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Relationship between Leader Behaviours and Subordinates' Work Performance: The Context of Tax Administration

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Abstract

The paper assesses the relationship between leader behaviours and subordinates' work performance in the context of tax administration. Data were collected in Malawi using two validated questionnaires administered online for subordinates and team leaders at a field office of a tax administration. Frequency distributions were used to identify dominant primary leader behaviours and the Spearman's rank-order correlation analysis was used to assess the relationship between leader behaviours and subordinates' work performance. Participative path-goal leadership behaviour is the most common primary leadership behaviour that team leaders in tax administration employ. Secondly, supportive and achievement oriented leader behaviours have a significant relationship with subordinates' work performance in tax administration. The study concluded that achievement oriented path-goal leadership behaviour could be effective for public organisations involved in law enforcement. It is recommended that leaders should conduct a self-assessment of their leadership, adopt the relations-oriented leadership behaviours and incorporate coaching during performance evaluation exercise, and that organisations should equip leaders with leadership and management skills through training. The study is limited by the small sample-size, therefore, future studies could repeat the assessment with a larger sample and determine the mathematical equations for predicting the effect of each leadership behaviour on subordinates' work performance.

Key words: Leadership Behaviour, Subordinates, Work Performance, Path-Goal Theory, Tax Administration, Motivation, Job Satisfaction

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Introduction

One of the challenges that businesses face is having good leadership within their organisational settings. Northouse (2007) define leadership as process whereby an individual influences a group of individuals to achieve a common goal. For a start, theorists have argued that leadership is a powerful tool through which

goals of an organisation are influenced because leadership motivates subordinates to be productive. This could mean that businesses need to pay more attention to how leaders behave and relate with their subordinates if they are to be useful in achieving the organisational goals. Leadership is important to organisations because it influences motivation of subordinates to achieve both personal and organisational goals. A study by Yuki in 2010 concluded that “leadership has been defined in terms of individual traits, behaviour, influence over other people, interaction patterns, role relationships, occupation of an administrative position, and perception by others regarding legitimacy of influence” (cited in Shooshtarian & Amini, 2012, p.55). The Path-Goal Theory proposed by Robert House is one of the theories that attempt to define leadership in terms of leader behaviour. Leader behaviour refers to specific actions of leaders during their interactions with subordinates. There are four types of leader behaviour according to the Path-Goal Theory namely: directive, supportive, participative, and achievement-oriented (Polston-Murdoch, 2013). Leader behaviour might have an influence on the performance of subordinates because it with it subordinates might get uplifted or frustrated, free or threatened, and certain or uncertain about their future goals. These consequences of leader behaviour might affect subordinates’ performance in the organisation. The term ‘performance’, “is about behaviour or what employees do, not about what employees produce or the outcomes of their work” (Aguinis, 2012, p.76). Performance relates to the extent to which work requirements are met by subordinates.

The term ‘tax administration’ is double-faced because it denotes both an entity and a practice. Firstly, it refers to either a government department or any other corporate body that is mandated by law to administer taxes either at national or regional level within a country. Secondly, it is a practice of implementing and enforcing tax legislation. The study was carried out within a tax administration that is responsible for collecting and accounting of national tax revenues in Malawi. Taxes in Malawi are administered by the Malawi Revenue Authority (MRA) but before its formation this used to be a responsibility a department within the Ministry of Finance. MRA was established as revenue authority, which is “simply a term to describe a governance regime for an organization engaged in revenue administration that provides for more autonomy than that afforded a normal department in a ministry” (Kidd & Crandall, 2006, p.12.). The revenue authority model for administration of taxes is preferred because according to Kloeden (2011), the model offers greater autonomy relating to governance, finance, and human resource thereby making it “the best means to break away from the civil service rigidities that had constrained effective revenue administration” (p.9). MRA has human resource management autonomy because its human resource policies are no longer under the control of the civil service framework. The management of MRA is responsible for developing human resource policies that are competitive with those on the open market in order to attract and retain well qualified staff. Tax administration in Malawi is structured based on function following a functional review that revealed duplication of roles among different departments. The implementation of a function-based organizational structure reduced the number of numerous units into four namely, Taxpayer Service and Appeals, Return and Payment Processing, Audit, and Collection and Enforcement (MRA, 2007). Each of these organisational functions form a team that is headed by a team leader who is responsible for planning and managing tasks in the team. MRA’s corporate plan provides each function with specific objectives and performance measures that are then narrowed down to formulate job descriptions or tasks for each employee. Leaders supervising subordinates in each function are responsible for: allocating job descriptions to subordinates, creating a conducive working environment for subordinates, and managing performance of subordinates.

Despite drawing job tasks and related performance measurement guidelines for all employees from the same organisation’s annual corporate plan, employees under different leaders express different satisfaction levels and work performance. First, subordinates complain about their leaders such that they prefer to have a particular leader to another. On the one hand, some team leaders are liked by their subordinates who feel they can work with, and on the other hand, some subordinates are disliked by team leaders who do not want to work with them. Secondly, employees do not easily accept feedback that arise from performance appraisals which demonstrate wide variations of performance scores for subordinates that work under the same leader. Some subordinates feel that team leaders deliberately under-evaluate their work performance while favouring others with higher performance scores. Therefore, the problem that this study intends to address is the existence of varying subordinates’ work performance in a tax administration. The problem raises the question, what is the relationship between leaders’ behaviour and subordinates’ work performance

in the context of tax administration? The study hypothesised that each leader behaviour as proposed by the Path-Goal Theory has a significant relationship with subordinates' work performance in tax administration. In order to answer the research question and address the hypothesis, the study aims to assess the relationship between the Path-Goal Theory's leader behaviours and subordinates' work performance in the context of a tax administration. Literature on the relationship between leader behaviours and subordinates' performance is limited because previous studies have paid attention to investigating the effect of leadership behaviours on employees' motivation and job satisfaction (Fomenky, 2015, Zameer, Ali, Nisar & Amir, 2014, Zhu, Kraut & Kittur, 2012), while other studies have investigated the effect of leadership behaviours on subordinates' achievement of organisation's goals by assessing results of their work (Yukl, 2012b). This study intends to extend investigations into leadership by assessing the relationship between leadership behaviours and subordinates' work performance. In addition to addressing the identified research-gap, the study reveals leader behaviours that would fully motivate subordinate to improve work performance in tax administration and other public-sector organisations whose scope of work is resource mobilisation. Data for the study was collected using two different questionnaires through surveys conducted among team leaders and subordinates at Lilongwe Domestic Taxes which was a case study representing other fourteen field offices of tax administration in Malawi. Firstly, a Path-Goal Leadership Questionnaire was administered to six leaders sampled using a non-probability sampling technique to gather their path-goal leadership behaviours. Secondly, a questionnaire evaluating staff performance was administered online to a sample of subordinates drawn from each team whose leader participated in the first survey. Quantitative data were analysed using Microsoft Excel and descriptive statistics was used to present results of the data analysis.

Literature Review

This study is based on the Path-Goal Theory because it provides a better understanding of how leaders motivate subordinates to achieve intended organisational goals. Path-goal theory as proposed by House and Mitchell in 1974, specifies a leader's style or behaviour that best fits the employees and work environment in order to achieve a goal (cited in Polston-Murdoch, 2013). This model was designed to help leaders to know how they can motivate their subordinates to accomplish organisation goals. The path-goal theory helps in understanding how the behaviour of leadership effects subordinates work performance in an organisation setting. Leaders' tasks are to enhance employee performance and satisfaction while focusing on employee motivation. The path-goal theory puts much emphasis on the relationship of leaders' style and the characteristics of the workers within an organisation setting. A leader who is willing to achieve the organisation goal must use leadership style that best suits the subordinates' motivation. According to Fry (2003), the theory assumes that a leader should define goals for his or her subordinates, clarifies the path that should subordinates should take to achieve the goals, remove barriers that prevent subordinates from achieving goals, and provide support to subordinates. Path-goal theory gives a clear path so that employees are able to know which way to go or what they is expected of them, it removes all the barriers that hinders them to achieve the intended goals and it increases rewards along the way.

Leadership comprise of social and behavioural processes that occur in both leaders and followers and such aspects are reflected through knowledge and skills. The availability of such processes ensure that there is a link between leaders and followers, because through social values, leaders draw out what their followers are expecting from them. The expectations might be about, what the society considers as either good or bad. A leader will be called bad if his action or leadership is associated with values that are called bad in the society. Similarly, a leader is called good if he or she sticks to values that are regarded as good by the society. On the other hand, there are also a set of expectations that a leader expects from his or her followers. Ideally, leadership is supposed to be shared among the leader and his or her followers. A leader is not a stand-alone individual but an influencer of how the organisation should perform and achieve its goals. Generally, the study of leadership has become a centre of attraction among researchers, scholars and practitioners in business. Researchers and scholars continue to carry out research about the subject thereby bringing out significant knowledge that is taken up and used by the business community in their everyday business work. However, the existence of difference on how leadership should be defined has not stopped researchers to come up with a very common definition that can include all aspects that have been raised up, many scholars

agree that leadership combines behaviour and skills (Bass, Avolio, Jung & Berson, 2003, James & Collins, 2008).

Owing to the multi-dimensional nature of leadership, scholars have generated different theories about leadership which have been revised over the centuries. Among the many major theories that have dominated the study of leadership over the years include: the great man theory, trait theory, behavioural theory, situational theory, contingency theory, transactional theory and transformational theory (Burns & West, 2003, Northouse, 2007, Polston-Murdoch, 2013). The great man theory is one of the earliest theories leadership which considered leadership based on the characteristics of a leader. According to Perren and Burgoyne (2001), the theory argues that leaders are born and they are not made. The trait theory of leadership originated from the great man theory of leadership through identifying key characteristics possessed by leaders who were classified as great (Bolden, Gosling, Marturano & Dennison, 2003). The understanding behind the theory is that through identification of key characteristics that great leaders possess, a list of important leadership characteristics would be drawn and used to identify individuals that would be made leaders in organisations. Proponents of the trait theory proposed that there are some attributes that leaders are born with and that such attributes can become identifiable right from one's birth. The attributes are mainly about personality, physical, social, and intellectual traits that differentiates a leader from non-leaders. The lists of attributes that are associated with leadership is endless, however, it is worth to mention that often there are no negative attributes that are mentioned to describe a leader based on traits. Kouzes and Posner (2002) conducted a study involving 75,000 participants in which they identified ten top characteristics that a leader should possess and according to their study a leader should be competent, fair-minded, honest, intelligent, straightforward, broad-minded, dependable, forward-looking, inspiring and supportive. However, other researchers believe that one does not need to be born with traits such as these in order to become a leader because some characteristics can develop as a person learns from the environment in which he is put to lead. Therefore, it is not possible to clearly identify consistent traits that are appropriate to describe a successful leader despite having several traits being established in different studies.

Other leadership theories that have emerged try to study and understand leadership based on behaviour of leaders. Proponents of behavioural theories of leadership agree that a leader is made and not born. Such theories focus on actions of a leader and not traits that a leader possesses. Any person can become a leader if he is trained to do so or if he observes how leadership is practised by others who are already in leadership positions. The behavioural theories provide a new dimension to understanding of leadership that is like an opposite of trait leadership theories. Other than using physical or social traits, Miner (2002) states that the behavioural leadership theories are based on what leaders do and divides leaders into two classes, leaders that are focused on tasks and leaders that are focused on followers. Though various labels have been developed to identify leaders based on behaviours, such as, autocratic, democratic, laissez-faire, all labels can still be narrowed to the two mentioned classes of either task or follower oriented. Followers in the two classes react differently to leadership, in the task-oriented leadership, a leader emphasises on performing a task such that followers are forced to work whenever a leader is available while in the follower-oriented class, a leader focuses on the followers such that the followers are willing to continue working even when the leader is not available. Thus, the task-oriented leadership is not liked by followers whereas the follower-oriented leadership is liked by followers.

Situational leadership theories try to identify particular variables of situations in which a particular leadership style would be appropriate and effective. According to the theory, there is no best leadership style but the environment that a leader is in determines what style he or she should adopt to fit the environment (Lamb, 2013). Secondly, the theory argues that leadership styles are used in combination with each other and the success of using the leadership styles is dependent on followers and the situation (Charry, 2012). The argument by the proponents of the theory could be right because often it is the situation that a leader's work in that changes while leaders do not change. Therefore, leadership should understand the situation and the appropriate response that could come from followers upon using a particular leadership style. According to Bass (2008) situational leadership can best be used to demonstrate the difference between a task-oriented and a people-oriented leadership. The argument between task-oriented and a people-oriented leadership centres on what a leader focuses between task and people. On one hand, task-based leadership behaviours

emphasise on accomplishing goals and is characterised by a leader who directs roles for his or her followers, and on the other hand people-oriented leadership facilitates interaction between a leader and his or her followers where leaders are empathetic, concerned for their followers and ensure that there is harmony among their followers (Bass, 2008). According to Bass (2008) the Path-Goal Theory and Contingency Theory are some of the most common examples of situational leadership theories.

The situational theory of leadership is more concerned with situations that determine the kind of leadership that is appropriate and the Path-Goal Theory proposed by Robert House is one of the theories that attempt to define leadership in terms of leader behaviour depending on the situation. Leader behaviour refers to specific actions of leaders during their interactions with subordinates. There are four types of leader behaviour according to the Path-Goal Theory namely: directive, supportive, participative, and achievement-oriented (Polston-Murdoch, 2013). The leadership behaviours are described in detail as follows:

Directive Leadership

Directive leadership is sometimes viewed as autocratic leadership because of the one-way communication that exists between a leader and subordinates. According to Zhu et al. (2012), directive leadership encourages leaders to direct subordinates to targets, tasks and responsibilities. Apart from giving directions, a leader who is directive also clarifies expected standards, procedures and processes. Such behaviours portray a leader as dictatorial and controlling because he just commands on what should be done without expecting input from subordinates. Negron (2008) proposes that the style can be applied when immediate actions are required and when subordinates assigned to a leader are new in the organisation and therefore inexperienced.

Supportive Leadership

According to Yukl, O'Donnell and Taber (2009), supportive leadership advocates for leaders to be friendly and supportive to their subordinates. Supportive leaders are always there to provide moral support to their subordinates and create a working environment that is friendly. Negron (2008) argues that the style is appropriate when levels of confidence among subordinates are low and there are indications that the situation could lead to inability to complete tasks. The style can be regarded to be the one where a leader is emotionally sensitive to the needs of his or her subordinates therefore, he makes sure that they are motivated.

Participative Leadership

Leaders displaying the participative behaviour allow their subordinates to take part in decision-making processes of their teams. Under participative leadership, a leader keeps communication open, focus on discussion and respects ideas of subordinates (Ray & Ray, 2012). Thus the style is regarded as democratic because subordinates are consulted and treated as an important part of the team. The style is relevant in situations where subordinates are skilled and are willing to share expertise and only requires a leader to provide judgement based on set procedures (Negron, 2008, Ray & Ray, 2012). According to DuBrin (2013), the style enhances morale among subordinates who perform non-repetitive tasks.

Achievement-Oriented Leadership

The style challenges subordinate to give out their best capability in order to achieve the desired goals. An achievement-oriented leader, continuously sets challenging goals and expects high performance from subordinates in whom he has a high degree of confidence that they will stand to the challenge and successfully execute the tasks (Daft, 2005, Polston-Murdoch, 2013, Yukl, 2012a). It can be argued that the focus of this style is on motivating subordinates by goals and providing guidance that can bring out best capabilities in the subordinates. According to DuBrin (2013) the style is appropriate when a leader has subordinates who are expected to achieve challenging goals and have tasks that are ambiguous.

Previous studies have demonstrated that leader behaviour influences subordinates' motivation and job satisfaction (Fomenky, 2015, Zameer et al., 2014, Zhu et al., 2012). On the one hand, motivation refers to the process that encourages individuals to act towards attaining a particular goal (Armstrong, 2001, Robbins & Judge, 2009). On the other hand, job satisfaction is how content an employee is with his or her job (Man, Modrak, Dima & Pachura, 2011). Job satisfaction is a result of attitudes that an employee develops towards

his or her job and the attitude can be either positive or negative. Thus, previous studies on leadership have paid attention to investigating the effect of leadership behaviours on employees' motivation and job satisfaction and not subordinates work performance.

This paper attempts to fill-in this research-gap and address the research question based on the conceptual framework illustrated in Figure 1.

Figure 1: Effect of Leader Behaviours on Subordinates' Work Performance

Directive leadership would be effective on performance of subordinates in tax administration because work in this sector is based on tax laws which require minimal misinterpretation. Due to this condition, a leader should direct on how subordinates should interpret and implement a particular law and explain how the law requires how a particular task should be performed. The study hypothesises that directive leadership behaviour will motivate subordinates to comply to both tax law and agreed performance standards and result into high work performance because they cannot question or oppose the law.

H1: Directive leader behaviours have a significant relationship with subordinates' work performance in tax administration

Just like any work environment, employees in tax administration are bound to experience work-related stress and face challenges in performing tasks. Therefore, having a leader who is empathetic and ready to support his or her subordinates executing tasks will improve the subordinates' work performance. With support from their leaders, subordinates will be motivated and have a high self-esteem to work hard and perform tasks according to set standards since the leader will be there to offer advice and correct any mistake that may arise. The study hypothesises that supportive leadership behaviour has a significant in tax administration for subordinates to maintain high work performance.

H2: Supportive leader behaviours have a significant relationship with subordinates' work performance in tax administration

Leaders in tax administration should consult and seek opinions of their subordinates because they possess appropriate knowledge and skills for performing tasks. An inclusive approach to leadership make subordinates to derive satisfaction from their job because they develop positive attitudes after realising that they are working on assignments they helped to formulate. The job satisfaction motivates subordinates to improve work performance. The study hypothesises that participative leadership exerts an effect on subordinate's work performance.

H3: Participative leader behaviours have a significant relationship with subordinates' work performance in tax administration

The existence of targets in tax administration, for example, tax revenue, number of tax assessments should encourage leaders to exert achievement oriented behaviour on their subordinates. Failing to emphasise the need to achieve targets will result into low work performance among subordinates. Therefore, achievement oriented leadership is appropriate for leaders to employ in order to motivate their subordinates to perform to the best of their ability and achieve organisational targets. The study hypothesises that achievement-oriented leadership exerts an effect on subordinate's work performance.

H4: Achievement-oriented leader behaviours have a significant relationship with subordinates' work performance in tax administration

Research and Methodology

Participants

Study's participants were leaders of organisational functions and their subordinates at MRA's Lilongwe Domestic Taxes. Leaders and subordinates that participated were only those that worked in various functions that were directly related to tax administration. Thus, employees who were in support functions, for example, finance, administration and human resource management, did not participate in the study. Leaders were selected using the purposive sampling technique to respond to the Path-Goal Leadership Questionnaire. Stratified simple-random sampling was used to select subordinates from teams whose leaders had participated who participated in the Path-Goal Leadership survey. This sampling technique ensured that the sample was representative of all concerned organisational units under study. The staff return for Lilongwe Domestic Taxes indicated that there were 6 team leaders and 89 subordinates under these team leaders. The size of the sample was calculated using an online sample calculator developed by the Scottish Natural Heritage (2015). Based on the stratified sampling, the calculator derived the sample ($N=72$) as summarised in Table 1 comprising of a proportion for each team based on number of subordinates in each team expressed as a percentage of total number of subordinates at Lilongwe Domestic Taxes ($C/I= 95\%$, Expected value of Attribute: 50%).

Table 1: Stratified sampling of survey participants ($N=72$)

Team	Number of Subordinates	Proportion of Population	Size (n)
Taxpayer Service, Technical & Appeals	13	0.15	11
Return & Payment Processing	21	0.24	17
Medium Taxpayers Office	10	0.11	8
Collection & Filing Enforcement	9	0.10	7
Tax Audit	16	0.18	13
Electronic Fiscal Devices	20	0.22	16
Total	89	1.00	72

Majority of survey's participants were males, 39 (54%), and females 33 (46%), in terms of age participants, the majority 41 participants were in the age group, 31-45 and the least, three were above 55 years. Twenty-nine participants (40.3%) were educated up to the first-degree level, while the other participants attained

education as follows: 15 attained a Malawi School Certificate of Education, 26 attained a diploma and two were educated up to master-level. Seventy survey participants had been in their respective organisational functions for a period of more than one year.

Research Design

The study employed quantitative research techniques where a small geographical unit of the MRA, Lilongwe Domestic Taxes office, and a few people represented the larger population. The Domestic Taxes Division of MRA has fourteen offices across Malawi and Lilongwe Domestic Taxes office was identified as a good place to undertake the study because its organisational structure is clearly defined by functions where a leader and his or her team can easily be identified based on the function the team performs. This characteristic conformed well to the objective of the study of assessing how leader behaviours affect subordinates' work performance in tax administration.

The organisation afforded the researcher the easy way of identifying not only leaders for the self-assessment of their Path-Goal Theory leader behaviours but also teams of subordinates from which respondents were drawn for work performance evaluation. Quantitative research design enabled collection of quantifiable data for assess how leader behaviours affect subordinates' work performance in Malawi's tax administration. The four categories of path-goal leadership behaviours were independent variables and work performance was the dependent variable.

Materials

In order to collected data for assessing the relationship between path-goal leadership behaviours and subordinates' work performance, the study used two statistically validated questionnaires namely: The Path-Goal Leadership Questionnaire (Northouse, 2007) and the Staff Performance Evaluation Questionnaire (University of the Fraser Valley, 2007). A study by Azmi Sukiman in 1997 established that The Path-Goal Leadership Questionnaire for studying leadership theory and practice had a strong reliability score ($\alpha = .819$) (cited in Aris & Kamarudin, 2009). The Path-Goal Leadership Questionnaire contains statements regarding different behaviours of a leader based on Path– Goal leadership styles.

A leader is instructed to indicate the frequency which his or her behaviour is reflected by a particular statement on a seven-item Likert scale (Never = 1..., Always = 7). The Staff Performance Evaluation survey adopted a staff performance evaluation questionnaire developed and validated by the University of the Fraser Valley (2007) to evaluate staff performance. Performance areas that the appraisal instrument considers are punctuality, problem identification and solving, communication skills, interpersonal relationships, intra-personal relations, job outputs and maintenance of confidentiality. For this study, the first part of the questionnaire asked about participant's demographic characteristics and work background. The part for evaluating staff performance had twenty statements regarding employee behaviours and each statement had responses about the level to which a participant was satisfied with his or her own behaviour on a five-item Likert scale (Unsatisfactory= 1... Excellent = 5).

Procedure

The two surveys which collected data from team leaders and subordinates were carried out from May 2017 to October 2017. Permission to conduct research was obtained from the management of Lilongwe Domestic Taxes to involve employees in the study. Participants to the study did so willingly without being forced or paid money in return. Finally, participants were assured of the confidentiality of information they provided and that it would be used for academic purposes only.

A printed copy of the Path-Goal Leadership Questionnaire was hand-delivered to each team leader and he or she was requested to complete it by selecting an average frequency that represents how often each statement was true of his or her own behavior. All the 6 team leaders who were given the questionnaire responded and returned the completed questionnaire to the researcher. Scoring of leadership behaviours was done by the researcher using the guidelines provided on the Path-Goal Leadership Questionnaire.

The survey for evaluating staff performance was administered online whereby a link for the survey was created using a tool for building online surveys called MikeCRM. The link <http://cn.mikecrm.com/txTZNw0> was sent to selected participants via email and WhatsApp application. On the questionnaire, it was made compulsory for participants to provide their demographic characteristics and work background to enable a proper match with scores of team leaders' Path-Goal Theory Leadership analysis. In the part for staff performance evaluation, a participant was requested to indicate on a Likert scale the level to which he or she was satisfied with her own behaviour.

All responses were automatically populated by the MikeCRM in a Microsoft Excel spreadsheet. The spreadsheet was then downloaded and the two sets of data, team leaders' scores for Path-Goal leadership behaviours and scores for subordinates' work performance were combined.

Team leaders' Path-Goal leadership scores were matched with data for each subordinate that a particular team leader supervised and this was based on the work background as requested on the staff performance evaluation questionnaire. Four columns were added to the downloaded spreadsheet and the columns were labelled as follows: directive, participative, supportive, and achievement-oriented. Team leaders' Path-Goal leadership scores were recorded in these four columns.

Numeric values were assigned to each participants and work background in terms of the organisational unit he or she belonged to. Once the two sets of data were joined, analysis was performed in Microsoft Excel.

Data Analysis

Descriptive statistics for Independent and Dependent Variables

Participative leadership behaviour had a relatively higher mean than other independent variables. Table 2 illustrates descriptive statistics for the dependent and independent variables.

Table 2. Descriptive Statistics for independent and dependent variables (N=72)

Statistics		Directive	Supportive	Participative	Achievement oriented	Work Performance
Mean		23.54	22.44	25.81	23.89	81.46
Median		21	21	29	23	82.00
Mode		21	28	29	23	80
Std. Dev.		2.85	3.40	3.97	2.30	9.06
Range		8	9	9	7	37
Minimum		21	19	20	21	59
Maximum		29	28	29	28	96

Common Path-Goal Leadership Behaviours

The analysis revealed that directive, participative and achievement oriented were the primary leadership behaviours employed by the team leaders when interacting with their subordinates.

Participative leadership behaviour was had the highest frequency (4) among primary leadership behaviour displayed by team leaders. Further, participative leadership behaviour did not occur as a leadership behaviour least displayed by leaders. On the other hand, participative behaviour had the highest frequency (4) among primary leadership behaviours and it was not among the least employed behaviours.

The results suggest that participative leadership behaviour is commonly adopted by leaders during initial interactions with their subordinates.

Table 3 summarises the frequency distribution of the leadership behaviours at each level where they were employed.

Table 3: Frequency Distribution of Leadership Behaviours

Dominance Level	Leadership Behaviour	Frequency
Primary	Directive	1
	Participative	4
	Achievement oriented	1
Secondary	Directive	2
	Supportive	3
	Achievement oriented	1
Third	Directive	1
	Participative	2
	Achievement oriented	3
Fourth	Directive	2
	Supportive	3
	Achievement oriented	1

Correlation Analysis

A Spearman's rank-order correlation analysis was conducted to test the study's hypotheses. Hinton (2004) state that the Spearman coefficient is useful when a researcher would like to determine correlation of two variables that are assumed to have a non-linear relationship. Spearman's rank correlation coefficient (r_s) tests direction and strength of correlation between two variables. Results of correlation analysis enabled the researcher to establish relationships between the four types of leadership behaviours and subordinates' work performance. The Spearman's Rank Correlation Coefficients indicated relationships between the four leader behaviours and subordinates' work performance. Table 4 provides a summary of Spearman's Rank-order correlation coefficients for work performance and all leadership behaviours.

Table 4: Spearman's Rank Correlation Coefficients ($N = 72$)

Independent Variables	Spearman Rank Correlations (r_s)	Significance (p)	Remark
Directive	-.231	.051	Hypothesis Rejected
Supportive	-.276	.022**	Hypothesis Accepted
Participative	.008	.946	Hypothesis Rejected
Achievement oriented	.365	.002**	Hypothesis Accepted

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

Only supportive and achievement oriented leadership behaviours had a statistically significant correlation with subordinates' work performance. Supportive leadership behaviour had a weak, negative and statistically significant correlation with work performance ($r_s = -.276, n = 72, p = .022$). There was a moderate, positive and statistically significant correlation between achievement-oriented leadership behaviour and subordinates' work performance ($r_s = .365, n = 72, p = .002$). The two statistically significant correlations supported the following two hypotheses:

H2: Supportive leader behaviours have a significant relationship with subordinates' work performance in tax administration

H4: Achievement-oriented leader behaviours have a significant relationship with subordinates' work performance in tax administration

The following two associations were not statistically significant: directive leadership behaviour and subordinate work performance, and participative leadership and subordinates' work performance. Therefore, the following hypotheses were not statistically supported:

H1: Directive leader behaviours have a significant relationship with subordinates' work performance in tax administration

H3: Participative leader behaviours have a significant relationship with subordinates' work performance in tax administration

Results and Discussion

Aim of the study was to assess the relationship between leader behaviours as proposed by the Path-Goal Theory and subordinates' work performance in the context of a tax administration. Results of the study suggested that only supportive and achievement-oriented leader behaviours have a statistically significant relationship with subordinates' work performance in tax administration. Supportive leadership behaviour had a weak, negative correlation with work performance ($r_s = -.276, n = 72, p = .022$) implying that when the level at which the style is employed increases, subordinates' work performance decreases. There was a moderate, positive correlation between achievement leadership behaviour and subordinates' work performance ($r_s = .365, n = 72, p = .002$) implying that when the level at which the style is employed increases, subordinates' work performance also increases. On the one hand, the findings mean that much as leaders may wish to be supportive towards their subordinates, they should do it with caution and care because they end up lowering work performance. One reason for the negative effect of supportive leader behaviour on work performance could be that the style is rarely employed as it dominates the group of least occurring leadership behaviours. Secondly, the supportive leadership behaviour has a potential to promote complacency whereby subordinates might not put much effort in performing tasks because of the expectation that team leaders will offer them support. Achievement-oriented leadership seems to be the most effective leadership behaviour for maintaining high work performance among subordinates in tax administration. Firstly, its relationship with subordinates' work performance is positive, and secondly it increases subordinates work performance at a relatively higher rate than rest of the leadership behaviours. The reason behind, the achievement-oriented leadership behaviour being the most effective leadership could be similar to the one that was independently proposed by Daft (2009) and DurBrin (2013) that task-based leadership gets goals accomplished. Considering the context of tax administration, the practice of setting performance standards for each organisational unit could be the one encouraging team leaders to challenge their subordinates to perform to the best of their capability in order to meet the set targets.

Conclusion

The study concludes that leaders in tax administration and other organisations tasked with the mobilisation of resources might improve work performance of their subordinates by employing more of achievement-oriented path-goal leadership behaviours. However, the other three path-goal leadership behaviours could also be employed depending on the situation in which leaders interacting with their subordinates. Employing the other path-goal leadership behaviours could offer support and improve on the weaknesses of the achievement oriented path-goal leadership behaviours. The desire to have subordinates enforce the tax law

and at the same time making sure that performance standards are met with best ability from subordinates, could be the two situations that could make the achievement-oriented path-goal leadership behaviours dominate the group of primary occurring leadership behaviours in tax administration. Leaders employing achievement-oriented path-goal leadership behaviours could get the best performances from their subordinates and consequently achieve organisational goals.

The study contributes to both theory and practice of leadership in organisations tasked with the responsibility of mobilising resources. It adds to the existing knowledge about the relationship between leadership behaviour and subordinate performance where previous studies largely focused on achievement of results and not behaviours performed. This study has demonstrated that apart from achievement of results by subordinates, leadership behaviours also affect the way subordinates behave before they achieve results set by an organisation. For the practice of leadership, the study proposes several recommendations for leaders and organisation. On a personal level, leaders should conduct a self-assessment of their leadership to know their effective path-goal leadership styles and make a choice on appropriate styles for improving work performance of their subordinates. Self-assessments, would create awareness in leaders about their strengths and weaknesses in communication, negotiation, problem-solving, change management, coaching and mentoring. A reflection on the results would enable them change their own behaviours and effectively improve their subordinates' work performance. Finally, organisations should conduct leadership and management trainings to improve leaders' ability to influence their followers.

Findings of this study are limited by the small sample-size, however, they are applicable to the larger tax administration in Malawi since all units of MRA perform similar functions and are guided by the same corporate strategic plan. In general, the findings are also relevant to all organisations whose work involves mobilisation of resources against a background of strict performance standards. Because of the study's limitation, future studies could repeat the assessment with a larger sample. Secondly, the present study only assessed the effect of each type of leadership behaviour on subordinates' work performance but did not extend to quantify the effect. Therefore, future studies, should extend the study and determine the relevant mathematical equations or formula that can be used to predict the effect of each leadership behaviour on subordinates' work performance.

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