Leader Humility and Employee Accountability: Psychological Safety as Mediator and Formalization as Moderator

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Leader Humility dan *Employee Accountability: Psychological Safety* sebagai Mediator dan Formalisasi sebagai Moderator

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ABSTRACT
Employee accountability is significant for every organization. Even though leaders are regarded as essential to increasing employee accountability, the mechanism by which leaders influence employee accountability has not yet been researched comprehensively. Employing the social information processing theory, this study argues that leader humility influences employee accountability through psychological safety, and moderated by formalization. Data collection was carried out by convenience sampling using the time-lagged data collection method from 279 employees in a state-owned company in Indonesia. Accountability, leader humility, psychological safety, and formalization scales were used to measure the variables in this study. This model predicted 38% of the variance of employee accountability, and results of analysis using the Hayes' PROCESS Macro Model 14 show: (1) Leader humility relates directly and positively with employee accountability (2) psychological safety mediates the positive relationship between leader humility and employee accountability; (3) the indirect effect of leader humility on employee accountability is strengthened when formalization increases. The result of this study demonstrates that a leader's character and formalization in the organizations are the keys to build employee accountability.

ABSTRAK
Employee accountability merupakan variabel penting dalam organisasi. Meskipun pemimpin dianggap penting untuk meningkatkan akuntabilitas pegawai, mekanisme hubungan antara kerendah hatian pemimpin dan akuntabilitas belum diteliti secara komprehensif. Dengan teori *social information processing*, penelitian ini berpendapat bahwa kerendah hatian pemimpin mempengaruhi akuntabilitas melalui keamanan psikologis, dimoderatori oleh formalisasi. Pengumpulan sampel data dilakukan secara *convenience* dengan metode pengumpulan data *time-lagged* dari 279 karyawan di sebuah perusahaan milik negara di Indonesia. Skala akuntabilitas, *leader humility*, *psychological safety*, dan formalisasi digunakan untuk mengukur variabel dalam penelitian ini. Model ini memperkirakan 38% varians akuntabilitas, dan hasil analisis menggunakan Hayes' PROCESS Macro Model 14 menunjukkan: (1) Kerendah hatian pemimpin berhubungan langsung dan positif dengan akuntabilitas (2) Keamanan psikologis memediasi hubungan positif antara kerendah hatian pemimpin dan akuntabilitas; (3) pengaruh tidak langsung dari kerendah hatian pemimpin terhadap akuntabilitas diperkuat ketika formalisasi meningkat. Hasil penelitian ini menunjukkan bahwa karakter seorang pemimpin dan formalisasi di setiap organisasi merupakan kunci untuk membangun akuntabilitas.

1. Introduction

Accountability is an important concept in organizational life which drives individuals to be responsible for their choices and actions (Brees et al., 2020). Employees with high accountability tend to perform in ways preferred by companies (Mackey et al., 2018; Guidice et al., 2016; Hall et al., 2009). Data obtained by Carucci (2020)

shows though 91% of employees agree accountability is incredibly important in organizations, yet 82% of managers feel they do not have the ability to ask employees to demonstrate employee accountability. This data shows that even though accountability is considered important, the mechanism of how leaders may increase employees accountability is not understood yet. The importance of employee accountability is even

more critical in an era of rapid global change, where uncertainty is high. In that situation, members of organizations need to be able to rely on each others' performance, suggesting the critical role of employee accountability. Employee accountability is defined as "perceived expectation that one's decisions or actions will be evaluated by a salient audience and that rewards or sanctions are believed to be contingent on this expected evaluation" (Hall & Ferris, 2011, p. 134). This definition explains that employee accountability arises when an employee finds their actions and decisions will be evaluated by a particular audience and will result in consequences (rewards or punishments). Employees may attempt to fulfill the expectations of the audience conducting evaluations when they realize the existence of consequences from the audience (Hall et al., 2015). Employee accountability is different than responsibility, in that in employee accountability there is a clear audience that supervises the quality of choices and actions (in accordance with a particular standard). With responsibility, there is no audience; consequences from actions and choices are self-administered.

Prior research shows employee accountability to be influenced by two main factors, internal and external. Both factors essentially affect one another. Internal factors that influence accountability include affective trait (Dewi & Riantoputra, 2019), core self-evaluation (Chen et al., 2016) and attribution style (Brees et al., 2020), while external factors include perceived organizational support, organizational structure (Dewi & Riantoputra, 2019), organizational culture (Park et al., 2020), managerial monitoring behavior (Mero et al., 2014; Natria et al., 2022), transformational leadership (Chen et al., 2016), financial autonomy, policy autonomy, credibility of sanctions and rewards, reporting practices, and contact frequency (Schillemans et al., 2020). Altogether, this research demonstrate that scholars have just beginning to understand factors influencing employee accountability, and more research is needed.

Using social information (SIP) theory (Salancik & Pfeffer, 1978), this article aims to enrich the understanding towards the mechanism of the relationship between leaders and employee accountability. According to SIP, individuals use social information (about past behavior and their perceptions of other's thoughts) to determine attitudes and behaviors. This theory focuses on how social cues help individuals understand and judge their environment to generate interpretations, expectations, and behaviors that are relatively consistent between group members (Qian et al., 2020; Mero et al., 2014). So, with regards to employee accountability, individuals tend to demonstrate accountability if they perceive that they have done the right thing according to the information they gain from the environment about what is important for the organization. Information from the environment may be gained through many sources, however leader

are the most important sources as they are the ones who have the authority to judge employees performance (Wikhamn & Hall, 2014). Unsurprisingly, Dewi and Riantoputra (2019) recommend more research into the role of leaders on employee accountability.

One potential variable that affects employee accountability is leader humility (Septiandari et al., 2021), which refers to "an interpersonal characteristic that emerges in social contexts that connotes (a) a manifested willingness to view oneself accurately, (b) a displayed appreciation of others' strengths and contributions, and (c) teachability" (Owens et al., 2013, p. 1518). That is, a humble leader admit flaws and mistakes, appreciate and value their employees' work, and make their employees feel valued. Humble leaders are also open to input from others, including subordinates, and are always willing to learn (Owens et al., 2013; Owens & Hekman., 2012). Humble leaders tend to judge themselves objectively and accurately (Wang et al., 2018; Oc et al., 2015). Prior research supports the idea that leader humility influences employee behavior to align with the organization's goals (Zhong et al., 2019; Qian et al., 2020; Hu et al., 2018). Qian et al. (2020) conducted a two-wave survey on 274 employees in a state medical institution in south-east China, and demonstrated that leader humility correlates positively with the employee's organizational citizenship behavior. Chen et al. (2016) discovered that leader humility, as mediated by psychological empowerment, increases employee proactivity behavior. Similarly, research by Septiandari et al. (2021) on 145 employees from a state-owned business in Indonesia showed that leader humility affects employee accountability. Altogether, this research indicate that leader humility potentially influence employee behavior, including employee accountability. Therefore, we hypothesize:

H$_1$. Leader humility is positively related to employee accountability

While H$_1$ argue for a direct relationship between leader humility and employee accountability, we also argue that leader humility may influence employee accountability indirectly through psychological safety. Previous research demonstrates that the humble leader encourages employees to keep trying, to view mistakes as learning opportunities, and to accept responsibility for their mistakes (Owens & Hekman, 2012). These behaviors signal to employees that mistakes and risks are not always bad (Hu et al., 2018), which then help employees to express themselves freely or take risks without fear of negative consequence. The behavior of humble leaders informs employees that admitting mistakes and shortcomings does not threaten their status, self-image, or career. This type of leader has the potential to form psychological safety, which is defined as an "individual's perceptions as to whether he or she is comfortable to show and employ his(her)self without fear of negative consequences

to self-image, status, or career" (Kahn, 1990, p. 708). It referred as employees' perceptions of the risks they are willing to take, particularly at work (Edmondson & Lei, 2014). A leader who is appreciative, supportive and open to feedback affects employee psychological safety (Newman et al., 2017; Owens et al., 2013; Owens & Hekman, 2012). Empirical studies have demonstrated a positive relationship between leader humility and psychological safety (Zhang & Song, 2020; Wang et al., 2018; Gonçalves & Brandão, 2017). For example, Walters and Diab (2016) conducted a research in America on 140 employees who provide online services and discovered that leader humility increased psychological safety in employees.

Employees with good psychological safety have high desire to learn and dare to reveal their mistakes (Hirak et al., 2012), which in turn trigger a variety of work behaviors that are beneficial to the company (Stühlinger et al., 2019), such as organizational performance (Plomp et al., 2019). Riantoputra et al. (2016) on 260 public employees in Indonesia's government institutions found that psychological safety reduces employee silence behavior.

SIP theory explains that research conducted by Lee et al. (2020) on 341 international airline employees (including Asiana Airlines, China Eastern Airlines, Japan Airlines, Korea Air, Qatar Airway s and Vietnam Airlines) found that employees with high psychological safety also have high employee accountability. The same result was obtained in research by Stühlinger et al., (2019) on 197 medical officers in Swiss. These results confirm SIP theory, that the leader's behavior is social information that shapes behavior by influencing subordinates' psychological perceptions, in this case psychological safety. In turn, the perception of a safe environment may become social cues for employees to direct their behaviors positively. Because of their leaders' higher status and direct involvement and interactions with followers, followers tend to gather useful information from their leaders' statements and behaviors to shape their perception of the work environment and to act based on the situational desirability of certain behaviors (Lu et al., 2018; Chiu, et al., 2016). Specifically, when humble leaders admit their limitations and mistakes while appreciating their followers' strengths and contributions, employees may feel psychologically safe to express themselves and make decisions, and in turn show more accountability. Therefore, we hypothesize that:
H2. Psychological safety mediates the positive relationship between leader humility and employee accountability

Finally, this article argues that the efficacy of the indirect relation between leader humility and employee accountability through psychological safety is moderated by formalization. Formalization is defined as "the design parameter by which work processes are standardized, through rules, procedures, policy manuals, job descriptions, work instructions, and so on" (Mintzberg, 1980, p. 325). This definition highlights the role of formalization as written communication that manages how things are done in an organization (Pugh et al., 1968). Formalization helps employees to understand their duties clearly, enabling them to behave responsibly towards their duties. Because work processes (e.g., coordination and communication) are managed in standard parameters, formalization allows for more predictable employee behavior (Rahaman et al., 2021). It allows a team to have clear identity, and to lighten role stress. In other words, formalization helps individuals to work more efficiently by providing needed guidance and clarify responsibilities (Mustafa et al., 2019). Formalization enables employees to identify areas and decisions that are under their scope (Hempel et al., 2012). A mixed method study conducted by Gibson et al. (2019) on a multinational oil and mining company in the US showed that formalization increases worker effectiveness. Formalization may also increases employee accountability by facilitating information exchange and job allocation (Gibson et al., 2019; Bunderson & Boumgarden, 2010). Natria et al. (2022) conducted research on 331 public employees in Indonesia, and found that formalization plays an important role in establishing employee accountability.

Previous research has not find a conclusive result on the role of formalization as a moderator between psychological safety and employee accountability. On one hand, Jong et al. (2019) demonstrates that formalization strengthen the relationship between racial diversity and task performance through goal setting. On the other hand, Owen and Hekman's (2012) qualitative study from 55 in-depth interview show that leader humility played a significant role to follower's growth, but formalization weaken the relationship. In the current research, we argue that formalization strengthens the relationship between leader humility and employee accountability. This position is in line with Adler and Borys' (1996) argument about the role of formalization as enabler. They states that formalization can empower employees by eliciting positive work behavior. This position is also consistent with SIP theory. From the perspective of SIP theory, in addition to being an information source on behavior and decision making, formalization also plays a role in clarifying information provided by leaders. Therefore, we hypothesize that:
H3. Formalization strengthens the positive relationship between leader humility and employee accountability that is mediated by psychological safety.

In brief, this study aims to test the mechanism of the relationship between leader humility, psychological safety, and employee accountability, and moderated by formalization.
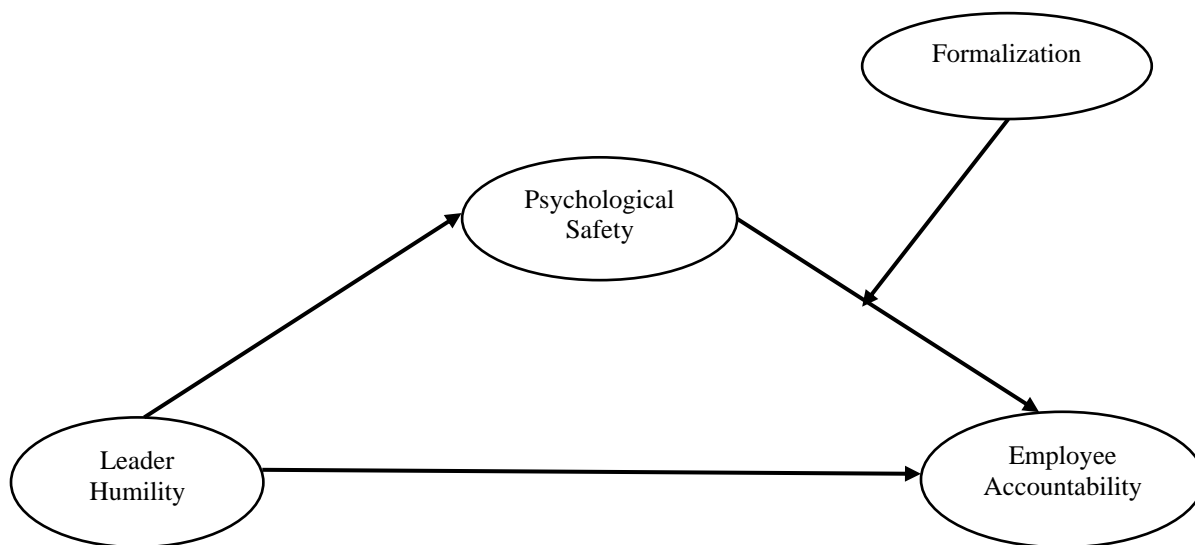
Figure 1. Research Model

2.   Methods

Participants and Procedure
The study was conducted on one of Indonesia's state owned company with approximately 600 employees in total. This company was selected for its bureaucratic organizational structure, with formalization and an emphasis on accountability. Formalization is the main characteristic and ideal type of a bureaucratic organizational structure (Pugh & Hickson, 1976; Mintzberg, 1980; Adler & Borys, 1996). Data collection was done via a self-report paper-based questionnaire. Distribution of the questionnaire was done after obtaining permission from the company and was circulated internally to all permanent employees with at least one year of service. The sampling technique used was convenience sampling, because of its easiness and effectiveness (Cozby & Bates, 2015).

The total complete responses were 279 out of 300 responses (93% response rate). The respondents were dominated by male (81%), high school graduated (44.8%), staff (76.7%), and job tenure 1 – 5 years (31.3%).

This study protocol was evaluated and approved by the Ethics Committee Team of the Faculty of Psychology, Universitas Indonesia (approval number. 153/FPsi.Komite Etik/PDP.04.00/2021). Respondents were informed prior to the survey regarding the purpose of research and were given assurance for the confidentiality of data. Participation was completely anonymous and voluntarily.

Instruments
All instruments were adapted from previous research and have been back translated from English to Indonesian. A pilot study was conducted prior to the study to measure the Indonesian versions post-translation. The pilot study results showed reliability above 0.7 on all measuring instruments except the accountability scale, so an item revision was performed on one of the accountability scale items. All instruments used in this study used a 6-point Likert scale (1 = "strongly disagree", 6 = "strongly agree").

Employee accountability was measured using accountability scale developed by Hochwarter at al. (2003). This instrument is a uni-dimensional construct consisting of ten positive items. Examples of items from this instrument are "I am responsible for all my actions at work" and "My work at work is scrutinized by subordinates, colleagues, and superiors". The higher the score on this measuring instrument, the more accountable the respondent. The Cronbach's α for the current study is 0.85.

Leader humility was measured using an instrument developed by Owens et al. (2013). This instrument is a uni-dimensional measuring instrument consisting of nine positive items. Examples of items from this instrument are "Your superior shows that they are open to other's advice" and "Your superior shows they are open to other's ideas". The higher the score on this measuring instrument, the more employees perceive their superiors to have high leader humility. The Cronbach's α for the current study is 0.91.

Psychological safety was measured using an instrument developed by Edmondson (1999). This uni-dimensional instrument consisting of four positive items and three negative items. Examples of items from this instrument are "Team members can discuss problems and difficult issues" and "When working in a team, my unique

Table 1. Goodness of Data

Data Construct	Item	Factor Loading	KMO	Bartlett Test (sig)	Eigenvalue	Variance Explained	Cronbach Alpha
Employee accountability	10	2	0.80	<0.001	4.398 1.725	2	0.85
Leader humility	9	1	0.91	<0.001	5.328	1	0.91
Psychological safety	7	2	0.70	<0.001	2.642 1.183	2	0.70
Formalization	5	1	0.752	<0.001	2.885	1	0.81

talents are appreciated and used." The higher the score on this measuring instrument, the employees feel they have high psychological safety at work. The Cronbach's α for the current study is 0.70.

Formalization was measured using an instrument developed by Pugh et al. (1968). This measuring instrument is a unidimensional measuring instrument consisting of five positive items Examples of items from this instrument are "This company has many written rules and regulations" and "there is a complete job description for almost all jobs in this company." The higher the score of this measuring instrument, the more employees believe their workplace is formalized. The Cronbach's α for the current study is 0.81.

Harman's single factor test was done to determine the existence of common method bias in this study, yielding a result of 15.62%. A result of less than 50% on Harman's single factor test shows that common method bias was not an issue and was not detected in this study (Rodríguez-Ardura & Meseguer-Artola, 2020; Podsakoff et al., 2012).

Control variables. Based on prior research perceived organizational support (Septiandari et al., 2021) and affect trait (positive affect and negative affect) (Dewi & Riantoputra, 2019) were also controlled for. Perceived organizational support was measured with a five-item instrument developed by Lynch et al. (1999). Examples items from this instrument include "My company cares about my well-being" and "My company helps me when I run into trouble." (Cronbach's α = 0.77). Next, positive affect and negative affect were measured using the Positive and Negative Affect Schedule (PANAS) developed by Watson et al. (1998); with nine items for positive affect and ten items for negative affect, with example items of "Passionate" and "Enthusiastic" (positive affect, Cronbach's α = 0.78) and "dejected" and "Worried" (Negative affect, Cronbach's α = 0.86).

Analysis Techniques
Table 1 shows the results of a bi-variate correlation. To test the research hypotheses a Hayes' PROCESS Macro v4.0 Model 14 (Hayes, 2018) was used on the application IBM SPSS Statistics version 26. In this analysis, mean centering was conducted, and the analysis option was checked. The Normality test was not performed because it was bootstrapped on the PROCESS Macro. This analysis technique was used to test (a) the relationship between leader humility and employee accountability, (b) the mediating effect of psychological safety on the relationship between leader humility and employee accountability, and (c) the moderating effect of formalization on the relationship between leader humility and employee accountability through psychological safety (moderated mediation).

3. Results

Before testing the hypothesis, a variable feasibility test with factor analysis was performed. The Kaiser-Meyer-Olkin (KMO) and Bartlett tests of sphericity revealed that the KMO and Bartlett test results were greater than 0.5 and the significance was less than 0.05 (Table 1), indicating that the existing samples could be analyzed using factor analysis. According to the factor loading in Table 1, humility and leader formalization, each, are loaded on one factor, while employee accountability and psychological safety, each, are loaded on two factors.

Results from the correlation test showed that current job position ($r = -0.14$, $p < 0.05$) correlated significantly with employee accountability, so that variable was controlled for in the next statistical regression. Besides that, other demographic variables such as gender, education, and job tenure were also set as control variables in this study. Prior research shows that these variables may affect employee accountability (Brees et al., 2020; Guidice et al., 2016; Laird et al., 2015; Mero et al., 2014) and thus were controlled for. Other variables that that were found to affect employee accountability in previous studies were perceived organizational support (Septiandari et al., 2021) and affect trait (positive affect and negative affect) (Dewi & Riantoputra 2019). Means, standard deviations, and correlations are presented in Table 2.

Table 3 shows that this model predicts 38% ($R^2= 0.38$) of employee accountability, after controlling for gender, education, years of work, current job position, perceived

Table 2. Mean, Standard Deviations, and Correlations

No	Variable	M	SD	1	2	3	4	5	6	7	8	9	10	11
1	Gender	-	-	1										
2	Education	3.99	1.05	0.28**	1									
3	Job Tenure	13.33	9.50	0.12	−0.05	1								
4	Current Job Position	1.39	0.78	0.06	0.26**	0.46**	1							
5	Leader Humility	5.01	0.65	−0.01	−0.23**	−0.08	−0.14*	1						
6	Formalization	5.15	0.50	0.02	−0.09	−0.03	−0.07	0.43**	1					
7	Psychological Safety	5.16	0.38	0.02	−0.02	−0.06	−0.10	0.36**	0.48**	1				
8	POS	5.11	0.23	0.05	0.00	0.11	0.16**	0.01	0.01	0.06	1			
9	Positive Affect	5.12	0.29	0.01	0.09	0.19**	0.17**	0.04	0.03	0.06	0.31**	1		
10	Negative Affect	1.67	0.39	0.00	0.03	−0.12	0.05	0.02	0.08	−0.03	0.00	−0.17**	1	
11	EA	5.44	0.53	0.05	−0.08	−0.06	−0.14*	0.44**	0.45**	0.44**	0.17**	0.08	−0.05	1

Note. N = 279. Gender was coded as 1 = Male, 2 = Female. Job Tenure is in years.
POS = *Perceived Organizational Support*; EA = *Employee Accountability*
*. Correlation is significant at the 0.05 level (2-tailed); **. Correlation is significant at the 0.01 level (2-tailed).

Table 3. Hayes Process Model Macro Model 14 Analysis Results

	Psychological Safety		Employee Accountability	
	β	*P*	*β*	*p*
Variable				
Leader Humility	0.21	0.00	0.12	0.00
Psychological Safety	-	-	0.20	0.00
Formalization	-	-	0.18	0.00
Psychological Safety x Formalization	-	-	0.19	0.00
Control Variable				
Perceived Organizational Support	0.10	0.31	0.27	0.00
Current job position	−0.03	0.30	−0.04	0.08
Gender	0.00	0.99	0.04	0.42
Education	0.03	0.19	0.00	0.96
Job Tenure	0.00	0.87	0.00	0.98
Positive Affect	0.04	0.65	0.00	0.97
Negative Affect	−0.04	0.51	−0.05	0.24
R^2	0.15		0.38	
R	0.38		0.62	
F	5.73		15	
df1	8		11	
df2	270		267	

organizational support, and affect trait (positive affect and negative affect). In other words, results show that 38% of employee accountability variance can be predicted by leader humility, psychological safety, and formalization.

Results from this regression analysis supports the three hypotheses in this study. The results prove a significant positive relationship between leader humility and employee accountability ($β = 0.12$, $p < 0.01$). This proves that employee accountability will increase with an increase in leader humility (H₁ supported).

Next, results show a positive relationship between leader humility and psychological safety ($β = 0.21$, $p < 0.01$)., suggesting that leader humility increases psychological safety in employees. Results also show a significant positive relationship between psychological safety and employee accountability, indicating that employee accountability will increase along with psychological safety. The analysis also showed that psychological safety mediated the significant positive relationship between leader humility and employee accountability ($β = 0.04$, bootstrapping 95% *CI* = [0.02, 0.08]) (H₂ supported). Results from the mediation test are presented in Table 4. This shows that leader humility tends to increase employee accountability by increasing psychological safety of employees. However, psychological safety only partially mediates the relationship between leader humility and employee accountability, because leader humility was also shows to directly correlate with employee accountability.

Table 4. Mediation Model: Indirect effect of leader humility on employee accountability through psychological safety

	Effect	*BootSE*	*BootLLCI*	*BootULCI*
Psychological Safety	0.04	0.02	0.02	0.08

Table 5. Moderated Mediation Model: Indirect Effect of Leader Humility on Employee Accountability through Psychological Safety Moderated by Formalization

Moderator	**Conditional indirect effect**				
	Condition	**β**	**BootSE**	**BootLLCI**	**BootULCI**
Formalization	Low	0.02	0.02	–0.01	0.06
	Middle	0.04	0.02	0.02	0.08
	High	0.06	0.02	0.03	0.11
Index of moderated mediation	-	0.04	0.02	0.01	0.08

Table 5 shows support for H_3. Results from the analysis in this study indicates that the indirect relationship between leader humility and employee accountability through psychological safety becomes stronger with higher levels of formalization. The indirect relationship between leader humility and employee accountability through psychological safety was demonstrated to be significant for middle level formalization (β = 0.04, *SE* = 0.02, bootstrapping 95% *CI* = [0.02, 0.08]) and significant for high levels of formalization (β = 0.06, *SE* = 0.02, bootstrapping 95% *CI* = [0.03, 0.11]), but not significant for low levels of formalization (β = 0.02, *SE* = 0.02, bootstrapping 95% *CI* = [–0.01, 0.06]). Results from this research indicate the influence of leaders on employee accountability. In brief, leader humility has been shown to increase psychological safety in employees, which in turn increases accountability in employees as beneficial work behavior. Results from this study also show that high levels of formalization strengthen the indirect relationship.

4. Discussion

Theoretical implications
The current research is successful in demonstrating the mechanism of how leader humility influences employee accountability: (1) leader humility directly and indirectly influences employee accountability; (2) psychological safety mediates the relationship between leader humility and employee accountability; (3) formalization moderates the positive relationship between leader humility and employee accountability that is mediated by psychological safety.

By so doing, the current research has advances current understanding employee accountability in at least three ways. First, the current research confirms that leaders are important sources of information for their employees. As a source of information, behaviors and characters of leaders become important consideration in the employees' decision-making process, including in their decisions to demonstrate their accountability. Differ from Mero et al. (2014) and Josephine and Riantoputra (2021) who suggest that the behaviors of the leaders is an important source of information for their employees, the current research emphasizes the significance of leaders characters as a source of information. The current research is inline with Zhong et al. (2019) and Javed et al. (2017) that also reveal how the character of the leaders influence work behavior. In their research on 13 organizations in China, Zhong et al. (2019) demonstrate that leader humility indirectly affects employee well-being (job satisfaction, work engagement, dan emotional exhaustion. Javed et al. (2017) conducted research in textile industry in Pakistan and show that inclusive leader influence innovative work behavior through psychological safety. Using leader-member exchange theory, Javed et al. (2017) describe reciprocity in superior and subordinate relationships. Along with Zong et al, (2019) and Javed et al. (2017), the current research was conducted in high-power distance culture (Hofstede, 2015) where employees tend to have higher respect for their leaders than those in low-power distance culture. There is a possibility that this tendency makes them more susceptible to the influence of leaders compared to employees from low-power distance culture. Future research may want to investigate this matter further.

Second, the current research contributes to the literature by highlighting the importance of psychological safety as a mediator between leader humility and employee accountability. This research confirms previous research that explain how humble leaders able to build an atmosphere where employees feel accepted and appreciated, and thus have a stronger perception of psychological safety (Wang et al., 2018; Owens et al.,

2013). Through creating psychological safety, humble leaders assure employees that they are allowed to be creative and will not be penalized to when they make mistakes. Psychological safety helps employees to interpret their leaders more positively and have more trust on the information shared by their leaders. It should be noted, however, that the current research demonstrates that psychological safety only mediates partially mediated the relationship between leader humility and employee accountability. This result could be caused by high-power distance culture. So even though psychological safety mediates the relationship between leader humility and employee accountability, a direct relationship between leader humility and employee accountability has significant impact. Learning from previous research and the current research, organizations need to pay attention on the importance of psychological safety in order to build employee accountability.

Third, the current research is successful in demonstrating that formalization acts as a source of information for employees to understand what is expected from them. Previous research suggests that formalization is able to provide information on tasks, roles and procedures for employees (Mustafa et al., 2019; Eva et al., 2017). The current research strengthens previous research by indicating that formalization influences work behavior, and thus, it is an important variable for organization. As a result, employees have a clearer behavioral guideline (Natria et al., 2022). Although the current research highlights the importance of formalization as a source of information for employees to increase their accountability, it should be noted that formalization potentially limits employees' creativity (Tremblay, 2019). Future research needs to investigate the optimal level of formalization that is powerful in increasing accountability but does not hinder creativity. Future research may also want to take into consideration the possibility of different optimal level for different industry.

Practical implications

The current research informs practice of some useful ways of increasing employee accountability. First, organizations Organizations may want to educate and trains their leaders to be more humble. Leaders need to understand that their characters are a source of information and motivation for employees. When employees perceive that their leaders are humble, willing to acknowledge their own mistakes and able to appreciate others, then employees tend to be more ready for accountability. Recruitment for future leaders need to pay attention on leaders humility. Second, leaders need to understand the considerable impact of psychological safety, and how to foster it (Lee et al., 2020). Organizations may want to coach and train their leaders on how to provide feedback for their employees. That is, feedback that is honest, constructive and do not demean their employees. Employees need to feel that

they are appreciated, and they have rooms for making mistakes. It does not mean that there will be no consequences for mistakes. However, their mistakes will not have detrimental effect. Instead, mistakes are opportunities for future development. Third, organizations may want to have well-defined rules, procedures, and regulations, as the current research shows that clarity of jobs, rules and procedures (i.e., formalization) send signals for employees on expected behaviors and standards of behaviors.

Research limitations

The current research has several limitations. First, this research used self-report questionnaire, raising the potential problem of common method bias (Podsakoff et al., 2012). However, this current research has implemented a research design that limits the potential of common method bias, that is by implementing time lagged data collection (i.e., two waves' data collection methods) (Podsakoff et al., 2012). Further, Harman's single factor test has confirmed that the current research does not suffer common method bias. Second, the data was collected by the assistance of Human Resource Department (HRD) staffs at the participating organization. This method may trigger employees to respond according to social desirability, fearing that their answers may not be perceived positively by the HRD staffs. However, to increase the possibility of the participants' honest answers, the researchers have asked the respondents to put their questionnaires in an envelope provided for them, and then sealed it. By so doing, it is expected that most respondents perceive that their answer is safe and they can answer honestly.

Having discussed some of its limitations, the current research have some strengths, including the measurement tools and the reliability of the tools. The current research used measurement tools that have been widely used in previous research (Natria et al., 2022; Rahaman et al., 2021; Dewi & Riantoputra, 2019; Fischer et al., 2019; Chen et al., 2016), suggesting accepted measurement tools. Furthermore, the measuring instrument used has been statistically proven to be reliable, so it is believed that the measuring instrument used is capable of measuring the variables in this study. In other words, the measuring instruments used in this research can be trusted.

5. Conclusion

The current research has contributed to the knowledge of employee accountability, by demonstrating that leader humility may influence employee accountability directly and indirectly through psychological safety and moderated by formalization. The mechanisms of how leader humility influences employee accountability can be explained by social information processing theory. The current research contributes by showing that the

character of the leaders is an important source of information for building employee accountability. The current research also demonstrates that leader humility is able to initiate the occurrence of psychological safety, which in turn affect employee accountability, especially in a situation with high formalization.

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