SemantJournals

American Journal of Business Practice 2997-934X, Vol 3, No. 9, 2026

Article

The Impact of Supportive Leadership on Improving Accounting Performance: An Analytical Study of the Opinions of a Sample of Leaders and Accountants at Maysan University

Hayder Salih Mahdi Al-Yasiri

Department Business of Administration, College of Administration and Economics, University of Misan, Amarah, 62001, Misan, Iraq

Abstract: The main objective of this study was to determine the effect of the supporting leadership on the improvement of accounting performance, using an analytical approach based on opinions of a sample of (16) administrative leaders and accountants at Maysan University. The study arose from a central problem, namely how supportive leadership can be used to improve the performance of accounting systems in university institutions in relation to the growing demands for accounting systems to be efficient, transparent and accountable for financial matters. In the study, descriptive-analytical method was used and the data collection technique employed was questionnaire. A sample of (58) administrative leaders and accountants of Maysan university were selected and the questionnaire was administered. The data were analyzed using statistical software.The results revealed that the level of supportive leadership and accounting performance were good using SPSS and appropriate statistical methods such as descriptive statistics, normality test, Cronbach's Alpha, Pearson's correlation coefficient and simple linear regression analysis. This was found to be a positive correlation between supportive leadership and accounting performance with (r = 0.641) at a statistically significant level (sig. = 0.000). Moreover, the regression analysis revealed that supportive leadership has a significant positive effect on accounting performance and it shows that 41.1% of the accounting performance variation is accounted for by supportive leadership.The results also showed that the loyalty dimension ranked first among the dimensions of supportive leadership, while the support for development dimension ranked last. The study concluded that promoting supportive leadership practices effectively contributes to increasing the efficiency of accounting performance, improving the quality of financial reports, enhancing adherence to accounting standards and regulations, and expediting the completion of accounting tasks. In light of these findings, the study recommended developing the supportive leadership skills of university leaders, prioritizing ongoing training for accountants, upgrading accounting information systems, and fostering a supportive work environment to improve institutional performance and achieve university objectives.

Keywords: Supportive leadership, accounting performance, University of Maysan, administrative leadership, accountants, organizational performance.

1. Introduction

The changes that are happening in higher education institutions are very quick, and have forced them to change their leadership styles to improve the performance of the institutions, and to make the financial and administrative management more efficient. One of the best known of these styles is supportive leadership, which fosters a culture of trust and cooperation in the workplace, motivates employees, and builds their competencies to improve the quality of their work and commitment to the organization. Accounting performance on the other hand is an important measurement to assess the efficiency of financial resource management which is carried out by assessing the accuracy of accounting process, the quality of accounting report, the compliance to accounting principles and standards, and the speed of accounting process. Since the technical aspects of accounting are not the only factors that affect accounting performance, but also the leadership practices of the institution, it is clear that the study of the relationship between supportive leadership and accounting performance is very important, especially in public universities which are experiencing greater challenges in the fields of governance, transparency and digital transformation. Therefore, the main objectives of this research are to analyze the effects of supportive leadership on the improvement of accounting performance, and to present the results and recommendations which will help in developing accounting performance of the University of Maysan's accounting performance through field study of the opinions of a sample of accounting and administrative leaders in the university.

2. Materials and Methods

2.1 Research Problem

It is difficult for higher education institutions, especially public universities, to improve the efficiency of their financial and accounting performance in today's rapidly changing work environment, along with the growing demand for transparency and accountability, and modernization of management. Ensuring accounting systems operate well and provide support to decision making is important, but high levels of accounting performance rely not only on the technical performance of the accounting system, but also on the leadership operating in the institution.

Poor leadership support may cause the employees to lose their cooperation, motivation, involvement in decision making and accounting performance quality, according to the administrative practices. On the other hand, supportive leadership can help create a positive workplace that supports accountants to work more efficiently, builds trust between them and management, elevates the quality of financial statements, and ensures proper accounting implementation.

In light of this, the need arises to study the reality of supportive leadership at Maysan University and its contribution to improving accounting performance from the perspective of administrative leaders and accountants, especially given the limited number of local studies that have addressed the relationship between these two variables in the Iraqi university environment. Hence, the research problem is defined as an attempt to answer the following main question.:

What is the impact of supportive leadership on improving accounting performance from the perspective of a sample of administrative leaders and accountants at Maysan University?

This question leads to a number of sub-questions, which are:

1. What is the level of supportive leadership practice at Maysan University?
2. What is the level of accounting performance at Maysan University from the perspective of the sample group?
3. Does supportive leadership have a statistically significant correlation with accounting performance?
4. Does the supportive leadership have a significant effect on accounting performance?
5. What are the most important aspects of supportive leadership to help improve accounting performance?

2.2 The importance of the research

The significance of this research is based on the highly influential role of supportive leadership in improving the efficiency of performance in higher education institutions, especially in accounting units which are one of the institutions that needs a supportive work environment to obtain financial and administrative performance with quality. The importance of the research is:

Administrative/Accounting Significance: Enhancing administrative and accounting literature in the study of the linkages between supportive leadership and accounting performance, and as a benchmark for other future studies.

Practical significance: To deliver results which would support the University of Maysan to create leadership practices to enhance accounting performance and accounting reports quality.

Administrative value: Informing policy and training decisions to foster supportive leadership and improve performance efficiency, transparency and accountability.

2.3 Research Objectives

This research aims to achieve the following objectives:

1. Analyzing the nature of the relationship between supportive leadership and accounting performance.
2. Testing the impact of supportive leadership on improving accounting performance.
3. Determining the extent to which supportive leadership contributes to enhancing the efficiency of accounting work and the quality of financial performance.
4. Presenting a set of proposals and recommendations that help university leaders develop leadership practices in a way that contributes to improving accounting performance and achieving institutional excellence.

2.4 The hypothetical plan

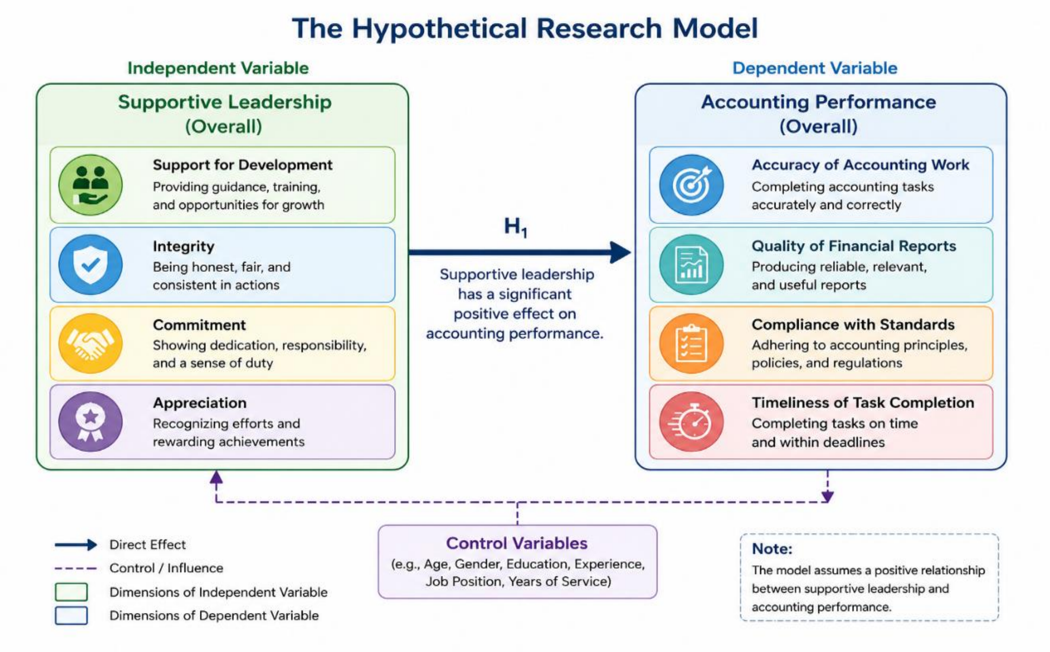

Fig 1. The Hypothetical Research Model

2.5 Research hypotheses

2.5.1 The main correlation hypothesis

H1: There is a statistically significant correlation between supportive leadership and accounting performance at Maysan University.

Second: Main Influence Hypothesis

H2: There is a statistically significant effect of supportive leadership on accounting performance at Maysan University.

2.5.2 Theoretical Aspect

2.5.1.1 The concept of supportive leadership

The concept of supportive leadership has gained increasing attention in management literature as a leadership style that focuses on building positive relationships with employees and providing a work environment based on trust, respect, and continuous support, thereby contributing to improved job satisfaction and organizational performance. The theoretical basis for this concept lies in path-goal theory.(Path–Goal Theory) which sees the role of the leader as removing obstacles and providing conditions that help employees achieve their goals efficiently[1].

Supportive leadership involves the leader's concern for the needs of employees, providing support, listening to their opinions, encouraging them, and building an environment of cooperation and trust, which enhances performance and organizational commitment[2][3][4] With the development of management thought, the concept expanded to include emotional, informational and professional support, employee empowerment, and promoting participation in decision-making and effective communication, so that the supportive leader became a facilitator and motivator for developing employees' capabilities and achieving their goals [5][6].

Recent studies confirm that supportive leadership is a significant organizational resource that contributes to increased employee engagement, enhanced innovation, improved organizational climate and employee relations, as well as increased job satisfaction and commitment, and the achievement of sustainable performance.[7][8][9][10][11].

Supportive leadership also contributes to developing organizational citizenship behavior, enhancing psychological empowerment, cooperation, organizational flexibility, and the ability to manage change, especially in modern, rapidly evolving work environments.[12] In higher education institutions, supportive leadership plays an important role in improving the quality of institutional and administrative performance, encouraging knowledge sharing, developing employee skills, enhancing trust, and reducing stress and job burnout[13][14].

2.5.1.2 Dimensions of supportive leadership

The current research relied on a scale to identify the dimensions of supportive leadership.The Shirazi scale, developed based on Social Cognitive Theory, demonstrated good psychometric properties through exploratory factor analysis. The scale settled on four main dimensions that explain supportive leadership behaviors: support for development, integrity, loyalty, and appreciation. The researchers explained that these dimensions represent the leadership behaviors most capable of enhancing employee efficiency and improving their performance within educational and healthcare institutions.

1- Support for development

This dimension is considered the most influential aspect of supportive leadership, reflecting the leader's commitment to developing employees' capabilities and enhancing their professional competencies by providing learning and training opportunities, encouraging them to acquire new skills, offering ongoing guidance and mentorship, and creating a work environment that fosters their growth and helps them achieve their career goals.

2- Integrity

Integrity is a leader's loyalty to moral standards and organizational principles, fairness and honesty in interactions with employees, the ability to keep promises and the fairness and objectivity in decision making. It creates mutual trust between leadership and employees, increases the credibility of the leader in the organization, and positively affects the quality of employee commitment and performance.

3- Sincerity

This dimension is the leader's concern for the problems and needs of employees, his or her sincerity in dealing with employees, and his or her efforts to establish human relationships characterized by respect, trust and cooperation. It also includes showing empathy, listening to employees, and encouraging them to freely express their opinions, thus contributing to a positive organizational climate that supports performance and creativity.

4- Appreciation

This dimension indicates the leader's interest in recognizing employees' efforts and achievements, and providing appropriate praise, encouragement, and non-material rewards, thereby enhancing their motivation and increasing their sense of the value of their contributions to the organization. The developers of the scale believe that recognition is one of the most important leadership behaviors that contributes to raising morale and improving individual and team performance, as well as strengthening organizational loyalty and belonging.

2.5.1.3 The concept of accounting performance

Accounting performance is of great importance as one of the main pillars of financial management, as it reflects the efficiency of accountants in carrying out accounting operations, applying regulations and instructions, and producing accurate and reliable financial information that supports planning, control, and decision-making[15][16] It refers to the sum of skills and behaviors employed by the accountant in recording, classifying, analyzing financial transactions and preparing reports according to professional standards, thereby achieving efficiency in the use of resources and effectiveness of accounting outputs[17][18].

Accounting performance differs from financial performance; the former focuses on the quality of accounting processes and information, while the latter is concerned with the financial results of the organization, such as profitability and liquidity. Therefore, accounting performance is reflected in the accuracy of processing, the speed of execution, the quality of reports, adherence to controls, and the provision of information that supports management decisions.[19] It also depends on the efficiency of accountants in using accounting information systems and producing accurate, complete, relevant and timely information[20] [21].

Accounting performance plays a crucial role in supporting planning, control, and performance evaluation. It requires adherence to professional ethics and internal controls, as well as the ability to utilize digital technologies and modern information systems to improve the quality of reports and reduce errors.[22][23][24][25] In public sector institutions, accounting performance contributes to enhancing transparency, accountability, and good management of public funds, and is influenced by administrative support, training, and the availability of appropriate resources and systems[26][27].

Therefore, accounting performance represents a multi-dimensional concept that combines the efficiency of procedural implementation, the quality of information, professional commitment, decision support, and the effective use of technology, contributing to achieving the organization's goals and enhancing the efficiency of financial and administrative performance.[28]

2.5.1.4 Dimensions of accounting performance

Accounting performance is a multidimensional concept that cannot be measured by a single indicator. It requires a set of dimensions that reflect the accountant's efficiency in performing accounting tasks and the quality of their outputs. Therefore, the current research adopts the dimensions of accounting performance based on a study.[29] because it is suitable for the nature of public sector institutions, where accounting performance consists of four main dimensions: accuracy of accounting performance, quality of accounting reports, compliance with accounting standards and instructions, and speed of completion of accounting work, which represent the basis for evaluating the level of accounting performance at Maysan University.

1- Accuracy of accounting performance

The accuracy of accounting performance is one of the most important indicators reflecting an accountant's competence in executing financial tasks. It indicates the correctness of recording, classifying, and processing financial transactions according to approved accounting principles and standards, while minimizing errors and ensuring the integrity of accounting data. A high level of accuracy enhances the reliability of financial information and increases the confidence of management and regulatory bodies in accounting reports, contributing to more efficient decision-making. Accuracy is also fundamental to the quality of the accounting system, as any error in data recording or processing negatively impacts the results of financial and audit reports. Recent literature indicates that accounting accuracy is also linked to the accountant’s ability to employ digital accounting information systems, verify the accuracy of data before approving it, and adhere to control procedures that limit errors and manipulation, thereby enhancing the quality and effectiveness of accounting outputs in supporting management.

2- Quality of accounting reports

The quality of accounting reports is the capacity of the accounting system and accountants to provide timely, relevant, reliable, clear and complete information in financial reports to meet the information needs of management, regulatory authorities and other users of the accounting system. Report quality goes beyond the accuracy of the financial information; it also relates to the presentation of information, its understandability and its usefulness in planning, controlling and decision-making. Recent research has substantiated that accounting reports are one of the highest valued accounting outputs and that the quality of the reports is one of the most important accounting outputs. The greater the quality of these reports, the better the management decisions are, and the greater the transparency of and accountability for the organisation.[30]. Moreover, the quality of reporting is also related to the efficiency of accounting application of accounting standards, the use of modern information systems in preparing reports and analysis of financial data (Accounting, Performance Management Systems and Accountability Changes…, 2019).

3- Accounting Standards/compliance with instructions

Compliance with accounting standards and instructions is key elements of accounting performance, as it demonstrates the accountant's fairness and responsibility in performing accounting activities and reporting on financial matters by applying accounting principles, standards and financial laws and regulations. Such conformity boosts the trustworthiness of accounting data, minimizes mistakes, and guarantees uniformity in accounting practices, thereby fostering transparency and accountability.

Besides, following the professional standards will also help to enhance the confidence of the management and regulatory bodies towards the results of the accounting system and reduce the risks of manipulation and misinterpretation of accounting data[31][32].

Recent literature indicates that adherence to accounting standards is not limited to the literal application of rules, but also includes understanding their objectives and the ability to utilize them in a way that ensures the quality of accounting information and fulfills the requirements of governance and financial control. Furthermore, compliance with control procedures and regulatory instructions contributes to improving the quality of accounting performance, increases the efficiency of internal control systems, and enhances the integrity of financial reports in public sector institutions.[33][34]

4- Speed of completing accounting tasksة

The speed of completing accounting tasks indicates the accountant's ability to execute accounting operations and prepare financial reports within specified timeframes, while maintaining a high level of accuracy and quality. Timeliness is a key indicator for assessing the efficiency of accounting performance, as the true value of financial information depends on its timely availability to support planning, control, and management decision-making. The more effectively an accountant can complete their tasks on time without compromising accuracy, the higher the efficiency of the accounting performance and the more effective the accounting system becomes in serving the organization.

Recent studies also confirm that delays in preparing financial reports or processing accounting data negatively impact the quality of administrative decisions and weaken the efficiency of financial control. Conversely, adhering to deadlines contributes to enhancing transparency and accountability and improving the quality of institutional performance. Achieving timely completion is linked to the availability of effective accounting information systems, efficient human resources, clear organizational procedures, and coordination among administrative units—factors that collectively contribute to raising the level of accounting performance within government institutions.

3. Results and Discussion

3.1 normal distribution

The normal distribution table shows that all values of the skewness coefficient The skewness values ranged from -0.644 to -0.049, while the kurtosis values ranged from -0.757 to 0.609. These values are within the statistically acceptable limit (±1) and even fall within the more lenient limit (±2), indicating that the study data follow a reasonably normal distribution. Therefore, the normality assumption is confirmed, allowing for the use of parametric tests such as correlation, regression, and path analysis, and confirming the validity of the data for subsequent statistical analyses.

Table 1. Results normal distribution

variable	average	Skewness	Kurtosis
Support for development	3.345	-0.408	-0.503
Integrity	3.397	-0.049	0.37
Sincerity	3.608	-0.233	-0.757
Appreciation	3.453	-0.156	-0.723
Supportive leadership (fully)	3.45	-0.311	0.609
Accuracy of accounting performance	3.44	-0.34	0.589
Quality of accounting reports	3.414	-0.378	-0.496
Adherence to standards	3.565	-0.436	-0.193
Speed of completing tasks	3.526	-0.28	-0.707
Accounting performance (overall)	3.485	-0.644	0.379

3.2 Descriptive statistics

The descriptive statistics table shows that the arithmetic means for all variables were higher than the hypothetical mean (3.00), indicating that the sample members have a good level of awareness of supportive leadership practices and a good level of accounting performance at Maysan University. The dimension of sincerity ranked first with an arithmetic mean of (3.608) and a relative importance of (72.16%), followed by the dimension of adherence to standards with an arithmetic mean of (3.565) and a relative importance of (71.30%), and then the speed of completing tasks with an arithmetic mean of (3.526). The lowest mean was for the dimension of support for development with an arithmetic mean of (3.345) and a relative importance of (66.90%), although it remained within the acceptable level.

The values of the coefficient of variation (CV) ranged between 13.49% and 24.22%, which are relatively low, indicating a good degree of homogeneity in the responses of the sample members and low dispersion around the arithmetic means. The overall accounting performance variable recorded the lowest CV (13.49%), reflecting the highest level of agreement among the sample members, while the support for development dimension recorded the highest CV (24.22%), indicating a greater relative divergence in the respondents' opinions on this dimension compared to the other dimensions.

Table 2. Results Descriptive statistics

variable	arithmetic mean	standard deviation	Coefficient of variation %	Relative importance %	Order
Sincerity	3.608	0.83	23	72.16	1
Adherence to standards	3.565	0.75	21.04	71.3	2
Speed of completing tasks	3.526	0.76	21.55	70.52	3
Accounting	3.485	0.47	13.49	69.7	4

variable	arithmetic mean	standard deviation	Coefficient of variation %	Relative importance %	Order
performance (overall)					
Appreciation	3.453	0.8	23.17	69.06	5
Supportive leadership (fully)	3.45	0.58	16.81	69	6
Accuracy of accounting performance	3.44	0.68	19.77	68.8	7
Quality of accounting reports	3.414	0.75	21.97	68.28	8
Integrity	3.397	0.72	21.2	67.94	9
Support for development	3.345	0.81	24.22	66.9	10

3.3 stability test

The results of the reliability test using Cronbach's alpha coefficient showed Cronbach's Alpha analysis showed that all dimensions of the study achieved high reliability coefficients, with alpha values ranging between 0.810 and 0.889, all exceeding the acceptable minimum of 0.70. This indicates a high degree of internal consistency and reliability in the items of each dimension. The Cronbach's alpha coefficient for the overall supportive leadership variable was 0.889, and for the overall accounting performance variable, it was 0.815. The reliability coefficient for the entire questionnaire was 0.909, reflecting excellent reliability according to statistical standards. Therefore, it can be concluded that the research instrument possesses a high degree of reliability and validity, making it suitable for statistical analysis and testing the research hypotheses.

Table 3. Values of Cronbach's Alpha Coefficient

variable	Cronbach's alpha coefficient	Evaluation
Support for development	0.855	very good
Integrity	0.811	very good
Sincerity	0.872	very good
Appreciation	0.851	very good
Supportive leadership (fully)	0.889	very good
Accuracy of accounting performance	0.81	very good
Quality of accounting reports	0.831	very good
Adherence to standards and instructions	0.823	very good
Speed of completing tasks	0.834	very good
Accounting performance (overall)	0.815	very good
The questionnaire as a whole	**0.909**	**excellent**

3.4 Correlation Test

Pearson's correlation test table indicates that there is a positive correlation between supportive leadership and accounting performance which is statistically significant. The correlation is statistically significant (Sig. = 0.000) at a significance level of less than the required significance level (0.01) and the correlation coefficient (r = 0.641) is statistically significant. There is also a relatively strong positive correlation as seen from the correlation coefficient which is the higher the accounting performance of the study respondents the higher the supportive leadership practices.

This discovery suggests that supportive leadership – care for staff, professional support, encouragement, and a positive work environment – can lead to better accounting performance – accuracy, quality of the reports, meeting standards, and speed of the task. Hence, the main correlation hypothesis is accepted which indicates that there is a statistically significant correlation between supportive leadership and accounting performance at Maysan University.

Table 4. Correlation Coefficient Values

Correlations			
		supportive leadership	Accounting performance
supportive leadership	Pearson Correlation	1	.641**
	Sig. (2-tailed)		000
	N	58	58
Accounting performance	Pearson Correlation	.641**	1
	Sig. (2-tailed)	000	
	N	58	58

****. Correlation is significant at the 0.01 level (2-tailed).**

3.5 Impact test

The results of the simple linear regression analysis indicate a significant effect of supportive leadership on the accounting performance of the study participants. The model summary results showed..(Model Summary) The correlation coefficient (R = 0.641) reflects a positive relationship between the two variables, while the coefficient of determination (R^2 = 0.411) indicates that supportive leadership explains 41.1% of the variance in accounting performance, while the remaining 58.9% is attributed to other variables not covered by the model or to random error. The adjusted coefficient of determination (R^2 = 0.400) further confirms the model's suitability and explanatory power.

The results of the analysis of variance showed(ANOVA) The calculated F value was (39.074) at a significance level (Sig. = 0.000), which is less than the adopted significance level (0.05), indicating that the regression model has statistical significance, and that supportive leadership has a significant effect on accounting performance, which confirms the validity of the regression model to test the effect hypothesis.

As for the results of the regression coefficientsThe coefficients revealed that the non-standard regression coefficient (B = 0.516), a positive value, indicates that a one-unit increase in the level of supportive leadership leads to a 0.516-unit increase in the level of accounting performance, assuming other factors remain constant. The standard regression coefficient (Beta = 0.641) also demonstrated a relatively strong positive effect of supportive leadership on accounting performance. Furthermore, the calculated t-value (6.251) at a significance level of (Sig. = 0.000) confirmed the significance and statistical validity of the regression coefficient.

Based on the previous results, it is evident that supportive leadership exerts a positive and significant influence on improving the accounting performance of accountants and leaders at Maysan University. Therefore, the main effect hypothesis, which states that there is a statistically significant effect of supportive leadership on accounting performance, is accepted.

Table 5. Summary Model Results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.641a	411	400	36288

a. Predictors: (Constant),supportive leadership

Table 6. Results of Variance

ANOVAa						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5.145	1	5.145	39.074	.000b
	Residual	7.374	56	132		
	Total	12.519	57			

a. Dependent Variable:Accounting performance

b. Predictors: (Constant),supportive leadership

Table 7. Regression Coefficients

Coefficientsa						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.704	289		5.896	000
	supportive leadership	516	083	641	6.251	000

a. Dependent Variable: Accounting performance

4. Conclusions

In light of the research findings, the following conclusions could be drawn.: The results showed that the level of supportive leadership practice at Maysan University was good, reflecting the university leadership's interest in providing professional and moral support to accountants and employees. The results showed that the level of accounting performance among the sample group was good, which indicates the efficiency of accountants in carrying out accounting work, preparing reports, and adhering to accounting standards and instructions. The descriptive statistics showed that the loyalty dimension ranked first among the dimensions of supportive leadership, while the support for development dimension ranked last, indicating a need to strengthen training and professional development programs within the university. The correlation test results showed a statistically significant positive correlation between supportive leadership and accounting performance, confirming that promoting supportive leadership practices positively impacts the efficiency of accounting performance. The results of the regression analysis demonstrated a positive and significant impact of supportive leadership on accounting performance, as supportive leadership explained (41.1%) of the variance in accounting performance, reflecting its importance as a factor influencing performance improvement. The results showed that supportive leadership contributes to improving the accuracy of accounting operations, raising the quality of financial reports, enhancing compliance with standards and instructions, and accelerating the completion of accounting tasks. The study results confirmed that providing a work environment based on trust, appreciation, and effective communication positively impacts the performance of accountants and increases their ability to perform their duties efficiently and effectively. The study showed that factors other than supportive leadership influence accounting performance, as evidenced by the remaining percentage of variance (58.9%), which necessitates future studies addressing other organizational and administrative variables. Based on the research findings, the researcher recommends the following: Enhancing supportive leadership practices at Maysan University by encouraging leaders to adopt management styles based on support, assistance, trust, and continuous communication with accountants and employees. Attention should be given to developing the skills of university leaders through organizing specialized training programs in supportive leadership, which contributes to developing their abilities to motivate employees and manage work teams efficiently. Increased interest in training and professional development programs for accountants, particularly in the areas of modern accounting standards, accounting information systems, and digital transformation. Providing a supportive organizational work environment that encourages participation in decision-making, knowledge sharing, and teamwork, thereby contributing to improved accounting performance. Developing systems of material and moral incentives to ensure that the efforts of outstanding accountants are appreciated, and to motivate them to maintain high levels of performance. Enhancing the use of digital technologies and modern accounting information systems to reduce errors, improve the quality of financial reports, and expedite accounting processes. Activating internal control systems and continuous monitoring to ensure compliance with accounting standards and instructions, and to improve the quality of financial and administrative performance. Encouraging researchers to conduct future studies addressing other variables that influence accounting performance, such as transformational leadership, managerial empowerment, organizational culture, managerial innovation, artificial intelligence, and digital transformation, thereby contributing to building more comprehensive explanatory models of accounting performance in higher education institutions.

REFERENCES

[1] R. J. House, "A path-goal theory of leader effectiveness," *Admin. Sci. Quart.*, vol. 16, no. 3, pp. 321–339, Sep. 1971, doi: 10.2307/2391905.

[2] R. J. House, "Path-goal theory of leadership: Lessons, legacy, and a reformulated theory," *Leadership Quart.*, vol. 7, no. 3, pp. 323–352, Autumn 1996.

[3] A. E. Rafferty and M. A. Griffin, "Perceptions of organizational change: A stress and coping perspective," *J. Appl. Psychol.*, vol. 91, no. 5, pp. 1154–1162, Sep. 2006.

[4] M. M. Elsaied, "Supportive leadership and employee voice behavior: The mediating role of employee advocacy and the moderating role of proactive personality," *J. Manage. Dev.*, vol. 38, no. 3, pp. 225–237, Apr. 2019.

[5] T. Farid, S. Iqbal, A. Khan, J. Ma, A. Khattak, and M. Naseer Ud Din, "The impact of supportive leadership on nurses' well-being during COVID-19: The mediating role of psychological capital," *Front. Psychol.*, vol. 12, Art. no. 683101, 2021.

[6] M. Kim, T. Kim, and G. Lee, "Supportive leadership and employee performance: The mediating role of organizational climate," *J. Bus. Res.*, vol. 133, pp. 270–281, Sep. 2021.

[7] M. Christensen, J. Dawson, and K. Nielsen, "The role of adequate resources, engaged community and supportive leadership in creating academics," *Int. J. Environ. Res. Public Health*, vol. 18, no. 5, Art. no. 2776, Mar. 2021, doi: 10.3390/ijerph18052776.

[8] Y. Wang, L. Zhang, and X. Chen, "How supportive leadership promotes employee innovation under uncertainty: The mediating role of thriving at work," *Sustainability*, vol. 14, no. 12, Art. no. 7491, Jun. 2022.

[9] E. E. Kossek, M. B. Perrigino, and A. G. Rock, "From ideal workers to whole-person leaders: A review of supportive leadership for sustainable work," *Acad. Manage. Ann.*, vol. 17, no. 2, pp. 640–690, Jul. 2023.

[10] R. Dayanti, W. Widodo, and H. Ali, "Supportive leadership and employee performance: A literature review," *Int. J. Soc. Manage. Stud.*, vol. 5, no. 2, pp. 109–118, 2022.

[11] D. Lundqvist, C. Reineholm, M. Gustavsson, and A. Richter, "The impact of leadership on employee well-being: On-site compared to working from home," *BMC Public Health*, vol. 22, Art. no. 2154, Nov. 2022.

[12] A. S. Jameel, Z. Ma, P. Liu, A. Hussain, M. Li, and M. Asif, "Driving sustainable change: The power of supportive leadership and organizational human behavior in fostering environmental responsibility," *Systems*, vol. 11, no. 9, Art. no. 474, Sep. 2023.

[13] J. Lee and L. E. Swaner, "Supportive leadership in higher education: Faculty engagement and organizational effectiveness," *J. Higher Educ. Manage.*, vol. 38, no. 2, pp. 45–63, 2023.

[14] Y. Park, J. Kim, and H. Lee, "The influences of supportive leadership and family social support on

female managers' organizational effectiveness," *Behav. Sci.*, vol. 13, no. 8, Art. no. 639, Aug. 2023.

[15] J. J. del-Pozo-Antúnez, A. Ariza-Montes, F. Fernández-Navarro, and H. Molina-Sánchez, "Accounting professionals' competencies and organizational performance in the digital era," *Sustainability*, vol. 13, no. 16, Art. no. 9308, Aug. 2021.

[16] N. Kroon, M. C. Alves, and I. Martins, "Accounting information quality and organizational decision making: A systematic literature review," *J. Bus. Res.*, 2021.

[17] A. P. Monteiro, B. Aibar-Guzmán, and M. Garrido-Ruiz, "Accounting information quality and organizational effectiveness: A systematic review," *J. Innov. Knowl.*, 2022.

[18] A. M. Pires, L. L. Rodrigues, and M. A. Ferreira, "Accounting performance measurement and organizational efficiency: Recent developments," *Meditari Account. Res.*, 2023.

[19] A. P. Monteiro, B. Aibar-Guzmán, and M. Garrido-Ruiz, "Digital accounting systems and accounting performance: Emerging evidence and future research directions," *J. Innov. Knowl.*, 2024.

[20] A. Lutfi, M. Al-Okaily, M. Alshirah, A. Alshira'h, and A. Alsyouf, "Accounting information systems adoption and accounting performance in the digital environment," *J. Open Innov.: Technol., Mark., Complex.*, 2023.

[21] A. E. Zohry, M. Abdelrahman, and A. Ibrahim, "Digital accounting transformation and accounting information quality: Evidence from emerging economies," *Future Bus. J.*, 2024.

[22] B. Bui, C. de Villiers, and T. Hoang, "The evolving role of management accountants in strategic decision-making," *Account., Audit. Accountability J.*, 2023.

[23] A. C. Yoshikuni, J. Favaretto, and A. L. Albertin, "Management accounting capability and organizational performance in dynamic environments," *J. Account. Organ. Change*, 2023.

[24] S. S. Abed, M. Al-Okaily, H. Alqudah, and M. Alshurideh, "The role of accounting information systems in enhancing accounting information quality and organizational performance," *J. Finan. Report. Account.*, 2022.

[25] M. Al-Okaily, H. Alqudah, A. Matar, and A. Lutfi, "Digital transformation and accounting information systems: Implications for accounting performance and decision making," *J. Knowl. Manage.*, 2024.

[26] S. K. Younis, M. A. Ahmed, and R. M. Hassan, "Accounting performance in public sector organizations: The role of digital transformation and internal control," *Future Bus. J.*, 2025.

[27] C. S. Armstrong, W. R. Guay, and J. P. Weber, "The role of accounting information in corporate governance and organizational performance," *J. Account. Econ.*, 2024.

[28] Y. Wang, X. Li, and H. Chen, "Artificial intelligence, accounting information quality, and accounting performance: Evidence from digital organizations," *Sustainability*, 2025.

[29] J. Khamdam, S. Ritkaew, and S. Aujirapongpan, "Accountants' knowledge and competency and their understanding of public sector accounting standards affecting accounting performance of Office of the Attorney General," *Exec. J.*, vol. 39, 2019.

[30] A. M. Pires, L. L. Rodrigues, and M. A. Ferreira, "Accounting performance measurement and organizational efficiency: Recent developments," *Meditari Account. Res.*, 2023.

[31] N. Aboukhadeer, H. Alshurafat, and M. Alathamneh, "The impact of compliance with accounting standards on accounting information quality: Evidence from emerging economies," *J. Account. Organ. Change*, 2023.

[32] M. A. Prabowo, D. Setiawan, and Rahmawati, "Compliance with accounting standards and the quality of financial reporting in public organizations," *J. Account. Emerg. Econ.*, 2023.

[33] B. van der Kolk, "Performance measurement, management control systems, and accountability in public sector organizations," *Finan. Accountability Manage.*, 2022.

[34] A. A. Fattah, M. M. Hasan, and M. Rahman, "Internal control effectiveness and accounting performance in public sector organizations," *J. Account. Emerg. Econ.*, 2023.