses' work engagement and job satisfaction. *Journal of Nursing Management*, 18(8), 993–1003.
- Hair, J.F., Black, W. C., Babin, B. J., & Anderson, R. E. (2014). *Multivariate Data Analysis (7th Ed.)*. Harlow, England: Pearson Education Limited.
- Hair, J.F., Hult, G. T., Ringle, C. M., & Sarstedt, M. (2017). *A primer on partial least squares structural equation modeling (PLS-SEM) (2nd Ed.)*. Thousand Oaks, CA: Sage
- Hair, J. F., Risher, J. J., Sarstedt, M., & Ringle, C. M. (2019). When to use and how to report the results of PLS-SEM. *European Business Review*, 31(1), 2–24.
- Ilies, R., Morgeson, F. P., & Nahrgang, J. D. (2005). Authentic leadership and eudaemonic well-being: Understanding leader-follower outcomes. *Leadership Quarterly*, 16(3), 373–394.
- Institut Akuntan Publik Indonesia. (2017). Directory kantor akuntan publik dan akuntan publik. Retrieved June 4, 2019, from Directory 2017 website: <http://iapi.or.id/Iapi/detail/256>
- Jiang, L., & Johnson, M. J. (2018). Meaningful work and affective commitment: A moderated mediation model of positive work reflection and work centrality. *Journal of Business and Psychology*, 33(4), 545–558.
- Joo, B.-K., Lim, D. H., & Kim, S. (2016). Enhancing work engagement: The roles of psychological capital, authentic leadership, and work empowerment. *Leadership & Organization Development Journal*, 37(8), 1–32.
- Liu, Y., Fuller, B., Hester, K., Bennett, R. J., & Dickerson, M. S. (2017). Linking authentic leadership to subordinate behaviors. *Leadership and Organization Development Journal*, 39(2), 218–233.
- Luthans, F., & Avolio, B. J. (2003). Authentic leadership: A positive developmental approach. In K. S. Cameron, J. E. Dutton, & R. E. Quinn (Eds.), *Positive organizational scholarship: Foundations of a new discipline* (pp. 241–261). San Francisco: Barrett-Koehler.
- May, D. R., Chan, A. Y. L., Hodges, T. D., & Avolio, B. J. (2003). Developing the moral component of authentic leadership. *Organizational Dynamics*, 32(3), 247–260.
- Monahan, K. (2012). A review of the literature concerning ethical leadership in organizations. *Emerging Leadership Journeys*, 5(1), 56–66.
- Mostafa, A. M. S., & El-Motalib, E. A. A. (2018). Ethical leadership, work meaningfulness, and work engagement in the public sector. *Review of Public Personnel Administration*, 1–20.
- Oh, J., Cho, D., & Lim, D. H. (2018). Authentic leadership and work engagement: The mediating effect of practicing core values. *Leadership and Organization Development Journal*, 39(2), 276–290.
- Peus, C., Wesche, J. S., Streicher, B., Braun, S., & Frey, D. (2012). Authentic leadership: An empirical test of its antecedents,

- consequences, and mediating mechanisms. *Journal of Business Ethics*, 107(3), 331–348.
- Qian, J., Lin, X., & Chen, G. Z.-X. (2012). Authentic leadership and feedback-seeking behaviour: An examination of the cultural context of mediating processes in China. *Journal of Management & Organization*, 18(3), 286–299.
- Rantika, S. D., & Yustina, A. I. (2017). Effects of ethical leadership on employee well-being : The mediating role of psychological empowerment. *Journal of Indonesian Economy and Business*, 32(2), 121–137.
- Richter, N. F., Cepeda, G., Roldán, J. L., & Ringle, C. M. (2015). European management research using partial least squares structural equation modeling (PLS-SEM). *European Management Journal*, 33(1), 1–3.
- Rosso, B. D., Dekas, K. H., & Wrzesniewski, A. (2010). On the meaning of work: A theoretical integration and review. *Research in Organizational Behavior*, 30(C), 91–127.
- Saks, A. M. (2006). Antecedents and consequences of employee engagement. *Journal of Managerial Psychology*, 21(7), 600–619.
- Sarstedt, M., Hair, J. F., Cheah, J. H., Becker, J. M., & Ringle, C. M. (2019). How to specify, estimate, and validate higher-order constructs in PLS-SEM. *Australasian Marketing Journal*, 27(3), 197–211.
- Sarstedt, M., Ringle, C. M., Smith, D., Reams, R., & Hair, J. F. (2014). Partial least squares structural equation modeling (PLS-SEM): A useful tool for family business researchers. *Journal of Family Business Strategy*, 5(1), 105–115.
- Schaufeli, W. B., Bakker, A. B., & Salanova, M. (2006). The measurement of work engagement with a short questionnaire: A cross-national study. *Educational and Psychological Measurement*, 66(4), 701–716.
- Schaufeli, W., Salanova, M., González-romá, V., & Bakker, A. (2002). The Measurement of Engagement and Burnout: A Two Sample Confirmatory Factor Analytic Approach. *Journal of Happiness Studies*, 3(1), 71–92.
- Schutte, N., Toppinen, S., Kalimo, R., & Schaufeli, W. B. (2000). The factorial validity of the maslach burnout inventory-general survey (MBI-GS) across occupational groups and nations. *Journal of Occupational and Organizational Psychology*, 73(1), 53–66.
- Sekaran, U., & Bougie, R. (2016). *Research methods for business: A skill-building approach (7th Ed.)*. Chichester, England: John Wiley & Sons.
- Spreitzer, G. M. (1995). Psychological empowerment in the workplace: Dimensions, measurement, and validation. *Academy of Management Journal*, 38(5), 1442–1465.
- Stairs, M., & Galpin, M. (2009). Positive engagement: From employee engagement to workplace happiness. In P. A. Linley, S. Harrington, & G. Nicola, *The Oxford Handbook of Positive Psychology and Work* (pp. 155-172). New York, NY: Oxford University Press.
- Stephens, J. P., & Carmeli, A. (2017). Relational leadership and creativity: The effects of respectful engagement and caring on meaningfulness and creative work involvement. In S. Hemlin, & M. D. Mumford, *Handbook of Research on Creativity and Leadership* (pp. 273–296). Cheltenham, UK: Edward Elgar Publishing.
- Walker, D. M. (2005). Reclaiming public trust in the wake of recent corporate accountability failures. *International Journal of Disclosure and Governance*, 2(3), 264–271.
- Walumbwa, F. O., Avolio, B. J., Gardner, W. L., Wernsing, T. S., & Peterson, S. J. (2008). Authentic leadership: Development and validation of a theory-based measure. *Journal of Management*, 34(1), 89–126.
- Walumbwa, F. O., Wang, P., Wang, H., Schaubroeck, J., & Avolio, B. J. (2010). Psychological processes linking authentic leadership to follower behaviors. *Leadership Quarterly*, 21(5), 901–914.
- Weigl, M., Müller, A., Hornung, S., Leidenberger, M., & Heiden, B. (2014). Job resources and work engagement: The contributing role of selection, optimization, and compensation strategies at work. *Journal for Labour Market Research*, 47(4), 299–312.
- Wong, C. A., Spence Laschinger, H. K., & Cummings, G. G. (2010). Authentic leadership and nurses' voice behaviour and perceptions of care quality. *Journal of Nursing Management*, 18(8), 889–900.
- Zaabi, M. S., Ahmad, K. Z., & Hossan, A. C. (2016). Authentic leadership, work engagement and organizational citizenship behaviors in petroleum company. *International Journal of Productivity and Performance Management*, 65(6), 1–25.