



LEADERSHIP IN THE NEW NORMAL

BY

MS. GINNAPAT TANGCHITNOB

**AN INDEPENDENT STUDY SUBMITTED IN PARTIAL
FULFILLMENT OF THE REQUIREMENTS FOR THE DEGREE
OF MASTER OF BUSINESS ADMINISTRATION PROGRAM IN
GLOBAL BUSINESS MANAGEMENT
(INTERNATIONAL PROGRAM)
FACULTY OF COMMERCE AND ACCOUNTANCY
THAMMASAT UNIVERSITY
ACADEMIC YEAR 2021
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INDEPENDENT STUDY

BY

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ENTITLED

LEADERSHIP IN THE NEW NORMAL

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ABSTRACT

Various studies and research posited that effective leadership influences employee engagement. As the "new normal" and "WFH" arise, working landscape has changed. Given the fact that there are a few known recent studies on this topic, raises the question of whether pre-pandemic research conclusions are still applicable now. Therefore, this quantitative research aimed to examine 1) how COVID-19-induced work from home affects leadership and 2) how such leadership affects auditor work engagement. A sample group of 50 auditors in the financial services industry was randomly drawn from KPMG Phoomchai Audit. Paired-sample t-tests point out that during WFH, autocratic and laissez-faire leaderships are both statistically somewhat higher than those in the pre-pandemic time while transactional leadership is statistically somewhat lower. It's also found that transformational leadership during WFH is somewhat lower than in the pre-pandemic time but the decrease is not statistically significant. Multiple regression analysis reveals that, among the four styles of leadership, only transactional leadership has a significant positive influence over auditor engagement. Limitations, contributions, and recommendations were discussed.

Keywords: Autocratic leadership, laissez-faire leadership, transactional leadership, transformational leadership, auditor engagement

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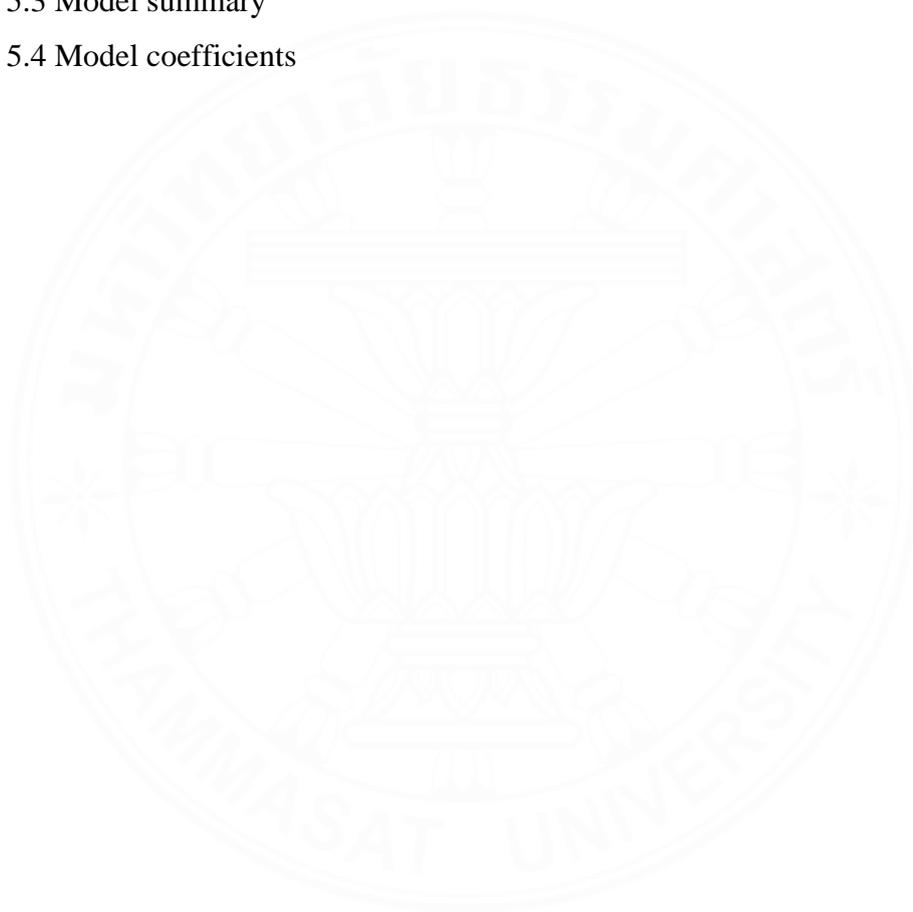
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CHAPTER 1

INTRODUCTION

1.1 Introduction

COVID-19 pandemic has brought about “new normal” that disrupts almost every aspect of how people live their lives and how they work together. Working from home and online meeting have been generally accepted and practiced almost everywhere, including in auditing where working in team and verification of physical evidences are essential for effective work and working from home has literally never been an option. With these changes, the work setting and milieu of each team member could be different considerably. Thus, this raises the question of whether leadership, as it is known, would come through this challenge with flying colors. This is the research question of this study.

In light of the research question, this chapter covers problem and its significance, research objectives, definition of terms, and scope of the study. The last part describes the structure of this study.

1.2 Problem and its significance

Businesses do accounting to track revenues, expenses, assets, liabilities, and shareholders' equity in order to provide their stakeholders with valid information for decision-making and tax purpose. As required by law, the integrity of these records must be audited by a certified public accountant (CPA) who normally works with his/her team of auditors.

On any given workday, the audit manager, who has the certified public accountant status, is the main contact person on the job to the client. Nonetheless, auditing tasks are allocated to team members by the auditor in charge upon the approval of the manager. Doing the assigned tasks is normally a repeatedly back and forth process between auditors and between client and auditor. At any rate, the expected output from team members is the assurance report that must be complete and correct

within the time limit (Habib et al., 2019). That going back and forth processes along with the requirements of completeness and correctness within deadline induce team member's tension and strain without question.

Prior to the pandemic, larger audit firm's office was merely used not for audit works but for these main purposes: 1) as mailing address and 2) as offices for partners and management; 3) for clerical and back office works; and 4) for group gathering, internal meetings and trainings. The actual auditing and meetings took place mostly on site in a confined space or in one of the meeting rooms at client's office. Supervision was close. Fixing or mitigating problems, tensions, strains, or any negativities for team members took place almost immediately.

However, the pandemic has the work landscape changed. Auditing and meetings take place on-line via a variety of communication applications at each team member's own residence. Shared office life, common activities, and small talks, for example, has diminished if not disappeared. Supervising, helping, and inspiring team member have been carried out through video call or voice call, if not texting. Work-related tensions and strains from work could be mitigated, if they are voiced out and/or could be perceived.

Numerous research and studies, prior to the pandemic, posit that effective leadership is vital for the team or organization to attain common goals, and each leadership style has impact to employee engagement. (see Ashfaq et al., 2021; Erdel, & Takka, 2020; Guarana, & Avolio, 2022; Jena, Pradhan, & Panigrahy, 2018, for example). Nonetheless, as "new normal" emerges, communications, in some sorts, among team members has been missed out. On one hand, the communication gap frustrates the team member and that potentially leads to new demand. On the other hand, a communication gap may cause the leader's current workable solutions to be less effective, if not ineffective at all. When these two aspects are combined, the impact is significant.

The given current situation, together with the fact that there is few known recent research on the topic the question of whether the pre-pandemic research findings still hold true in this current time exists.

1.3 Research Objectives

In light of finding the answer to the aforementioned research question, this research aims to investigate 1) how COVID-19-induced work from home affects leadership and 2) how such leadership affects team member's work engagement.

1.4 Definition of Terms

In this research, the following terms have exclusive meaning as defined below:

Financial Services Industry

Banking, Leasing, and Insurance businesses in Thailand

Audit firm

KPMG Phoomchai Audit Limited, Thailand

Auditor

KPMG Phoomchai Audit's auditors
ranked from Audit Assistant 1 to Audit Assistant Manager 2
in Financial Services Industry

Leader

KPMG Phoomchai Audit's auditors
ranked from Assistant manager 1 to audit manager

Leadership

Approach/style that leader usually assumes in leading the team

Autocratic Leadership

Follower's perception of the extent that the leader exhibits
autocracy in supervising for auditor engagement (AUTO)

Laissez-Faire Leadership

Follower's perception of the extent that the leader intentionally
holds back his/her intervention as motivators toward auditor
engagement (LAIS)

Transactional leadership

Follower's perception of the extent that the leader employs contingency reward and management by exception as motivators toward auditor engagement (TSAC)

Transformational leadership

Follower's perception of the extent that the leader exercise idealized influence, inspirational motivation, intellectual stimulation, and individualized consideration as motivators toward auditor engagement (TSFO).

Auditor Engagement

Follower's completion of assigned tasks on time with least revision after the submission (ENGAGE)

1.5 Scope of the Study

This research focuses only on leadership from the viewpoint of auditors in the financial services industry in Thailand. The financial services industry consists of Banking, Leasing, and Insurance businesses. It limits its time frame to span only between January and the end of May 2022.

1.6 Structure of Presentation

The next chapter deals with literature review, hypotheses, and conceptual framework. Chapter Three presents research methodology. Chapter Four presents research findings according to the research objective. Conclusion, discussion, and recommendations are presented in the last chapter.

CHAPTER 2

REVIEW OF LITERATURE

2.1 Introduction

The first two parts review nature of auditing and the new normal. The next part reviews styles of leadership and empirical evidence. The review leads to hypotheses setting and presentation of conceptual framework in the last part.

2.2 Nature of Auditing

Structurally, auditing naturally requires team effort of a group of auditors. The team will be managed to operate efficiently and timely complete all the audit processes given considerable amount of workload, pressure, and tight deadlines. In most cases at the operational level, a team comprises of one audit manager, one auditor in charge, and a small group of team members. However, the number of audit manager and audit in charge can be more than one (Bamber, 1983; Rich et al., 1997). For example, in the case of a client in the financial services industry, the number of audit manager and auditor in charge are two. The audit manager is a certified public accountant. The rest could be auditors in training and those with specialist skills, e.g., tax and information technology (Deloitte AB, 2018; EY, 2018; KPMG, 2018; PWC, 2018). At higher level, partners of the audit firm, and, occasionally, audit managers hold responsible for building and fostering business rapport with client's executives.

As stated earlier, the client recognizes the audit manager as the main contact person. Given the considerable amount of workload, pressure, and tight deadlines, the manager is supposed to effectively manage the team to complete the audit process in a timely fashion. With the manager's consent, an auditor in charge allocates audit tasks to team members and supervises the auditing via reviewing the essential items that are considered most at risk (Deloitte AB, 2018; EY, 2018; KPMG, 2018; PWC, 2018) and tracking the audit progress. Both leaders play a critical part in driving the team's performance, ensuring timely completion of audit work, and being effective

“shock absorber” in dealing with hot and hard issues/pressure with client’s top management, regulators, and other related parties, let alone patting team member’s back to deliver emotional support.

Although most teams would share this common structure, it is worth noting that members’ roles and responsibilities in each particular team could be varied among teams subject to the differences in team members’ level of risk responsiveness and complexity of work, and specific experience and/or expertise. Yet, as a rule of thumb, team members with expertise and/or more experience would help with mentoring, coaching, and instructing other members to be able to swiftly tackle the problem at the bull-eye.

In terms of process, auditing consists of four phases, namely, planning; risk assessment; controls and details testing; and reporting. In planning, the manager sets the audit theme, i.e., what to be focused on, common goals, and deadline. Audit in charge drafts to-do list and work allocation and seek approval from the manager. Once approved, the process moves to risk assessment.

For assessment, the team has to perform a walkthrough. This deals on one hand with reading minutes of management meetings in order to get acquainted with the ongoing issues. On the other hand, the team inquires and requests operational workflow from the client’s each department with the purpose of getting a thorough understanding of how the whole business transactions proceed. Once risks are assessed, the team might adjust the audit plan accordingly and sequentially proceed to the next phase.

In this phase, for the controls part, the team works on the client’s premise to make observations. What to be observed are 1) daily operations and their supporting documents and operation manuals for any irregularities and/or discrepancy and 2) client’s internal control effectiveness, i.e., the ability to detect and mitigate irregularities. For the details testing counterpart, the team scrutinizes details from piles upon piles of client’s documents to make certain the integrity, i.e., correctness and completeness, of client’s financial information.

The last phase can be laid out in two folds. One is communicating the conclusion on overall audit findings to the client's audit committee or the like. The other is preparing and submitting audit and financial reports to the client within the agreed timeline.

Both the whole process and steps in each phase could be of a back-and-forth nature for it requires discussions to seek consent or agreement over revisions between auditors in the team and between the client and audit team (Ater et al., 2019). These discussions and revisions seem to be never-ending while new issues keep emerging. In any case, along the process through the end, leaders and supervisors expect high quality of works within time limit, for instance, clear documentation, proper testing, complete audit evidence, and solid conclusion. At the end of the audit process, client expects the complete assurance reports and auditor's advices on practical issues. In a nutshell, auditor's competences in achieving objectives of identifying and reporting misstatements in client's financial statements within agreed time limit constitute audit quality (Xiao, Geng, & Yuan, 2020).

In terms of the work cycle during the year, it is divided into 4 main cycles, namely, Q1 review, half-year audit, Q3 review, and year-end audit. For Q1 and Q3 review, the audit team is required by Bank of Thailand (BOT) and Office of the Insurance Commission (OIC), to provide limited assurance for the client's financial information within 45 days after the quarter ends, while for half-year and year-end audit, the audit team is required to provide reasonable amount assurance for the client's financial statements within 60 days after the quarter ends. Thus, scope of work for review cycle is narrower than the audit cycle. This cycle applies to the jobs for listed companies. For non-listed cases, completion of year-end audit is limited to 120 days after the year ends as required by laws.

For Q1 review, the team kicks off in the beginning of April and finishes this quarterly review in mid May. For half-year audit, the team kicks off and starts working from mid-May to the end of August. For Q3 review, the team kicks off in the beginning of October and finishes this quarterly review in mid November. Lastly, for year-end audit, the team kicks off and starts working from mid-November to the end of February of the following year (for listed job) and/or to the end of April of the following year (for non-listed job).

In principle, client's expectations on quality of outputs are the same across industries, nevertheless. Yet, in the case of financial services industry, especially those listed companies, where these deliverables have significant impacts on the public investors and client's credibility, the client would expect zero inaccuracy on the auditor's part.

The going back and forth nature of audit work along with the requirements of completeness and correctness within deadline induce team member's tension and strain without question. Needless to say, audit work is stressful. To state the obvious, on one hand, heavy workload, long hours of work, time budget, and tight deadlines combined with an awareness that time budgets are used as a performance measurement tool in the audit firm are big-time job stressors (Chi et al., 2012; Habib et al., 2019; Smith et al., 2010).

On the other hand, each team member continuously unyieldingly pressures oneself to perform the audit up to the team's standard, if not better, in order to be professionally recognized, let alone earning bonus and promotion. These realities could consequently undeniably result in member's emotional breakdown, and probably burnout, and high turnover in the audit industry. In some sense, this could be viewed as an endemic. Once this endemic occurs, auditor in charge who works closer with the team would inform the manager of the outbreak. Equipped with insights from the auditor in charge, the manager would then devise relief scheme.

2.3 New Normal: Working From Home

The COVID-19 pandemic has changed the way people work. A number of countries decisively decided in early phase of this crisis to lockdown their towns or cities, if not country. People have been encouraged to work from home as much as possible and communications among concerned parties have taken on-line form through communication applications at each team member's own residence. Shared office life or common activities that requires physical presence have been kept to the minimum level. Supervising, helping, and inspiring team member, too, have been carried out on-line via video call or voice call. In some cases, texting has been used as the medium. Work-related tensions and strains could be mitigated, if they are voiced

out and/or could be perceived on-line. Cinemas has been near dead; some sort of nightlife was out; food delivery sores. This is the new normal.

The concept of working from home is not new. “Teleworking” or “telecommuting” has been around since the 70s to provide more flexibility in organizations (Lyttelton, Zang, & Musick, 2020). In 2012, about 20% of the workforce worked remotely, to some degrees, away from their office (Reaney, 2012). What is new in the pandemic version are the scope and scale by which people work from home. In terms of scope, almost all sort of work is carried out at home. In terms of scale, a survey by Gartner (2020) indicates one-half of the companies across the globe have more than 80% of their employees work from home WFH during the early stages of new normal.

Together with working from home is the emergence of new managerial realities or challenges. Managers inevitably have to cope with managing their employees from a distance. With the distance, some sorts of communication among team members are missed out. This communication gap frustrates the team member and at the same time might cause the leader’s current workable solutions to be less effective, if not ineffective at all. With these two challenges combined, the impact is significant and would certainly have implications for leadership (Bonet & Salvador, 2017).

2.4 Employee Engagement

Kahn (1990) proposed the term “employee engagement” to describe the harnessing of organizational members’ selves to their work responsibilities, self-employment, and self-expression of people physically, cognitively, and emotionally in their work lives.

Employee engagement leads to the discretionary effort, which goes above and beyond the employee's job description or minimum performance requirements. It is crucial for any organization since it leads to increased customer satisfaction, revenue, profitability, and the organization’s long-term success (Saks, 2017; Sun, & Bunchapattanasakda, 2019; Turner, 2020; Vickers, 2019)

According to Schaufeli et al (2002), employee engagement is recognized as a positive, fulfilling, work-related state of mind which is characterized by vigor, dedication, and absorption, as well as a more persistent and pervasive affective-

cognitive state which would not be focused on any specific object, event, individual, or behavior. The three dimensions of employee engagement are demonstrated as follows.

Vigor: Vigor demonstrates a willingness to invest effort in one's work, the ability to prevent exhaustion, and persistence to complete a task. It reflects a higher level of mental and physical endurance during work. An employee who is energized while working is highly driven by the nature of the work he or she is doing (Hrabe, Melnyk, Buck, & Sinnott, 2017).

Dedication: Dedication entails a high level of psychological commitment and accountability to their profession, as well as a strong work ethic. Employees with a sense of relevance, excitement, inspiration, pride, and challenge can provide a high level of commitment to the organization (Schaufeli et al., 2002).

Absorption: Absorption is characterized as employees being highly concentrated, satisfied, immersed, and happily engrossed in work (Schaufeli, & Bekker, 2004). Consequently, everything else fades into the background and time seems to fly. This form of engagement is more likely to occur in work environments when there is a high level of challenge or skill utilization.

Engaged employees feel satisfied, more productive, and more willing to put extra effort into their work. Furthermore, they will try their best to attain specified goals and demonstrate a high commitment to the company (Jena, Pradhan, & Panigrahy, 2018; Lee et al., 2016; Yahya, & Ebrahim, 2016).

2.5 Styles of Leadership and Empirical Evidence

The list of business goals is literally endless; they could be revenues, costs, expenses, profit, consumer and employee satisfaction, environmental impacts, or even ratios to name a few. In thriving toward those objectives, the human workforce is without question essential (Bennett, 2021). Managing the workforce requires the person in charge, i.e., the leader. Leader leads and exhibits leadership. Leadership is primarily about motivating and/or controlling followers into effective execution of their duties toward attaining pre-determined goals (Kotter, 1996; Yammarino & Dubinsky, 1994).

Leadership could be dubbed as the follower's perception of leader's potential and style of leading the team in reaching its goals (Ashfaq et al., 2021). This term suggests that leadership is an inter-personal process (Decuyper, & Schaufeli, 2020; Northouse, 2013) or a group process which involves two or more people interacting with each other (Bass, 2018). In academic's terms, leadership is the potential to direct, guide, and influence behavior and work of others toward the accomplishment of specific goals in a given situation (Barchiesi et al., 2007). Koontz (2020) asserts that leaders with good leadership can initiate action, motivate, provide guidance, create confidence, build morale, build work environment, and achieve coordination.

With regard to style, Bass & Avolio (1990) categorize leadership into four styles: autocratic, laissez-faire, transactional, and transformational. Roughly interpreted, the former pair concern mainly with level of control: tight versus loose, while the latter pair concern mainly with how in spreading out ideas: telling versus selling.

Autocratic leader tends to retain power and decision-making with him/herself, impose expectations on and define outcomes for the followers (Shaw, 1995), and utilizes reward and punishment to motivate them. Division between leader and followers is obvious (Tian, & Sanchez, 2017). Leader usually gives more orders, with or without explanation, to followers and takes less suggestions from them (Maqsood, Bilal, & Baig, 2013). One good exemplar of leader in this style is Thailand's 29th Prime Minister, a former command-in-chief of the Royal Thai Army, who transgress into his office through a coup d'état.

It is obvious that this style of leadership is not popular in business realm. Yet, if applied in an appropriate context or where the conditions warrant, i.e., when the task is more structured, it positively influences employee engagement (Zhao, & Sheng, 2019). In studies conducted by Lwin (2020) to study leadership and employee engagement in civil society organizations where the degree of standardization of day-to-day tasks is high, he discovered that because autocratic leaders encourage employees in achieving their goals, this leadership style substantially fosters work and organizational stability, which favors positive employee work-oriented behavior.

However, empirical studies conducted by Amah (2018); Fu, & Li (2012); Li, & Tian (2014); Sharafizad, Redmond, & Morris (2020); Zhang, & Huai (2012); Zhao, & Sheng (2019) revealed that the response of employees in the organization is negatively correlated with the autocratic leadership style. Since this leadership style demands the followers to comply and be submissive to a certain extent, psychological pressure and insecurity will cause followers to resist the leading authority in the long run, resulting in reduced engagement (Obi et al., 2022).

In contrast to autocrat, leader with *laissez-faire* style tends to trust and rely more on the followers without micromanaging or excessive involvement (Iqbil et al., 2021; Skogstad et al., 2014). This French word denotes the attitude or policy that promotes freewill by allowing matter at hand to take its own course of development without or with least interference or intervention. If autocratic were to be perceived as “hands-on” or “getting involved”, *laissez-faire* could undoubtedly be perceived as “hands-off” (Northouse, 2010) or “keeping the distance” on the leader’s part (Bass & Avolio, 1990). The leader who undertakes this style usually allows his/her follower to have a free hand in making any decisions and choosing working alternatives (Abid, Zahra, & Ahmed, 2016). Thus, employee engagement depends entirely on the capacities, capabilities, abilities, and intrinsic motivation of each employee (Kim–Soon, & Manikayasagam, 2015).

From an unsupportive standpoint, Bass and Avolio (1997) stigmatize *laissez faire* leadership as a terrible leadership style, which ends up in increased chaos in any organization as every motivated follower is his/her own leader (Monzani et al., 2015) holding a different set of the impression and interpretation of organizational and work objectives. This, for the most part, obviously worsens engagement rather than improves (Asrar-ul-haq, & Kuchinke, 2016; Cherry, 2016). In the case where followers are not self-motivated and/or not provided with direction or assistance to carry out their job effectively, engagement is also detrimentally worsened, let alone the effect of these two combined (Bass & Avolio, 1997; Azis, Prasetio, Gustyana, Putri, & Rakhmawati, 2019).

From an advocative standpoint, *laissez-faire* approach bridges the divide between employer and employees by establishing a more favorable milieu for employees (Altheeb, 2020) where they could freely voice and their voices would more

or less lead to actions. This means a great deal of autonomy to the followers (Lundmark, Richter, & Tafvelin, 2022). Although Laissez-Faire leadership is usually not preferred by organizations, it can bring high engagement for the employees with expertise and skills, as well as high motivation, and the ability to work totally on their validation (Lwin, 2020). Nonetheless, leader's regular monitoring of followers' performance and making suggestions for improvement together with follower's attributes of being competent/qualified, seasoned, motivated, and accountable are suggested to be the helping hands to laissez-faire (Lundmark, Richter, & Tafvelin, 2022).

Transactional leadership literally implies deals utilizing transactions, i.e., contingent rewards and punishment together with other necessary exchanges to motivate followers to get job done, meet the target, and/or meet some specific conditions (Bass & Avolio, 1990; Trottier et al., 2008). Its concept is akin to scientific management in Max Weber's days which assumes rewards and punishment as the only available motivators for workers.

Transactional leaders tend to focus on the task to be completed. Leader, hence, clearly communicates to the followers of his/her expectations of appropriate work process and output of work, his limits on resources, and the contingent rewards in exchange for satisfactory output within agreed time limit (Bass, 1985). This reward could be extra pay, bonuses, or working overtime while the specific amount is contingent upon the success in attaining preset goals.

In order to make certain of accomplishment of goals, leader in this style would need to monitor the entire operation closely and to take any necessary corrective action when the course of work deviates from plan (Erdel, & Takka, 2020). This practice is generally referred to as management by exception, MBE; Taking the corrective action upon the occurrence of mishap in the work process is active MBE while intervening only when objectives are not met or after the mishap develops itself into a serious matter is passive MBE (El-Roy, Marissa, & Jan, 2019).

This transactional style is deemed suitable for application in work setting that has measurable routine tasks. It is also a workable style when business continuity is at risk of crisis for it focuses on securing the output. Nonetheless, followers might perceive that they are treated as machines or numbers and are not recognized as fellow colleagues (Muller et al., 2016).

Empirically, research findings are inconclusive. Several research findings support the notion that transactional leadership or contingent reward positively influences employee engagement (Breevaart et al., 2014; Ismul, & Kesuma, 2020; Popli, & Rizvi, 2016). Nonetheless, another study has shown that this style of leadership has an adverse effect on the overall engagement of employees (Zhang, 2010). It was observed that such negative influence was associated with conditions of work that did not correspond well to this leadership style.

Transformational leadership aims to inspire perpetual unwavering positive change, or transformation, in followers' perceptions, expectations, and motivations to work toward common goals through being a good role model that influences, exhibiting clear vision and motivation that inspires, getting connected with followers on an individual basis that fosters rapport and enhance leader-member interactions, and encouraging creativities that stimulate leap of faith (Bass, 1997; Ismail et al., 2009; Wang et al., 2005; Syaifuddin, 2016). Leaders in this style provide followers with his/her support in both physical and emotional terms and encourages followers to understand the challenges from different perspectives (Avolio & Bass, 1990).

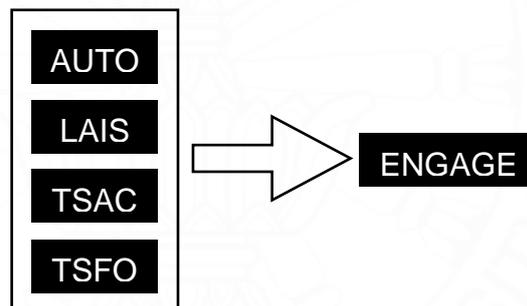
A variety of empirical studies has revealed that employee engagement is influenced by leadership styles, and transformational leadership offers significantly greater engagement. (Amor, Vázquez, & Faíña, 2020; Ariyani, & Hidayati, 2018; Chin, Yap-Peng-Lok, & Kee-Peng-Kong, 2019; Chua, & Ayoko, 2021; Kroes, 2015; Martinez, Salanova, & Cruz-Ortiz, 2020). Transformational leaders are perceived as mutual support for a common goal, which is the organization's collective benefit, rather than as a power figure (Guarana, & Avolio, 2022). From this perspective, transformational leaders are able to address employees' personal and work needs, and hence have the capacity to directly influence their levels of engagement. Employees who are psychologically empowered, are able to attain personalized attention from the leader. As a result, they are more likely to respond positively by selling the leader's objective and performing over and beyond expectations (Eberly et al., 2017; Piccolo et al., 2012).

What can be seen from the review of leadership styles is that each one has its strengths and at the same time drawbacks. What to be drawn as a brief conclusion could be that leadership is situation bound. Hence, there is no best style of leadership (Hughes, Ginnett, & Curphy, 2019).

2.6 Research Hypotheses and Conceptual Framework

- H₁: Autocratic leadership negatively influences auditor engagement;
 H₂: Laissez-Faire leadership negatively influences auditor engagement;
 H₃: Transactional leadership positively influences auditor engagement; and
 H₄: Transformational leadership positively influences auditor engagement.

From the hypotheses, a conceptual framework could be drawn as follows:



Legends	
AUTO	Autocratic Leadership
LAIS	Laissez Leadership
TSAC	Transactional Leadership
TSFO	Transformational Leadership
ENGAGE	Follower's Effectiveness

Figure 2.1 Conceptual Framework

2.7 Research Hypotheses and Conceptual Framework

The review of literatures leads to the understanding that each style of leadership could affect follower's effectiveness. Therefore, this study hypothesizes four hypotheses accordingly. Hypothesis testing will be discussed in the next chapter.



CHAPTER 3

RESEARCH METHODOLOGY

3.1 Introduction

This chapter clarifies research methodology for this study. It begins with approach and then population and sampling, and research instrument. Operationalized definitions are discussed sequentially. The last parts discuss data collection and statistical analyses.

3.2 Research Approach

With the aim to investigate how COVID-19-induced work from home affects leadership and how leadership affects team member's effectiveness, this survey research takes a quantitative approach using questionnaire as research instrument to assess the extent to which the variables under consideration are affected. The quantitative design allows data to be collected in systematic fashion from respondents of different gender, age, and work roles at the same time (Amin, 2005).

3.3 Population and Sampling

Research population is KPMG Phoomchai Audit's auditors ranked from Audit Assistant 1 to Audit Assistant Manager 2 in Financial Services Industry, which summed up to the total of 131 auditors, 46 males and 85 females.

Based on Yamane's formula, where

$$n = N/1+N*e^2,$$

the calculated sample size is 98.6817. It was drawn using simple random sampling. According to Hair et al. (2006), 100 respondents are considered as an appropriate sample size to meet statistical requirements (Hair, et al., 2006). Therefore, this study adjusted the sample size accordingly.

Table 3.1

Research Population

Population by Rank	Industry						Total		
	Banking		Leasing		Insurance		M	F	Total
	M	F	M	F	M	F			
Audit Assistant Manager 2	3	1	3	1	0	2	6	4	10
Audit Assistant Manager 1	0	5	3	2	1	3	4	10	14
Senior Auditor 2	2	5	2	2	1	5	5	12	17
Senior Auditor 1	3	5	3	3	4	7	10	15	25
Audit Assistant 2	3	8	5	5	2	6	10	19	29
Audit Assistant 1	5	6	1	7	5	12	11	25	36
Total	16	30	17	20	13	35	46	85	131

3.4 Research Instrument

This study utilizes questionnaire as the instrument in assessing 1) the extent to which the leader exhibits each style of leadership in these present days of WFH and how it differs from his/her practice in the time before the pandemic and 2) respondent's self-report engagement and how it differs from the time before the pandemic. The scales on leadership are adapted from Avolio & Bass's (1995) multi factor leadership questionnaire. The scales of work engagement is adapted from Wilmar & Arnold's Utrecht work engagement scale (2004).

Passive management by exception which is one of the components of transactional leadership is deliberately omitted on ground of irrelevance to the audit context.

3.5 Operational Definitions and Reliability of Measurement

Variables in this study are operationalized as follows:

Auditor Engagement (ENGAGE): The average score of respondent's self-assessment of the extent to which he/she has a particular feeling toward his/her work under the condition of working from home from three items, namely,

ENGAGE1A: the degree to which you feel joyfully bursting with energy; ENGAGE2A: the degree to which you feel enthusiastic about your job; and ENGAGE3A: the degree to which you feel pleasantly immersed in your work.

Autocratic Leadership (AUTO): The average score of respondent's assessment of the extent to which his/her leader exhibits autocracy under the condition of working from home from three items, namely, AUTO1A: the immediate supervisor supervises you closely to prevent you from being underperformed; and AUTO2A: the immediate supervisor gives precise instructions that are needed to be followed strictly; and AUTO3A: the immediate supervisor gives you complete freedom to work your problems on your own even if the situation gets complicated.

Laissez-Faire Leadership (LAIS): The average score of respondent's assessment of the extent to which his/her leader intentionally holds back his/her intervention in the respondent's jobs under the condition of working from home from three items, namely, LAIS1A: the immediate supervisor gives you complete freedom to work your problems out on your own even if the situation gets complexed; LAIS2A: the immediate supervisor stays out of the way as you do your work; and LAIS3A: as a rule, the immediate supervisor allows you to appraise your own work.

Transactional Leadership (TSAC): The average score of respondent's assessment of the extent to which his/her leader extrinsically motivates the respondent and the degree of leader's intervention to secure attainment of goals under some certain conditions under the condition of working from home from two components, namely, CR and ME.

CR measures contingent reward with average score of three items: CR1A: the immediate supervisor makes clear what you can expect to receive once goals are attained CR2A: the immediate supervisor provides you with assistance in exchange for your effort; and CR3A: the immediate supervisor expresses satisfaction when you attain the goals.

ME measures active management by exception with average score of three items: ME1A: the immediate supervisor always pays attention to any irregularities that compromise goal attainment; ME2A: the immediate supervisor directs you to fix any irregularities that compromise goal attainment; and ME3A: the

immediate supervisor always lends you a hand in fixing any irregularities that compromise goal attainment.

Transformational Leadership (TSFO): The average score of respondent's assessment of the extent to which his/her leader intrinsically motivate the respondent under the condition of working from home from four components, namely, II, IM, IS, and IC.

II measures idealized influence with average score of three items: II1A: my supervisor makes me feel good to be around him/her; II2A: my supervisor has me put my complete faith in him/her; and II3A: my supervisor makes me proud to be his/her subordinate.

IM measures inspirational motivation with average score of three items: IM1A: the immediate supervisor nicely expresses to you what you could and should do; IM2A: the immediate supervisor provides inspiring images about what you can do; and IM3A: the immediate supervisor helps you find meaning in your work.

IS measures intellectual stimulation with average score of three items: IS1A: the immediate supervisor urges you to think about old problems in new ways; IS2A: the immediate supervisor provides you with new ways of looking at puzzling things; and IS3A: the supervisor gets you to rethink about ideas that have never been questioned before.

IC measures individualized consideration with average score of three items: IC1A: the immediate supervisor helps you develop myself; IC2A: the immediate supervisor lets you know how he /she thinks you are doing; and IC3A: the immediate supervisor gives personal attention to you in my troubled time.

Typical answers for all of these items range from 1 - 5 where 1 means "few or never"; 2 means "once in a while"; 3 means "sometimes"; 4 means "usually"; and 5 means "almost always".

These operational definitions of leadership styles and engagements which are adopted from Avolio & Bass (1995) and UWES (Wilmar & Arnold, 2004), respectively, are all valid when appraised against the reviewed literatures.

In addition to the aforementioned definitions, this research also asks the respondent to compare the extent of each construct in the time of work from home to that in pre-pandemic time. These definitions are denoted with "B" ending, e.g.,

AUTO1B. They are typically read as “before WFH, did that in the preceding item happen more or less frequently, compared to now?”. Typical answers for all of these comparisons range from 1 - 5 where 1 means “much less”; 2 means “less”; 3 means “about the same”; 4 means “more”; and 5 means “much more”.

All of the measurement scales are subject to internal consistency test using Cronbach’s alpha. The level of 0.6, as suggested by Hair et al. (2006) is the threshold. Reliability of each scale follows.

Auditor engagement, ENGAGE, has three items: ENGAGE1A (mean = 3.32; SD = 0.74); ENGAGE2A (mean = 3.62; SD = 0.75); and ENGAGE3A (mean = 3.60; SD = 0.81). This three-items scale has high internal consistency (Alpha = 0.87) while mean and standard deviation values of each item do not suggest any irregularity of the distribution pattern.

Autocratic leadership, AUTO, has three items: AUTO1A (mean = 3.38; SD = 0.90); AUTO2A (mean = 3.48; SD = 0.84); and AUTO3A (mean = 3.04; SD = 0.95). Initially, this three-items scale did not pass the internal consistency threshold (Alpha = 0.59). However, Cronbach’s Alpha value would be 0.74 should AUTO1A be deleted. Consequently, for multiple regression analysis purpose, AUTO1A was excluded from the scale and renamed as AUTOR (autocratic leadership two-itemed). After the exclusion, mean and standard deviation values of the remaining two items do not suggest any irregularity of the distribution pattern.

Laissez-faire leadership, LAIS, has three items: LAIS1A (mean = 3.06; SD = 1.09); LAIS2A (mean = 3.14; SD = 1.14); and LAIS3A (mean = 3.44; SD = 1.28). This three-items scale has high internal consistency (Alpha = 0.72) while mean and standard deviation values of each item do not suggest any irregularity of the distribution pattern.

Transactional leadership, TSAC, has six items: CR1A (mean = 3.44; SD = 0.76); CR2A (mean = 4.14; SD = 0.81); CR3A (mean = 4.04; SD = 0.81); ME1 (mean = 3.84; SD = 0.74); ME2A (mean = 3.90; SD = 0.71); ME3A (mean = 3.60; SD = 0.76). This six-items scale has high internal consistency (Alpha = 0.79) while mean and standard deviation values of each item do not suggest any irregularity of the distribution pattern.

Transformational leadership, TSFO has twelve items: II1A (mean = 3.92; SD = 0.80); II2A (mean = 3.70; SD = 0.81); II3A (mean = 3.66; SD = 0.80); IM1A (mean = 3.80; SD = 0.81); IM2A (mean = 3.20; SD = 0.97); IM3A (mean = 3.46; SD = 0.93); IS1A (mean = 3.38; SD = 0.97); IS2A (mean = 3.34; SD = 0.92); IS3A (mean = 3.10; SD = 1.18); IC1A (mean = 3.86; SD = 0.76); IC2A (mean = 3.68; SD = 0.96); and IC3A (mean = 3.84; SD = 0.71). This twelve-items scale has high internal consistency (Alpha = 0.82) while mean and standard deviation values of each items do not suggest any irregularity of the distribution pattern.

Pre-pandemic auditor engagement, PPENGAGE, has three items: ENGAGE1B (mean = 3.16; SD = 0.93); ENGAGE2B (mean = 3.22; SD = 0.84); and ENGAGE3B (mean = 3.08; SD = 0.85). This three-items scale has high internal consistency (Alpha = 0.88) while mean and standard deviation values of each item do not suggest any irregularity of the distribution pattern.

Pre-pandemic autocratic leadership, PPAUTO, has three items: AUTO1B (mean = 2.80; SD = 0.67); AUTO2B (mean = 2.76; SD = 0.72); and AUTO3B (mean = 3.14; SD = 0.41). This three-items scale has high internal consistency (Alpha = 0.61) while mean and standard deviation values of each item do not suggest any irregularity of the distribution pattern.

Pre-pandemic laissez-faire leadership, PPLAIS, has three items: LAIS1B (mean = 3.00; SD = 0.67); LAIS2B (mean = 2.78; SD = 0.55); and LAIS3B (mean = 2.86; SD = 0.67). This three-items scale has high internal consistency (Alpha = 0.71) while mean and standard deviation values of each item do not suggest any irregularity of the distribution pattern.

Pre-pandemic transactional leadership, PPTSAC, has six items: CR1B (mean = 3.04; SD = 0.40); CR2B (mean = 3.06; SD = 0.55); CR3B (mean = 2.96; SD = 0.49); ME1B (mean = 3.12; SD = 0.52); ME2B (mean = 3.18; SD = 0.60); ME3B (mean = 3.32; SD = 0.65). This six-items scale has high internal consistency (Alpha = 0.76) while mean and standard deviation values of each item do not suggest any irregularity of the distribution pattern.

Pre-pandemic transformational leadership, PPTSFO has twelve items: II1B (mean = 3.26; SD = 0.72); II2B (mean = 3.10; SD = 0.46); II3B (mean = 3.14; SD = 0.50); IM1B (mean = 3.14; SD = 0.41); IM2B (mean = 2.86; SD = 0.61); IM3B (mean

= 2.82; SD = 0.48); IS1B (mean = 2.78; SD = 0.58); IS2B (mean = 2.94; SD = 0.42); IS3B (mean = 3.02; SD = 0.52); IC1B (mean = 2.96; SD = 0.49); IC2B (mean = 3.00; SD = 0.61); and IC3B (mean = 3.10; SD = 0.36). This twelve-items scale has high internal consistency (Alpha = 0.74) while mean and standard deviation values of each item do not suggest any irregularity of the distribution pattern.

In order to statistically test the difference of means, pre-pandemic's vs WFH's, the responses for the questions on pre-pandemic time which end with suffix "B", which ranged from "much less" to "much more" occurrence, have to be interpreted and thus recoded into "few or never" to "almost always" in order to make them commensurable. Once interpreted and recoded, they would be prefixed with "I". The interpretation pattern is shown in table 3.2.

Table 3.2

Interpretation and recoding of the response from B suffixed question based on response from A suffixed question to be used for paired-sample t-tests

Response	Score				
From A suffixed question	1				
From B suffixed question	1	2	3	4	5
B suffixed Interpreted and Recoded	1	1	1	2	3
From A suffixed question	2				
From B suffixed question	1	2	3	4	5
B suffixed Interpreted and Recoded	1	1	2	3	4
From A suffixed question	3				
From B suffixed question	1	2	3	4	5
B suffixed Interpreted and Recoded	1	2	3	4	5
From A suffixed question	4				
From B suffixed question	1	2	3	4	5
B suffixed Interpreted and Recoded	2	3	4	5	5
From A suffixed question	5				
From B suffixed question	1	2	3	4	5
B suffixed Interpreted and Recoded	3	4	5	5	5

3.6 Data Collection

The questionnaire was sent to the sample via email on March 21, 2022 in the form of a link to a web-based survey with the intention of allowing the sample to easily fill out the questionnaire in stress-free setting in their convenience time. Together with the questionnaire, cover letter was also sent to explain the research objectives, affirm confidentiality, and request voluntary participation.

At any rate, it is worth noted that the timing for data collection was not at its prime. End of March is end of the first quarter of the year. Auditors are usually busy during these times. As of April 7, 2022, there were only 26 questionnaires completed and returned. Only 25 qualified for statistical analyses; the ground for one exclusion was the constant nature of the answers provided in that particular questionnaire. After seeking advice from Independent Study Supervisor, this research inexorably reduced its sample size to 50 and changed the data collection method from on-line mode to a physical one. Paper questionnaires were distributed to the samples on April 11-12, 2022. Providentially, 25 were completed and returned.

The majority of the 50 respondents are female ($n = 34$; 68.0%) with average age of 25.1 years old and average work experience of 2.64 years; hold their bachelor's degree ($n = 44$; 88.0%); work in the position of Audit Assistant 1 ($n = 12$; 24.0%) in the role of staff ($n = 33$; 66.0%); and not currently hold the CPA status ($n = 49$; 98.0%). Table 3.3 exhibits the respondent's attributes.

3.7 Statistical Analysis

In attaining research objectives, the collected data was analyzed by IBM SPSS statistical program during Thailand's 2022 Songkran Festival with three types of statistics: 1) descriptive statistics to describe the characteristics of the respondent and variables of interest in percentage, minimum, maximum, mean, and standard deviation; 2) bi-variate statistics to identify the relationship between a pair of variables with Pearson's r and to compare the extent of each variable in the time of work from home to that in pre-pandemic time with Pearson's r and t -test, respectively, and 3) Multi-variate statistics to identifying the influence of leadership styles over effectiveness with multiple regression analysis.

Table 3.3

Respondent's Attributes

Attribute	Total Case	Frequency	Percentage	Mean
Gender	50			
Female		34	68.0	
Male		16	32.0	
Age (Years Old)	50			25.1
23 and Less		11	22.0	
24		10	20.0	
25		9	18.0	
26		7	14.0	
27		7	14.0	
28 and More		6	12.0	
Educational Level	50			
Bachelor's		44	88.0	
Master's		6	12.0	
Doctorate		0	0.0	
Rank	50			
Audit Assistant 1		12	24.0	
Audit Assistant 2		11	22.0	
Senior Auditor 1		9	18.0	
Senior Auditor 2		9	18.0	
Assistant Manager 1		6	12.0	
Assistant Manager 2		3	6.0	
Work Role	50			
Staff		33	66.0	
In-Charge		17	34.0	
Work Experience (Years)	50			2.64
1 and Less		16	32.0	
2		10	20.0	
3		8	16.0	
4		8	16.0	
5		5	10.0	
6 and More		3	6.0	

Attribute	Total Case	Frequency	Percentage	Mean
CPA Status	50			
Soon		49	98.0	
Already		1	2.0	

3.8 Conclusion

This study takes quantitative approach. Research population is 130 auditors from KPMG Phoomchai Audit who audit the financial services industry. 50 Samples were drawn using random sampling. Data collection was carried out during the last week of March to second week of April 2022 through a web-based survey and physical questionnaire distribution. Data were analyzed with three types of statistical techniques.



CHAPTER 4

LEADERSHIP IN DIFFERENT TIMES

4.1 Introduction

In order to attain the first research objective, this chapter compares each construct of leadership in the time before the pandemic to that from the time of WFH. Statistical descriptions and comparisons of autocratic, laissez-faire, transactional, and transformational style of leadership are presented respectively. The last part summarizes the analyses.

4.2 Auditor Engagement: Pre-Pandemic vs WFH

The average score of respondent's self-assessment of the extent to which he/she has a particular feeling toward his/her work under the condition of working from home from three items, namely, ENGAGE1A: the degree to which you feel joyfully bursting with energy; ENGAGE2A: the degree to which you feel enthusiastic about your job; and ENGAGE3A: the degree to which you feel pleasantly immersed in your work.

For auditor engagement in the time of WFH, it is found out that most respondents sometimes to usually feel joyfully bursting with energy (ENGAGE1A: min = 2; max = 5; mean = 3.32; SD = 0.74); sometimes to usually feel enthusiastic about job (ENGAGE2A: min = 2; max = 5; mean = 3.62; SD = 0.75); sometimes to usually feel pleasantly immersed in work (ENGAGE3A: min = 2; max = 5; mean = 3.60; SD = 0.81). In the overall, most respondents sometimes to usually (ENGAGE: min = 2.00; max = 4.67; mean = 3.51; SD = 0.68).

In the pre-pandemic time, in comparison with that of WFH time, it is found out that most respondents feel joyfully bursting with energy to somewhat higher extent (ENGAGE1B: min = 2; max = 5; mean = 3.16; SD = 0.93); feel enthusiastic about job to somewhat higher extent (ENGAGE2B: min = 2; max = 5; mean = 3.22; SD = 0.84); and feel pleasantly immersed in work to somewhat greater extent (ENGAGE3B: min =

1; max = 4; mean = 3.08; SD = 0.85). In the overall, most respondents feel engaged to work in the pre-pandemic time to somewhat higher extent (PPENGAGE: min = 1.67; max = 4.33; mean = 3.15; SD = 0.79) as that of WFH time.

In order to run a paired-sample t-test, “interpreted” pre-pandemic auditor engagement (IPPENGAGE; min = 2.00; max = 5.00; mean = 3.66; SD = 0.70) was employed in lieu of PPENGAGE to ensure commensurability to auditor engagement in the time of WFH (ENGAGE). The test reveals a statistically significant increase in perceived auditor engagement from the pre-pandemic time to WFH time (mean = 3.51; SD = 0.68), $t(49) = -1.38$, $p < .174$ (two-tailed). The mean increase in auditor engagement is -0.15 with a 95% confidence interval ranging -0.38 to 0.07.

4.3 Autocratic Leadership: Pre-Pandemic vs WFH

For autocratic leadership in the time of WFH, it is found out that most respondents perceived that their immediate supervisor sometimes to usually supervises the respondent closely to prevent substandard performance (AUTO1A: min = 1; max = 5; mean = 3.38; SD = 0.90); sometimes to usually gives precise instruction that the respondent must follow strictly (AUTO2A: min = 1; max = 5; mean = 3.48; SD = 0.84); and sometimes retains the decision making authority only with the supervisor’s self (AUTO3A: min = 1; max = 4; mean = 3.04; SD = 0.95). In the overall, most respondents perceived that their immediate supervisor sometimes to usually exhibits autocratic style of leadership (AUTO: min = 1.33; max = 4.67; mean = 3.30; SD = 0.66).

In the pre-pandemic time, in comparison with that of WFH time, it is found out that most respondents perceived that their immediate supervisor supervised the respondent closely to prevent substandard performance to somewhat lesser extent (AUTO1B: min = 1; max = 4; mean = 2.80; SD = 0.67); gave precise instruction that the respondent must follow strictly to somewhat lesser extent (AUTO2B: min = 1; max = 4; mean = 2.76; SD = 0.72); and retained the decision making authority only with the supervisor’s self to somewhat greater extent (AUTO3B: min = 2; max = 4; mean = 3.14; SD = 0.41). In the overall, most respondents perceived that their immediate supervisor exhibited autocratic style of leadership in the pre-pandemic time about the

same level (PPAUTO: min = 2.67; max = 3.67; mean = 3.05; SD = 0.25) as that of WFH time.

In order to run a paired-sample t-test, “interpreted” pre-pandemic engagement (IPPENGAGE; min = 1.00; max = 4.67; mean = 3.19; SD = 0.91) was employed in lieu of PPAUTO to ensure commensurability to autocratic leadership in the time of WFH (AUTO). The test reveals a statistically significant increase in perceived autocratic leadership from the pre-pandemic time to WFH time (mean = 3.30; SD = 0.66), $t(49) = -2.06$, $p < .044$ (two-tailed). The mean increase in autocratic style of leadership is -0.11 with a 95% confidence interval ranging -0.21 to -0.00.

4.4 Laissez-Faire Leadership: Pre-Pandemic vs WFH

For laissez-faire leadership in the time of WFH, it is found out that most respondents perceived that their immediate supervisor sometimes gives the respondent complete freedom to work on his/her own problem even if the situation gets complicated (LAIS1A: min = 1; max = 5; mean = 3.06; SD = 1.09); sometimes stays out of the way as the respondent do his/her work (LAIS2A: min = 1; max = 5; mean = 3.14; SD = 1.14); and sometimes to usually allows the respondent to appraise his/her own work (LAIS3A: min = 1; max = 5; mean = 3.44; SD = 1.28). In the overall, most respondents perceived that their immediate supervisor sometimes to usually exhibits laissez-faire style of leadership (LAIS: min = 1.00; max = 4.33; mean = 3.21; SD = 0.94).

In the pre-pandemic time, in comparison with that of WFH time, it is found out that most respondents perceived that their immediate supervisor gave the respondent complete freedom to work on his/her own problem even if the situation gets complicated to about the same level (LAIS1B: min = 2; max = 5; mean = 3.00; SD = 0.67); stayed out of the way as the respondent do his/her work to somewhat lesser extent (LAIS2B: min = 2; max = 5; mean = 2.78; SD = 0.55); and allowed the respondent to appraise his/her own work to somewhat lesser extent (LAIS3B: min = 1; max = 5; mean = 2.86; SD = 0.67). In the overall, most respondents perceived that their immediate supervisor exhibits somewhat lesser extent of laissez-faire style of leadership in the pre-

pandemic time (PPLAIS: min = 2.33; max = 4.67; mean = 2.93; SD = 0.25) than that of WFH time.

In order to run a paired-sample t-test, “interpreted” pre-pandemic laissez-faire leadership (IPPLAIS; min = 1.00; max = 5.00; mean = 3.09; SD = 1.02) was employed in lieu of PPLAIS to ensure commensurability to laissez-faire leadership in the time of WFH (LAIS). The test reveals a statistically significant increase in perceived laissez-faire leadership from the pre-pandemic time to WFH time (mean = 3.21; SD = 0.94), $t(49) = -2.17$, $p < .035$ (two-tailed). The mean increase in laissez-faire style of leadership is -0.12 with a 95% confidence interval ranging -0.23 to -0.01.

4.5 Transactional Leadership: Pre-Pandemic vs WFH

For transactional leadership, in the time of WFH, it is found out that most respondents perceived that their immediate supervisor sometimes to usually makes clear of what the respondent can expect to receive once goals are attained (CR1A: min = 2; max = 5; mean = 3.44; SD = 0.76); usually provides the respondent with assistance in exchange for the respondent’s effort (CR2A: min = 2; max = 5; mean = 4.14; SD = 0.81); usually expresses satisfaction when the respondent attain the goals (CR3A: min = 1; max = 5; mean = 4.04; SD = 1.28); sometimes or usually pays attention to any irregularities that compromise goal attainment (ME1A: min = 3; max = 5; mean = 3.84; SD = 0.74); usually directs the respondent to fix any irregularities that compromise goal attainment (ME2A: min = 3; max = 5; mean = 3.90; SD = 0.71); and sometimes or usually lends the respondent a hand in fixing any irregularities that compromise goal attainment (ME3A: min = 2; max = 5; mean = 3.60; SD = 0.76). In the overall, most respondents perceived that their immediate supervisor sometimes to usually exhibits transactional style of leadership (TSAC: min = 2.67; max = 4.83; mean = 3.83; SD = 0.54).

In the pre-pandemic time, in comparison with that of WFH time, it is found out that most respondents perceived that their immediate supervisor made clear of what the respondent can expect to receive once goals are attained to about the same level (CR1B: min = 2; max = 4; mean = 3.04; SD = 0.40); provided the respondent with assistance in exchange for the respondent’s effort to about the same level (CR2B: min

= 2; max = 4; mean = 3.06; SD = 0.55); expressed satisfaction when the respondent attain the goals to about the same level (CR3B: min = 2; max = 4; mean = 2.96; SD = 0.49); paid attention to any irregularities that compromise goal attainment to somewhat greater extent (ME1B: min = 2; max = 4; mean = 3.12; SD = 0.52); directed the respondent to fix any irregularities that compromise goal attainment to somewhat greater extent (ME2B: min = 2; max = 4; mean = 3.18; SD = 0.60); lent the respondent a hand in fixing any irregularities that compromise goal attainment to somewhat greater extent (ME3B: min = 2; max = 5; mean = 3.32; SD = 0.65). In the overall, most respondents perceived that their immediate supervisor exhibits somewhat greater extent of transactional style of leadership in the pre-pandemic time (PPTSAC: min = 2.33; max = 3.83; mean = 3.11; SD = 0.37) than that of WFH time.

In order to run a paired-sample t-test, “interpreted” pre-pandemic transactional leadership (IPPTSAC; min = 2.50; max = 5.00; mean = 3.93; SD = 0.60) was employed in lieu of PPTSAC to ensure commensurability to transactional leadership in the time of WFH (TSAC). The test reveals a statistically significant decrease in perceived transactional leadership from the pre-pandemic time to WFH time (mean = 3.83; SD = 0.54), $t(49) = 2.04$, $p < .047$ (two-tailed). The mean decrease in transactional style of leadership is 0.10 with a 95% confidence interval ranging 0.00 to 0.21.

4.6 Transformational Leadership: Pre-Pandemic vs WFH

For transformational leadership, in the time of WFH, it is found out that most respondents perceived that their immediate supervisor usually makes the respondent feel good to be around him/her (II1A: min = 3; max = 5; mean = 3.92; SD = 0.80); sometimes to usually has the respondent put the respondent’s complete faith in him/her (II2A: min = 2; max = 5; mean = 3.70; SD = 0.81); sometimes to usually makes the respondent proud to be his/her subordinate (II3A: min = 2; max = 5; mean = 3.66; SD = 0.80); sometimes to usually nicely expresses to the respondent what he/she could and should do (IM1A: min = 2; max = 5; mean = 3.80; SD = 0.81); sometimes provides inspiring images about what the respondent can do (IM2A: min = 2; max = 5; mean = 3.20; SD = 0.97); sometimes to usually helps the respondent find meaning in his/her

work (IM3A: min = 1; max = 5; mean = 3.46; SD = 0.93); sometimes to usually urges the respondent to think about old problems in new ways (IS1A: min = 1; max = 5; mean = 3.38; SD = 0.97); sometimes to usually provides the respondent with new ways of looking at puzzling things (IS2A: min = 2; max = 5; mean = 3.34; SD = 0.92); sometimes gets the respondent to rethink about ideas that have never been questioned before (IS3A: min = 1; max = 5; mean = 3.10; SD = 1.18); sometimes to usually helps the respondent develop him/herself (IC1A: min = 2; max = 5; mean = 3.86; SD = 0.76); sometimes to usually lets the respondent know he/she thinks the respondent is doing (IC2A: min = 2; max = 5; mean = 3.68; SD = 0.96); and sometimes to usually lets the respondent know he/she thinks the respondent is doing (IC2A: min = 2; max = 5; mean = 3.84; SD = 0.71). In the overall, most respondents perceived that their immediate supervisor sometimes to usually exhibits transformational style of leadership (TSFO: min = 2.75; max = 4.83; mean = 3.58; SD = 0.52).

In the pre-pandemic time, in comparison with that of WFH time, it is found out that most respondents perceived that their immediate supervisor made the respondent feel good to be around him/her to somewhat greater extent (II1B: min = 2; max = 5; mean = 3.26; SD = 0.72); had the respondent put the respondent's complete faith in him/her to somewhat greater extent (II2B: min = 2; max = 4; mean = 3.10; SD = 0.46); made the respondent proud to be his/her subordinate to somewhat greater extent (II3B: min = 2; max = 4; mean = 3.14; SD = 0.50); nicely expressed to the respondent what he/she could and should do to somewhat greater extent (IM1B: min = 3; max = 5; mean = 3.14; SD = 0.41); provided inspiring images about what the respondent can do to somewhat lesser extent (IM2B: min = 1; max = 4; mean = 2.86; SD = 0.61); helped the respondent find meaning in his/her work to somewhat lesser extent (IM3B: min = 2; max = 4; mean = 2.82; SD = 0.48); urged the respondent to think about old problems in new ways to somewhat lesser extent (IS1B: min = 2; max = 4; mean = 2.78; SD = 0.58); provided the respondent with new ways of looking at puzzling things to somewhat lesser extent (IS2B: min = 2; max = 4; mean = 2.94; SD = 0.42); got the respondent to rethink about ideas that have never been questioned to somewhat greater extent (IS3B: min = 2; max = 4; mean = 3.02; SD = 0.52); helped the respondent develop him/herself to somewhat lesser extent (IC1B: min = 2; max = 4; mean = 2.96; SD = 0.49); let the respondent know he/she thought the respondent was

doing to about the same level (IC2B: min = 2; max = 4; mean = 3.00; SD = 0.61); and let the respondent know he/she thought the respondent was doing to somewhat greater extent (IC3B: min = 2; max = 4; mean = 3.10; SD = 0.36). In the overall, most respondents perceived that their immediate supervisor exhibits about the same level of transformational style of leadership in the pre-pandemic time (PPTSFO: min = 2.58; max = 3.75; mean = 3.01; SD = 0.26) as that of WFH time.

In order to run a paired-sample t-test, “interpreted” pre-pandemic transformational leadership (IPPTSFO; min = 2.42; max = 4.83; mean = 3.58; SD = 0.61) was employed in lieu of PPTSFO to ensure commensurability to transformational leadership in the time of WFH (TSFO). The test reveals that the decrease in perceived transformational leadership from the pre-pandemic time to WFH time (mean = 3.57; SD = 0.52) is not statistically significant, $t(49) = -0.14$, $p < .893$ (two-tailed). The mean decrease in transformational style of leadership is 0.01 with a 95% confidence interval ranging -0.79 to 0.69.

4.7 Conclusion

In attaining the first research objective, this research, through paired-sample t-tests, found out that 1) autocratic and laissez-faire leaderships are both somewhat higher in WFH time than in pre-pandemic time; both increases are statistically significant; 2) transactional leadership is somewhat lower in WFH time than in pre-pandemic time; the decrease is statistically significant; and 3) transformational leadership is somewhat lower in WFH time than in pre-pandemic time; the decrease is not statistically significant.

CHAPTER 5

LEADERSHIP STYLE AND AUDITOR ENGAGEMENT

5.1 Introduction

In order to attain the second research objective, multiple regression analysis would be employed to assess the influences of different styles of leadership, namely autocratic, laissez-faire, transactional, and transformational, over auditor engagement.

5.2 Testing the Assumptions of Multiple Regression Analysis

The data collected would be checked for missing data and sequentially tested for outliers, normality, linearity, homoscedasticity, and multicollinearity. The checking found no missing values. For outliers, which are the cases that are well above or well below the range of other observations, both univariate and multivariate, are checked to make certain that regression coefficient, standard deviation, and R square are not distorted.

Univariate outliers can be tested by converting the data values to standard scores and inspecting whether there is any case that have a standardized residual of more than 3.29 or less than -3.29 ($p < .001$) (Tabachnick & Fidell, 2007). When using scatter plot, it is found out that no outliers are detected as shown in figure 5.1.

Multivariate outlier, which is the case where a single observation differs substantially from most other observation, can be tested by comparing the Mahalanobis distance with chi's square critical value. Given four independent variables, the critical value is 18.74 with an alpha level of .001 (Tabachnick & Fidell, 2007). The maximum value in the data set is 18.90, which slightly exceeds critical value. Thus, an outlier is identified and results in a violation of the assumption. However, the case will not be removed from the analysis as the current sample size is very limited, and the effect of this outlier is insignificant.

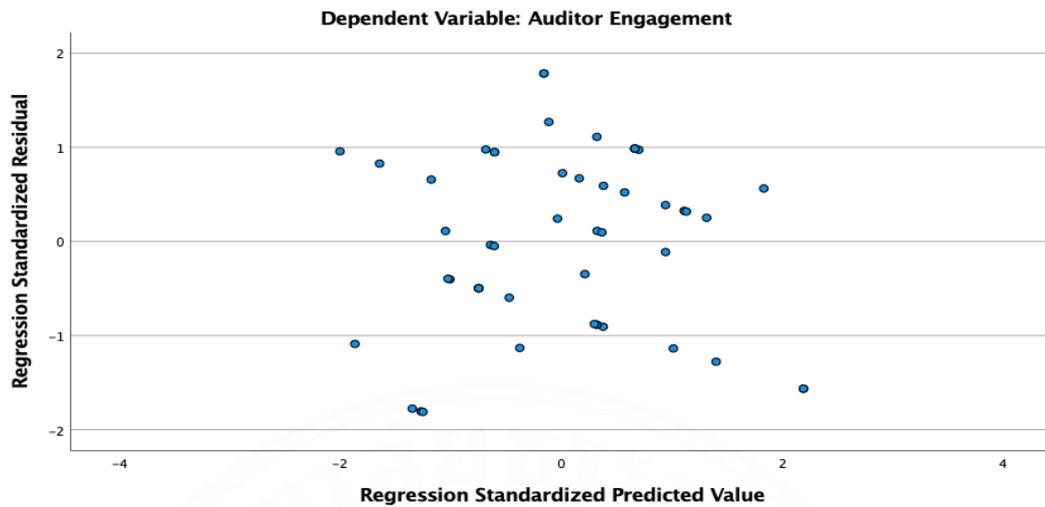


Figure 5.1 Scatter Plot

Prior to performing multiple regression analysis, it is necessary to also check the data for multicollinearity for it would reduce the precision of the estimated coefficients corresponding to those interrelated independent variables. Hence would distort the actual picture of the test result. This research sets multicollinearity threshold at 0.7 as suggested by Tabachnick & Fidell (2007). The independent variables are 1) autocratic leadership (AUTOR); 2) laissez-faire leadership (LAIS); 3) transactional leadership (TSAC); and 4) transformational leadership (TSFO). Dependent variable is auditor engagement (ENGAGE). This research found out that there is no multicollinearity among independent variables.

5.3 Leadership styles and auditor engagement

With the four styles of leadership as independent variables in the regression model, only transactional leadership (TSAC) has the statistically significant influence over auditor engagement (ENGAGE). One standard deviation unit change in transactional leadership would increase auditor engagement by .41 standard deviation unit (beta = 0.41, $p < .02$). The model as a whole explains 12.50% of total variance in auditor engagement ($F(4, 45) = 1.614$, $p < .187$).

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations		
		B	Std. Error	Beta			Zero-order	Partial	Part
1	(Constant)	2.583	.887		2.913	.006			
	Autocratic Leadership (Two-Itemed)	-.086	.124	-.100	-.694	.491	-.081	-.103	-.097
	Laissez-Faire Leadership	.012	.112	.017	.109	.913	.077	.016	.015
	Transactional Leadership	.522	.216	.408	2.418	.020	.313	.339	.337
	Transformational Leadership	-.231	.231	-.175	-1.001	.322	.066	-.148	-.140

a. Dependent Variable: Auditor Engagement

Figure 5.2 Correlations coefficient

		Auditor Engagement	Autocratic Leadership (Two-Itemed)	Laissez-Faire Leadership	Transactional Leadership	Transformational Leadership
Auditor Engagement	Pearson Correlation	--				
	N	50				
Autocratic Leadership (Two-Itemed)	Pearson Correlation	-.081	--			
	Sig. (2-tailed)	.574				
	N	50	50			
Laissez-Faire Leadership	Pearson Correlation	.077	-.230	--		
	Sig. (2-tailed)	.597	.108			
	N	50	50	50		
Transactional Leadership	Pearson Correlation	.313*	.020	.246	--	
	Sig. (2-tailed)	.027	.890	.085		
	N	50	50	50	50	
Transformational Leadership	Pearson Correlation	.066	-.081	.363**	.557**	--
	Sig. (2-tailed)	.647	.576	.010	<.001	
	N	50	50	50	50	50

*. Correlation is significant at the 0.05 level (2-tailed).

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

Figure 5.3 Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	Change Statistics			
						F Change	df1	df2	Sig. F Change
1	.354 ^a	.125	.048	.66762	.125	1.614	4	45	.187

a. Predictors: (Constant), Transformational Leadership, AUTOR, Laissez-Faire Leadership, Transactional Leadership

b. Dependent Variable: Auditor Engagement

Figure 5.4 Model Coefficients

The analysis provides ground for acceptance and rejection of research hypotheses as follow.

For H_1 which hypothesizes negative influence of autocratic leadership (AUTOR) over auditor engagement (ENGAGE), the test result does not support the hypothesis (beta = -0.10, $p < .49$). Therefore, H_1 is rejected.

For H_2 which hypothesizes negative influence of laissez-faire leadership (LAIS) over auditor engagement (ENGAGE), the test result does not support the hypothesis (beta = 0.02, $p < .91$). Therefore, H_2 is rejected.

For H_3 which hypothesizes positive influence of transactional leadership (TSAC) over auditor engagement (ENGAGE), the test result supports the hypothesis (beta = 0.41, $p < .02$). Therefore, H_3 is accepted.

For H_4 which hypothesizes positive influence of transformational leadership (TSFO) over auditor engagement (ENGAGE), the test result does not support the hypothesis (beta = -0.18, $p < .32$). Therefore, H_4 is rejected.

5.4 Conclusion

In attaining second research objective of assessing how four styles of leadership in time of working from home affect auditor engagement, a multiple regression analysis was performed. The regression model as a whole explains 12.50% of total variance in auditor engagement. However, only transactional style of leadership (TSAC) was found out to have statistically significant positive influence over auditor engagement (ENGAGE); thus, only H_3 was accepted.

CHAPTER 6

CONCLUSION, DISCUSSION, AND RECOMMENDATION

6.1 Introduction

This chapter begins with the conclusion of the study and then discussion of the research findings of all research hypotheses. Contribution and limitation of the study are presented sequentially. The last part of this chapter proposes the recommendation.

6.2 Conclusion

The research findings will be summarized and presented according to the two research objectives and four hypotheses respectively. The findings are as follows.

From the first research objective which aims to investigate how COVID-19-induced work from home affects leadership, it is found that 1) autocratic and laissez-faire leaderships are both somewhat higher in WFH time than in pre-pandemic time; both increases are statistically significant; 2) transactional leadership is somewhat lower in WFH time than in pre-pandemic time; the decrease is statistically significant; and 3) transformational leadership is somewhat lower in WFH time than in pre-pandemic time; the decrease is not statistically significant.

From the second research objective which aims to study how four styles of leadership in a time of working from home affect auditor engagement, when using multiple regression analysis, it is found that the styles of leadership which are sorted in a descending order of the extent of contribution that it can explain the variance in auditor engagement, are transactional (beta = 0.41), transformational (beta = -0.18), autocratic (beta = -0.10), and laissez-faire (beta = 0.02), respectively. However, only transactional style of leadership was found to have a statistically significant positive influence over auditor engagement

6.3 Discussion

Discussion of the research findings is divided into three parts. The first part discusses findings from the multiple regression model. The second part discusses findings from the first research objective. The last part discusses the findings derived from the second research objective and research hypotheses, which will be compared with the findings presented in review of literature part.

Firstly, low R square in a regression model indicates that identified styles of leadership may not be major contributors that influence auditor engagement. Other variable, if put into the model, would possibly give better predicted values.

Secondly, the discussion of how WFH affects leadership are as follows.

As autocratic style of leadership is somewhat higher in WFH time than in pre-pandemic time, it points out that during the WFH time, leaders acknowledge that communication was not so easy and smooth, and problems cannot be resolved as easily as it was prior to the pandemic. Thus, clearer order and instructions were given more frequently to limit the problems caused by miscommunication. This saves more time especially when deadline is approaching.

For laissez-faire style of leadership which is somewhat higher in WFH time than in pre-pandemic time, it points out that during WFH, leaders have less control over team members, causing the intervention and/or follow-up process to be more difficult.

For transactional style of leadership, it is found to decrease significantly in WFH time than in pre-pandemic time. On one hand, when the leader had to work away from his/her members, leader has less opportunity to exercise rewarding, both in cash and in kind. On the other hand, in terms of Management by Exception, WFH make communications more difficult and time consuming, minor irregularities, thus, are more acceptable.

For transactional style of leadership, it is found to decrease significantly in WFH time than in pre-pandemic time. It can be explained that during WFH, communication has been made to a smaller group of staffs and aimed to focus more on the tasks that team has to complete. Thus, the opportunity and time for leaders to inspire, empower, or motivate their staffs were lessened.

Thirdly, for the hypothesis testing of how leadership styles influence auditor engagement, the discussions are as follows.

In the first hypothesis testing, it is found that autocratic leadership does not have a statistically negative influence over auditor engagement as hypothesized. When compared using phenomenological method, the result does not support the finding of the studies conducted by Li & Tian (2014) and Zhao & Sheng (2019) which state that when autocratic leadership is practiced, it negatively influences employee engagement. It can be explained that when considering the nature of work of auditors, a bit stricter instructions makes the job easier to be done for members, especially when one has to work alone or away from team and when deadline is near.

In the second hypothesis testing, it is found that laissez-faire leadership does not have a statistically positive influence over auditor engagement as hypothesized. When compared using the phenomenological method, the result does not support the finding of the studies conducted by Moody (2012) and Shuck & Wollard (2008) which state that which state that when laissez-faire leadership is practiced, it negatively influences employee engagement. It can be explained that from being less controlled, staffs have more private time and can freely manage their own work and private matters as long as job could be done on time. This could plausibly boost happiness and engagement.

In the third hypothesis testing, it is found that transactional leadership has a statistically positive influence over auditor engagement as hypothesized. When compared using phenomenological method, the result supports the finding of the studies conducted by Ismul & Kesuma (2020) and Popli & Rizvi (2016) that transactional leadership or contingent reward positively influences employee engagement. It can also be explained that despite difficulties in making physical contact with leader during WFH, members still get some reward, although in less extent. Also, more tolerance on the leader part on minor irregularities make work less stressful.

In the fourth hypothesis testing, surprisingly, it is found that transformational leadership does not have a statistically positive influence over auditor engagement as hypothesized. When compared using the phenomenological method, the result does not support the finding of the studies conducted by Amor, Vázquez, & Faíña (2020) and Othman, & D'Silva, 2013 which found that transformational leadership

offers greater employee engagement. The contradiction can possibly be explained that sweet words or encouragement seem to work less in the situation where one has to work alone or away from team and when deadline is near. They could make auditor feel more stressful and abandoned, on the contrary.

6.4 Contribution

The discussion in this section covers theoretical and contribution to policy.

Theoretical contribution

- 1) Despite the arguments that autocratic and laissez-faire style of leadership take antagonist role in most literatures, they are practiced more in audit circle during WFH. Findings of insignificant influence on engagement add to the notions that autocratic and laissez-faire styles of leadership do not necessarily negatively influence engagement.
- 2) Despite the arguments that transformational style of leadership takes the protagonist role in most literatures, it is practiced less in the audit circle during WFH. Findings of insignificant influence on engagement add to the notions that transformational style of leadership does not necessarily positively influence engagement.
- 3) Finding on transactional style of leadership confirms most literatures and adds to the boundary of knowledge on auditor engagement.

Contribution to policy

These research findings provide the insights that rewarding and management by exception could be keys in the quest to increase auditor engagement.

6.5 Limitation

When applying the research findings, all of the following limitations should be taken into account.

- 1) Study population is specifically only the auditors from the financial services industry of KPMG Thailand.
- 2) Only four independent variables were studied in a specific population, therefore, the findings could at best partially explain the real world.
- 3) The sample is slightly lower than required at 95% level of significance.
- 4) Reduced sample size affects the power of the study by increasing the margin of error.
- 5) Findings on “Pre-Pandemic vs WFH” was derived from interpreted data, of which contain bias.
- 6) One high outlier maintained in the analysis compromises power of statistical test.

6.6 Recommendation

From the research findings and concerning limitations, this study proposes recommendations for the policy and future research as follows.

Policy recommendation

As transactional leadership is the only variable that positively influences auditor engagement, it is implied that the management should practice and should urge managers and auditors in-charge to consistently practice the followings to improve leadership and engagement:

Passive Management by Exception: Creating work atmosphere or building a culture that staff can freely voice their concern or communicate the issues to their leaders. Thus, leaders can offer help when needed and promptly take action when issues get serious. In the end, staff would feel valued and potentially feel more engaged to work.

Rewarding of any sorts: To make auditors feel valued and appreciated for their contributions of effort and deliverables to the team or company, supervisors could use rewards to keep reinforcing positive feelings toward work. Rewards do not have to be high in value; the right timing could matter more.

- 1) Act of appreciation, e.g., saying thank you for the hard work or good job!.
- 2) Occasional treat, e.g., team dinner, ordering delivery snack or drinks to staffs' home.
- 3) Non-financial reward, e.g., offering time off once audit is complete, giving small gifts, scheduling a team activity.
- 4) Physical payment, e.g., OT, allowance, gift card.

Also, KPMG Leadership Development Program could be utilized to train future leaders in the company who have styles of leadership that are conducive to a positive working environment. This program would help the leaders deal with gaps in the talent pipeline and increase auditor engagement.

Future research recommendation

Replications of the same study with more samples and/or in various industrial areas, as well as various audit firms would be an interesting extent of the study. Qualitative study would be conducted to have more detailed explanations for the findings. Also, other variables which would better explain the variance in auditor engagement should be studied further.

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APPENDICES

APPENDIX A

QUESTIONNAIRE

Section 1 of 5

Questionnaire: Leadership in the New Normal

This questionnaire deals basically with assessing your perception of leadership style and your feeling about your works.

Answers from each of you will be kept strictly confidential. Only collective statistical data will be used for educational purposes.

The questionnaire has 3 sections:
Section 1 assesses your IN-CHARGE/MANAGER's style of leadership from your perception, both DURING and BEFORE WFH;
Section 2 assesses your feeling about your work, both DURING and BEFORE WFH; and
Section 3 asks about yourself for referencing.

It will take approximately 25 minutes of your time to complete all 3 sections.

Should you have any inquiries about completing this questionnaire, please drop me a call at my mobile number: 08-1426-1881 or simply reach me via Teams call. I am obliged to assisting you on that.

PLEASE complete the questionnaire by the end of March, 2022 (as I intend to graduate in this coming May). Your kindest cooperation is humbly requested here and would be most appreciated.

Email *

Valid email
.....

This form is collecting emails. [Change settings](#)

Section 2 of 5

Section 1: Leadership Style



This section has 24 items/questions in total to assess your IN-CHARGE's style of leadership from your perception.

[For those who are assigned as an in-charge, you assess your MANAGER's style of leadership instead.]

Each item/question has 2 parts: A and B.

Part A asks you to RATE the extent to which your immediate supervisor displays a particular behavior DURING WFH period.

Part B asks you to COMPARE "BEFORE WFH" to "DURING WFH" the extent to which your immediate supervisor displays that particular action described in Part A.

1A: He/she SUPERVISES you CLOSELY to prevent you from being underperformed *

Few or Never Once in a While Sometimes Usually Almost always

1B: BEFORE WFH, did that in "1A" happen MORE or LESS frequently, compared to now? *

Much Less Less About the same More Much more

2A: He/she GIVES PRECISE INSTRUCTIONS that you MUST FOLLOW STRICTLY. *

Few or Never Once in a While Sometimes Usually Almost always

2B: BEFORE WFH, did that in "2A" happen MORE or LESS frequently, compared to now? *

Much Less Less About the same More Much more

3A: He/she RETAINS the decision making AUTHORITY only with him/herself. *

Few or Never Once in a While Sometimes Usually Almost always

3B: BEFORE WFH, did that in "3A" happen MORE or LESS frequently, compared to now? *

Much Less Less About the same More Much more

4A: He/she GIVES you COMPLETE FREEDOM TO WORK your problems on your own EVEN IF the situation gets COMPLICATED. *

Few or Never Once in a While Sometimes Usually Almost always

4B: BEFORE WFH, did that in "4A" happen MORE or LESS frequently, compared to now? *

Much Less Less About the same More Much more

5A: He/she STAYS OUT OF THE WAY as you do your work. *

Few or Never Once in a While Sometimes Usually Almost always

5B: BEFORE WFH, did that in "5A" happen MORE or LESS frequently, compared to now? *

Much Less Less About the same More Much more

6A: He/she ALLOWS you to APPRAISE YOUR OWN WORK. *

Few or Never Once in a While Sometimes Usually Almost always

6B: BEFORE WFH, did that in "6A" happen MORE or LESS frequently, compared to now? *

Much Less Less About the same More Much more

7A: He/she MAKES CLEAR of WHAT YOU CAN EXPECT to receive once goals are attained. *

Few or Never Once in a While Sometimes Usually Almost always

7B: BEFORE WFH, did that in "7A" happen MORE or LESS frequently, compared to now? *

Much Less Less About the same More Much more

8A: He/she PROVIDES you with ASSISTANCE in exchange for your effort. *

Few or Never Once in a While Sometimes Usually Almost always

8B: BEFORE WFH, did that in "8A" happen MORE or LESS frequently, compared to now? *

Much Less Less About the same More Much more

9A: He/she EXPRESSES SATISFACTION when you attain your goals. *

Few or Never Once in a While Sometimes Usually Almost always

9B: BEFORE WFH, did that in "9A" happen MORE or LESS frequently, compared to now? *

Much Less Less About the same More Much more

10A: He/she always PAYS ATTENTION to any IRREGULARITIES that compromise goal attainment. *

Few or Never Once in a While Sometimes Usually Almost always

10B: BEFORE WFH, did that in "10A" happen MORE or LESS frequently, compared to now? *

Much Less Less About the same More Much more

11A: He/she DIRECTS you to FIX any IRREGULARITIES that compromise goal attainment. *

Few or Never Once in a While Sometimes Usually Almost always

11B: BEFORE WFH, did that in "11A" happen MORE or LESS frequently, compared to now? *

Much Less Less About the same More Much more

12A: He/she always LENDS you a HAND in FIXING any IRREGULARITIES that compromise goal attainment. *

Few or Never Once in a While Sometimes Usually Almost always

12B: BEFORE WFH, did that in "12A" happen MORE or LESS frequently, compared to now? *

Much Less Less About the same More Much more

13A: He/she MAKES YOU FEEL GOOD to be around him/her. *

Few or Never Once in a While Sometimes Usually Almost always

13B: BEFORE WFH, did that in "13A" happen MORE or LESS frequently, compared to now? *

Much Less Less About the same More Much more

14A: He/she HAS you put YOUR COMPLETE FAITH in him. *

Few or Never Once in a While Sometimes Usually Almost always

14B: BEFORE WFH, did that in "14A" happen MORE or LESS frequently, compared to now? *

Much Less Less About the same More Much more

15A: He/she MAKES YOU PROUD to be his/her subordinate. *

Few or Never Once in a While Sometimes Usually Almost always

15B: BEFORE WFH, did that in "15A" happen MORE or LESS frequently, compared to now? *

Much Less Less About the same More Much more

16A: He/she NICELY EXPRESSES to you WHAT you COULD AND SHOULD do. *

Few or Never Once in a While Sometimes Usually Almost always

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16B: BEFORE WFH, did that in "16A" happen MORE or LESS frequently, compared to now? *

Much Less Less About the same More Much more

17A: He/she PROVIDES INSPIRING IMAGES about what you can do. *

Few or Never Once in a While Sometimes Usually Almost always

17B: BEFORE WFH, did that in "17A" happen MORE or LESS frequently, compared to now? *

Much Less Less About the same More Much more

18A: He/she HELPS you FIND MEANING in your work. *

Few or Never Once in a While Sometimes Usually Almost always

18B: BEFORE WFH, did that in "18A" happen MORE or LESS frequently, compared to now? *

Much Less Less About the same More Much more

19A: He/she URGES you to THINK about old problems IN NEW WAYS. *

Few or Never Once in a While Sometimes Usually Almost always

19B: BEFORE WFH, did that in "19A" happen MORE or LESS frequently, compared to now? *

Much Less Less About the same More Much more

20A: He/she PROVIDES you with NEW WAYS OF LOOKING at puzzling things. *

Few or Never Once in a While Sometimes Usually Almost always

20B: BEFORE WFH, did that in "20A" happen MORE or LESS frequently, compared to now? *

Much Less Less About the same More Much more

21A: He/she GETS you to RETHINK ABOUT IDEAS that have never been questioned before. *

Few or Never Once in a While Sometimes Usually Almost always

21B: BEFORE WFH, did that in "21A" happen MORE or LESS frequently, compared to now? *

Much Less Less About the same More Much more

22A: He/she HELPS you DEVELOP YOURSELF. *

Few or Never Once in a While Sometimes Usually Almost always

22B: BEFORE WFH, did that in "22A" happen MORE or LESS frequently, compared to now? *

Much Less Less About the same More Much more

23A: He/she LETS YOU KNOW HOW he/she THINKS you are doing. *

Few or Never Once in a While Sometimes Usually Almost always

23B: BEFORE WFH, did that in "23A" happen MORE or LESS frequently, compared to now? *

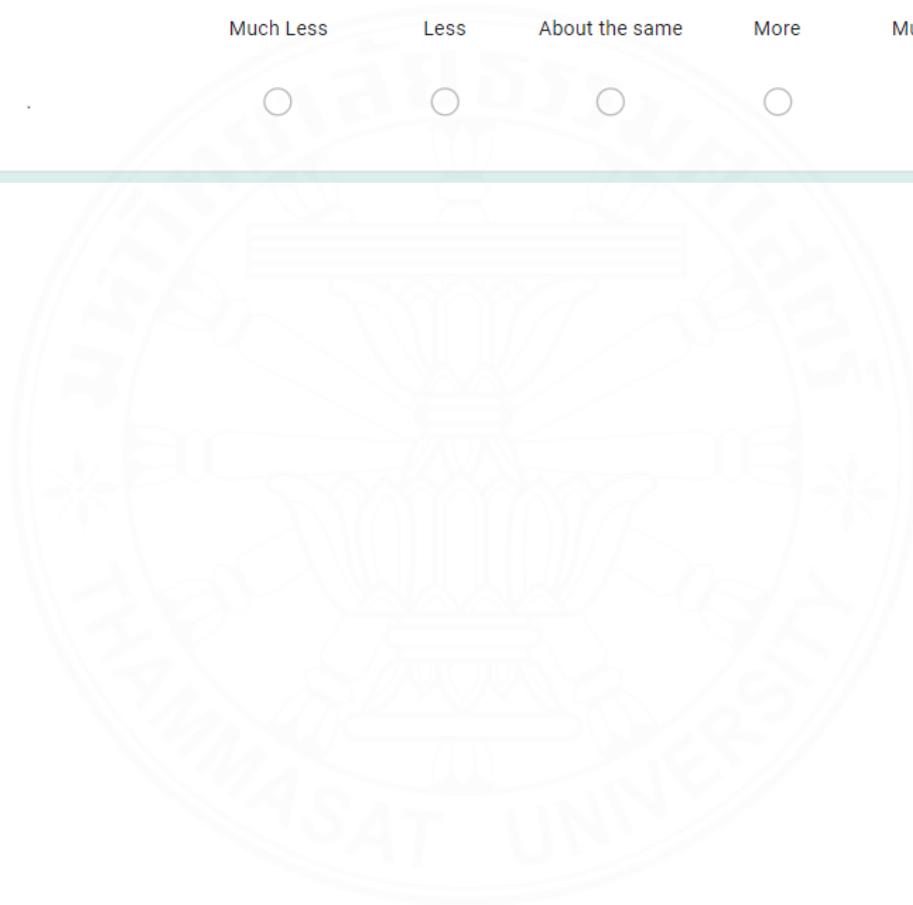
Much Less Less About the same More Much more

24A: He/she GIVES PERSONAL ATTENTION to you in your troubled time. *

Few or Never Once in a While Sometimes Usually Almost always

24B: BEFORE WFH, did that in "24A" happen MORE or LESS frequently, compared to now? *

Much Less Less About the same More Much more



Section 3 of 5

Section 2: Feeling toward work



This section has 3 items/questions in total to get to know how you feel about your work. Each item/question has 2 parts: A and B.

Part A asks you to RATE the extent to which you have a particular feeling toward your work DURING WFH period.

Part B asks you to COMPARE "BEFORE WFH" to "DURING WFH" the extent to which you have that particular feeling described in Part A.

25A: Joyfully BURSTING with ENERGY *

Few or Never Once in a While Sometimes Usually Almost Always

25B: BEFORE WFH, did that in "25A" happen MORE or LESS frequently, compared to now? *

Much Less Less About the same More Much more

26A: ENTHUSIASTIC about your job *

Few or Never Once in a While Sometimes Usually Almost Always

26B: BEFORE WFH, did that in "26A" happen MORE or LESS frequently, compared to now? *

Much Less Less About the same More Much more

27A: Pleasantly IMMERSED in your work *

Few or Never

Once in a While

Sometimes

Usually

Almost Always

27B: BEFORE WFH, did that in "27A" happen MORE or LESS frequently, compared to now? *

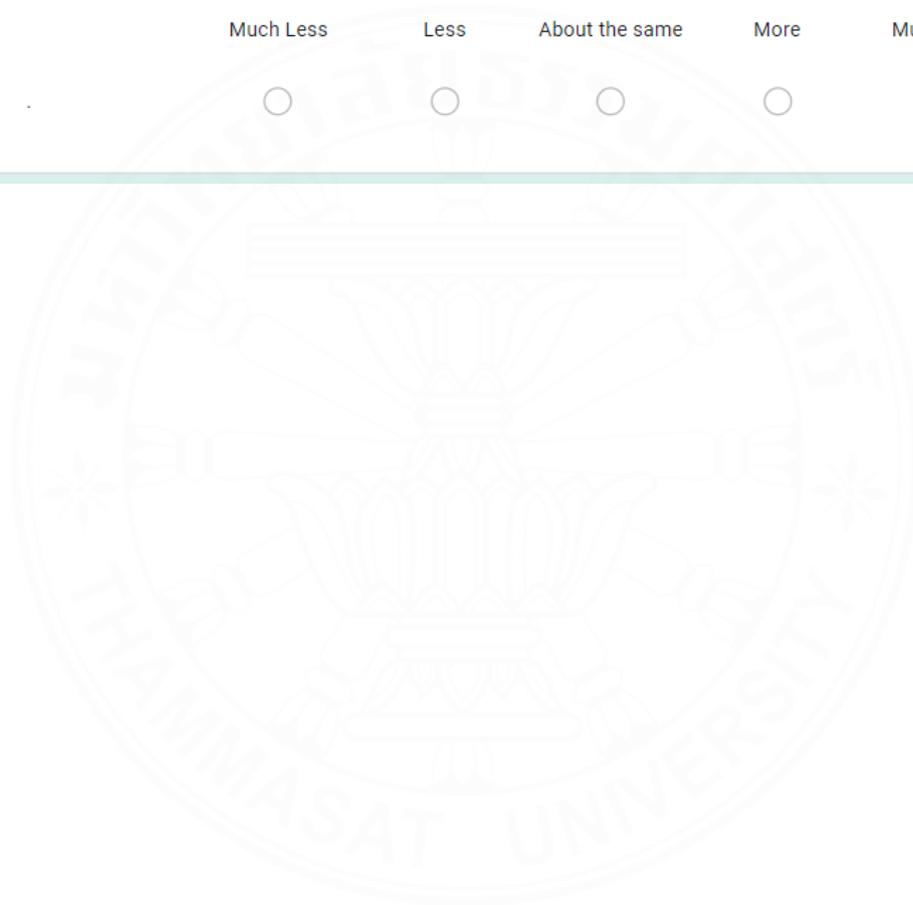
Much Less

Less

About the same

More

Much more



Section 4 of 5

Section 3: Personal attributes



This section has 7 questions in total to collect your demographic attributes for reference purpose.

Please select the option which best suits you and/or fill in the blank.

28: In terms of Gender, you are a ... *

- Female
- Male

29: In terms of Age (in year), you are ... *

Short answer text

30: In terms of Education, the degree you are holding is ... *

- Bachelor's
- Master's
- Doctorate's

31: In terms of Position, you are ... *

- AA1
- AA2
- SR1
- SR2
- AM1
- AM2

32: In terms of Role, you are ... *

- Staff
- In-charge

33: In terms of Work Experience (in year), your experience spans ... *

Short answer text

.....

34: Have you got your CPA? *

- Already
- Soon



Section 5 of 5

I thank you 3000 for your kindest cooperation.



It is most appreciated.
Once I get the research findings, I will definitely let you know.



BIOGRAPHY

Name	Ms. Ginnapat Tangchitnob
Date of Birth	24 February 1995
Educational Attainment	Bachelor of Accounting Thammasat University 2016
Work Position	Audit Assistant Manager KPMG Phoomchai Audit Limited From October 2021
Work Experience	Auditor KPMG Phoomchai Audit Limited July 2017 – September 2021

