Assessing the Effectiveness of Leadership Styles on Organizational Performance. A Case Study of Zambia Revenue Authority, Tax Department in Livingstone

Maureen Miti Jere[1]*& Clement Katongo[2]

[1]*Department of Public Administration Information and Communication University , Lusaka, Zambia*
[2]*Department of Public Administration Information and Communication University, Lusaka, Zambia [a]*
School of Humanities and social science, Information and Communications University, Lusaka, Zambia
*Corresponding Author: Maureen Miti Jere, Email: mitijere2@gmail.com

ARTICLE INFORMATION	ABSTRACT
Article history: Published on 28th Jan, 2026 **Keywords:** Leadership Styles Organizational Performance Staff Motivation Operational Efficiency	This study investigated the influence of leadership styles on organizational performance within the Tax Department of the Zambia Revenue Authority (ZRA) in Livingstone. Despite technological advancements, the department faced operational inefficiencies, including an 11% revenue shortfall in April 2024, suggesting potential leadership effectiveness gaps. A descriptive case study design was employed, with data collected via structured questionnaires from 50 staff members selected through stratified random sampling. Quantitative data were analyzed using descriptive statistics and regression analysis in STATA. Findings revealed that transformational leadership was the most practiced style (62%) and had the strongest positive impact on staff motivation and innovation. Transactional leadership (26%) was valued for ensuring accountability and meeting revenue targets, while autocratic leadership (12%) was least effective. The study concludes that a blend of transformational and transactional leadership, supported by consistent staff involvement in decision-making and robust performance recognition systems, is critical for enhancing organizational performance. Recommendations include implementing targeted leadership development programs and fostering a more inclusive and innovative organizational culture.

1. Introduction

The efficacy of leadership is a critical determinant of organizational success, particularly in public sector institutions where performance directly impacts national development. Globally, the discourse on leadership has extensively compared transformational and transactional styles, revealing their distinct impacts on organizational adaptability and efficiency. Transformational leadership, which inspires and intellectually stimulates employees, demonstrates strong correlations with enhanced commitment and readiness for change (Peng et al., 2020). In contrast, transactional leadership, while effective for ensuring task performance and short-term results, often constrains long-term innovation capacity (Judge & Piccolo, 2004). Within the African context, this dynamic is further complicated by post-colonial administrative legacies and resource constraints. Studies, such as those in Ghanaian state-owned enterprises, indicate a prevalence of transactional approaches in bureaucratic settings, though there is a noted shift towards blended models that incorporate transformational elements for staff motivation (Donkor et al., 2021). The Zambia Revenue Authority (ZRA), as the cornerstone of national revenue mobilization, epitomizes the challenge of navigating these complex leadership paradigms. While the ZRA has embarked on digital transformation initiatives, its operational framework reflects a tension between hierarchical, traditional structures and the need for adaptive, motivational leadership to drive modern tax administration.

Despite these initiatives, the ZRA faces persistent performance challenges. A telling indicator was the 11% shortfall in its April 2024 tax collection target, attributed to issues such as high tax refunds and underperformance in key tax segments (Zambian Business Times, 2024). While the authority exceeded its overall annual net revenue target, this success obscures underlying inefficiencies in inland revenue collection and a lack of diversification beyond the mining sector. These operational gaps suggest that the prevailing leadership styles may be insufficient in motivating staff, fostering innovation, and fully leveraging technological investments (ZRA CSP, 2023).

Therefore, a critical inquiry into the effectiveness of leadership styles within the ZRA is necessary. This study seeks to address this gap by assessing the influence of leadership on organizational performance in the Tax Department of the ZRA in Livingstone.

1.2.1 General Objective
To assess different leadership styles influence organizational performance within the Tax Department of the Zambia Revenue Authority (ZRA) in Livingstone.

1.2.2 Specific Objectives
- To establish the leadership styles practiced within the tax department at ZRA
- To determine the effectiveness of leadership styles on organizational performance
- To examine the effects of leadership styles on organizational performance within the tax department in ZRA

1.3 Theoretical Framework
1.3.1 The Transformational Leadership
This study is anchored in the Transformational Leadership Theory, pioneered by James MacGregor Burns and expanded by Bernard Bass, which posits that effective leaders inspire and motivate followers to exceed expectations by articulating a compelling vision, providing intellectual stimulation, and offering individualized support. This framework is built upon four key components: idealized influence, inspirational motivation, intellectual stimulation, and individualized consideration, which collectively foster a culture of trust, innovation, and heightened commitment. Unlike transactional leadership, which relies on structured exchanges of rewards for compliance, transformational leadership addresses deeper motivational and emotional needs, making it particularly relevant for assessing the drivers of long-term organizational effectiveness, adaptability, and performance in public sector institutions. Applying this theoretical lens to the Zambia Revenue Authority (ZRA) Tax Department in Livingstone provides a structured basis for analyzing how leadership behaviors influence core outcomes such as staff motivation, innovation in operational processes, and overall productivity, thereby offering a critical framework for evaluating whether current practices align with the strategic objectives of enhanced service delivery and organizational efficiency.

2. Literature Review
2.1 Leadership Styles in Public Sector Institutions
Globally, the discourse on leadership styles underscores their contextual nature and varying impacts on organizational outcomes. Foundational frameworks like the GLOBE study establish that cultural dimensions, such as power distance and uncertainty avoidance, critically influence how leadership is perceived and enacted (eCampusOntario, 2022). Meta-analytic research consistently demonstrates that transformational leadership, characterized by inspiring and intellectually stimulating followers, shows strong positive correlations with employee commitment, motivation, and adaptability (Peng et al., 2020; Breevaart et al., 2024; Erdurmazlı et al., 2020). In contrast, transactional leadership, while effective for ensuring task performance and compliance through contingent rewards, often shows a weaker correlation with deep engagement and can constrain long-term innovation (Judge & Piccolo, 2004; Torres et al., 2021). Laissez-faire leadership is widely criticized for its negative association with motivation and performance, often leaving employees directionless (Breevaart et al., 2024; Smith et al., 2023). Emerging styles like ethical and servant leadership are gaining prominence for their focus on integrity and employee well-being, further illustrating that effective leadership is not a one-size-fits-all model but must be adapted to cultural and organizational settings (Brown et al., 2023).

Within the African regional context, leadership dynamics are shaped by a blend of post-colonial bureaucratic legacies, resource constraints, and distinct cultural values. Studies across the continent reveal a complex picture. In South Africa, transformational and servant leadership, often aligned with the philosophy of Ubuntu, have been shown to significantly enhance employee engagement and innovation (Southgate et al., 2021; Lerutla & Steyn, 2022). In Nigeria and Ghana, research indicates that while transformational leadership is highly effective, transactional approaches remain prevalent and can be effective in hierarchical, high-power distance cultures and for achieving short-term, target-driven goals (Michael et al., 2022; Niyi, 2025). A cross-national study in Ethiopia and South Africa highlighted that the effectiveness of transformational leadership can vary even within the region, being more pronounced in cultures with lower power distance (Gumedze et al., 2020). This underscores a critical regional theme: the necessity of blending inspirational leadership with structured, transactional elements to navigate the unique socioeconomic and cultural realities of African public institutions (Brown et al., 2023).

Focusing on Zambia, the literature points to a clear gap between the potential of modern leadership styles and the persistent reality of traditional, top-down approaches. Studies within the Zambian public sector and related institutions consistently identify a dominance of autocratic and paternalistic leadership styles, which are linked to bureaucratic delays and reduced staff motivation (Mulenga, 2020; Bwanga et al., 2023). However, empirical evidence from sectors like healthcare and education demonstrates a strong positive shift where transformational leadership is applied, significantly boosting employee motivation, particularly when mediated by a supportive organizational culture (Chirwa, 2025; Mwale, 2024). This suggests that Zambia's collectivist cultural fabric is receptive to inspirational and participative leadership. The challenge for institutions like the Zambia Revenue Authority (ZRA), therefore, lies in transitioning from entrenched autocratic practices towards a more effective, blended model that incorporates transformational motivation with the necessary transactional accountability for revenue collection, a transition that remains underexplored in the specific context of Zambian tax administration.

2.2 Effectiveness of Leadership in Enhancing Organizational Performance
Globally, leadership is recognized as a pivotal driver of innovation and operational performance, with transformational leadership consistently emerging as the most effective style across diverse contexts. Studies from Europe, North America, and Oceania affirm that transformational leaders, who inspire a shared vision and foster psychological safety, significantly enhance

organizational agility and drive digital transformation (Bresciani et al., 2021; Nguyen et al., 2022). This style directly encourages experimentation and improves operational workflows. Similarly, research in Asian economies, from the UAE to South Korea and China, reinforces that transformational leadership boosts innovation performance, though its efficacy is often mediated by a supportive organizational culture and can be complemented by transactional leadership for incremental improvements in structured environments (Almaskari et al., 2021; Kim et al., 2020; Li et al., 2022). A key global insight is that while transformational and democratic leadership are universally beneficial, the success of any style is contingent on cultural and sectoral contexts, with transactional approaches retaining value in settings that prioritize stability and compliance (Jyoti & Rani, 2021; Ismail et al., 2023).

Within Africa, the leadership-performance nexus is characterized by a blend of global best practices and uniquely regional attributes, such as the Ubuntu philosophy. Research from South Africa, Nigeria, and Ghana demonstrates that transformational and servant leadership, which align with communal values, are powerful catalysts for innovation and operational efficiency (Lerutla & Steyn, 2022; Owusu & Asumeng, 2023). However, the continent's complex administrative landscape reveals a nuanced picture. While transformational leadership generally shows a strong positive correlation with innovation (Adeyemi & Salami, 2021; Muchiri et al., 2024), transactional leadership is also found to be effective in ensuring operational efficiency and process adherence in highly structured sectors like banking, albeit often at the expense of radical innovation (Mrema & Kessy, 2021). This underscores a recurring regional theme: the potential superiority of hybrid leadership models that merge the inspirational elements of transformational leadership with the structural accountability of transactional approaches to meet the specific challenges of African institutions.

In the Zambian context, the evidence points to a significant opportunity for leadership to enhance performance, though prevailing styles may not be fully optimized. Private sector studies, such as in the Fintech industry, show a clear positive correlation between transformational leadership and growth, underscoring its potential to foster innovation (Choongo et al., 2023). However, the broader public sector, including institutions like the ZRA, often remains characterized by autocratic and paternalistic styles that stifle motivation and innovation (Bwanga et al., 2023). Crucially, Zambian studies indicate that where transformational leadership is applied as seen in the healthcare and education sectors it significantly boosts employee motivation, which is a key precursor to innovative behavior and improved performance (Chirwa, 2025; Mwale, 2024). This suggests that for the ZRA to overcome its operational inefficiencies, a deliberate shift from entrenched hierarchical leadership towards a more transformational and culturally resonant model is essential to unlock staff potential and drive meaningful performance improvements.

2.3 Impact of Leadership Styles on Departmental Efficiency and Staff Productivity

Globally, the impact of leadership on efficiency and productivity is well-established, with transformational leadership consistently demonstrating the strongest positive effects. Large-scale meta-analyses confirm a significant correlation between transformational leadership and heightened work engagement, a direct driver of organizational efficiency (Carasco-Saul et al., 2020). This style fosters employee satisfaction, commitment, and extra effort, as evidenced by studies from South America, Europe, and Asia, which show its capacity to enhance performance through inspirational motivation and intellectual stimulation (Garzón-Lasso et al., 2024; Benevene et al., 2020; Elrayah et al., 2023). While transactional leadership provides moderate benefits in stable, structured environments by ensuring compliance, its impact on deep engagement and innovation is limited (Judge & Piccolo, 2004). Furthermore, people-centric styles like servant and authentic leadership are gaining prominence for their strong correlation with engagement, emphasizing that ethical and supportive leadership behaviors are powerful catalysts for a productive workforce (Irianti et al., 2024). Critically, the GLOBE study and subsequent research affirm that cultural dimensions profoundly moderate this relationship, meaning leadership effectiveness is not universal but must be tailored to regional contexts (House et al., 2004). In the African regional context, leadership's impact on efficiency is deeply intertwined with cultural values and institutional realities. The Ubuntu philosophy, emphasizing collectivism and community, underpins effective leadership styles across the continent, making transformational and servant leadership particularly resonant (Lerutla & Steyn, 2025; Galperin et al., 2024). Studies in Nigeria and Kenya confirm that transformational leadership significantly boosts employee engagement and organizational performance, especially when supported by a strong, adaptive culture (Niyi, 2025; Njoki et al., 2024). However, the continent's diverse landscape reveals a complex picture; in some public sector and highly structured environments, transactional and even autocratic leadership are found to ensure short-term accountability and strategy implementation, though often at the cost of long-term innovation and staff morale (Kadzo & Muthimi, 2023; Abdulai, 2021). This underscores a key regional insight: a hybrid approach that blends the motivational elements of transformational leadership with the structured accountability of transactional methods may be most effective for navigating Africa's unique challenges.

Within Zambia, the evidence highlights a critical disconnect between leadership practices and optimal efficiency, particularly in the public sector. Studies consistently show that autocratic and paternalistic leadership styles, which are dominant in government institutions, create bureaucratic inertia, delay processes, and reduce staff motivation, thereby hindering service delivery and operational efficiency (Bwanga et al., 2023; Chilala & Dlamini, 2021). In stark contrast, research from Zambian NGOs and the private sector demonstrates that transformational leadership has a powerfully positive effect on employee motivation and performance (Chirwa, 2025; Mulenga, 2024). This presents a clear imperative for public institutions like the Zambia Revenue Authority: a strategic shift away from top-down, autocratic leadership towards more transformational, participative, and culturally-aligned approaches is essential to unlock staff productivity, enhance departmental efficiency, and achieve its critical revenue collection targets.

2.4 Research Gap

While the extant literature provides a robust global and regional understanding of leadership styles and their general impact on

performance, a significant empirical void exists concerning the specific mechanisms through which these styles influence operational efficiency and staff productivity within Zambia's public revenue administration. Global meta-analyses and African regional studies consistently advocate for transformational and blended leadership models, yet their findings remain largely theoretical for the Zambian context, particularly for a technically specialized and target-driven institution like the Zambia Revenue Authority (ZRA). Furthermore, while Zambian studies in the NGO and education sectors highlight the benefits of transformational leadership, and public sector reviews criticize prevailing autocratic styles, there is a critical lack of focused research that quantitatively and qualitatively assesses the effectiveness of different leadership styles in overcoming the specific operational inefficiencies such as revenue shortfalls and innovation gaps within the ZRA's Tax Department. This study therefore aims to bridge this gap by providing contextual, evidence-based insights into how leadership directly shapes efficiency and productivity in Zambia's core revenue collection entity, moving beyond broad generalizations to offer actionable strategies for leadership reform.

3. Methodology

3.1 Research Design
A descriptive case study design was employed to facilitate an in-depth, contextual analysis of leadership within the specific setting of the ZRA Livingstone Tax Department (Yin, 2018; Creswell & Creswell, 2018).

3.2 Target Population
The study population consisted of all 58 employees (12 management, 46 non-management) of the ZRA Tax Department in Livingstone, ensuring direct insights from those experiencing the leadership styles under investigation (Bryman, 2016).

3.3 Sampling Design
A stratified random sampling technique was used, categorizing staff by job level (senior management, middle management, general staff) to ensure representation across all hierarchical tiers and reduce sampling bias (Etikan & Bala, 2017).

3.4 Sample Size Determination
The sample size was set at 50 respondents, calculated using Yamane's formula for a finite population (N=58) with a 95% confidence level and a 5% margin of error, balancing statistical accuracy with practicality (Yamane, 1967; Israel, 2013).

3.5 Data Collection Methods
Primary data were collected via structured questionnaires (administered electronically and in hard copy), while secondary data from ZRA reports provided contextual triangulation, enhancing the validity and comprehensiveness of findings (Kumar, 2019; Saunders et al., 2019).

3.6 Data Analysis
Data were analyzed using STATA. Descriptive statistics summarized the data, and inferential statistics (correlation and regression analysis) examined relationships between leadership styles and performance variables (motivation, innovation, efficiency) (Acock, 2018).

4. Findings

4.1 Characteristics of Respondents (Bio Data)
The demographic profile of the respondents reveals a workforce that is predominantly male (58%) and concentrated within the prime working age range of 26-45 years, combining experience with adaptability. The department maintains a highly qualified staff, with the majority holding a bachelor's degree (52%) or a diploma (36%), ensuring a blend of theoretical and practical expertise. Furthermore, the sample effectively captured perspectives from all organizational tiers, with equal representation from middle management and general staff (40% each), complemented by insights from senior management and support staff, thus providing a comprehensive cross-sectional view of the department.

4.2 Leadership Styles Practiced Within the Tax Department
The findings in this section detail the leadership approaches observed, indicating a strong prevalence of transformational leadership, supplemented by transactional elements, with limited autocratic practices, while also examining the frequency of employee involvement in decision-making, methods of performance recognition, and the general level of support for innovation.

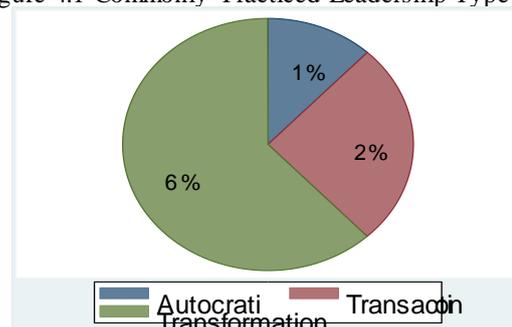Figure 4.1 Commonly Practiced Leadership Type by Supervisor

Figure 4.1 shows that transformational leadership is the dominant style in the tax department (62%), indicating a strong shift toward motivating, empowering, and collaborative management practices. Transactional leadership follows at 26%, reflecting its continued role in ensuring accountability and adherence to procedures. Autocratic leadership is least practiced at 12%, suggesting a decline in rigid, top-down approaches.
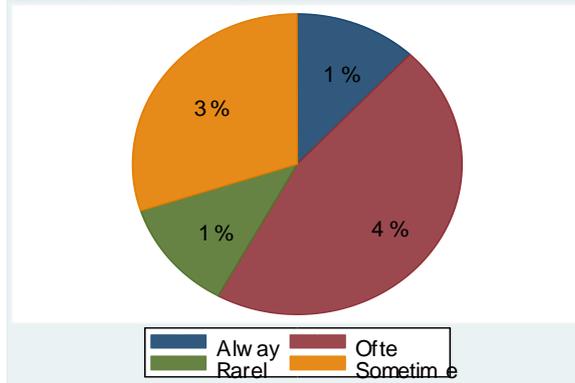
Figure 4. 2 The Frequency by Which Organization Involve Subordinates in Decision Making

Figure 4.2 shows that 58% of employees are always or often involved in decision-making, reflecting growing adoption of participative leadership. However, 42% report limited involvement, indicating inconsistent practices across supervisors.

Figure 4.3 How the Department Award Employees Performance
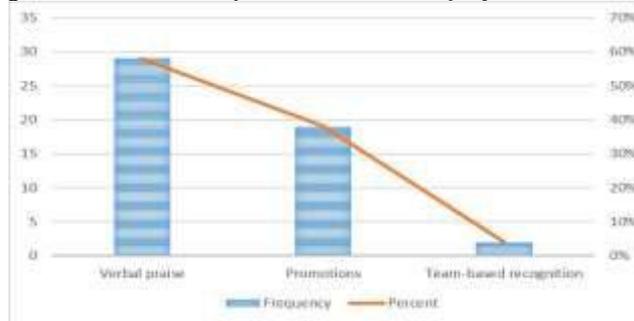
The study shows that employee performance is mostly recognized through verbal praise (58%), followed by promotions (38%), with team-based recognition rarely used (4%). This emphasis on individual acknowledgment boosts morale but may limit collaboration. A more balanced mix of individual and team rewards could enhance teamwork, motivation, and overall productivity

Figure 4.3 Method That Best Describe How Supervisors Handle Mistakes

The study shows that supervisors most often handle mistakes through corrective guidance (26%) and verbal warnings (24%), while private collective feedback (22%) and developmental approaches such as coaching and using mistakes as learning opportunities (each 14%) are moderately applied.

Figure 4.4 Managers Decision Making Style
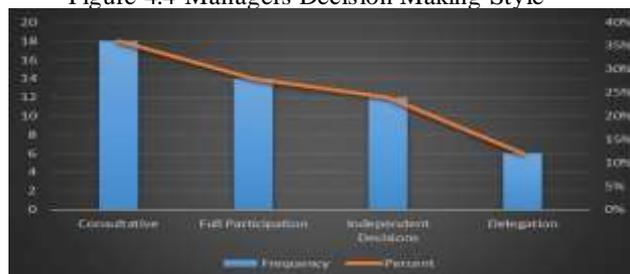
The study shows that consultative decision-making is most common (36%), followed by full participation (28%), independent decisions (24%), and limited delegation (12%). This reflects a largely centralized approach that encourages input but offers limited empowerment. Increasing delegation could strengthen motivation, accountability, and overall efficiency.

Figure 4.5 Does the Department Support New Ideas and Innovation from the Subordinates?
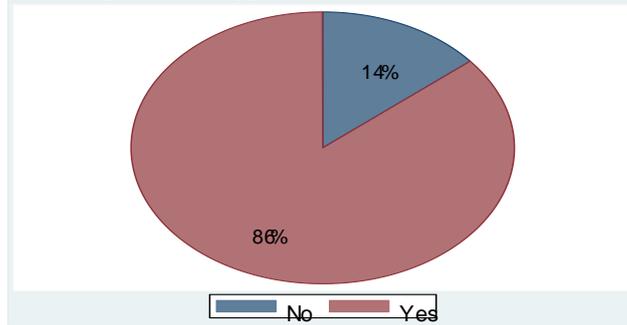
The study shows that 86% of respondents feel the department supports new ideas, indicating a strong, innovation-friendly climate aligned with transformational leadership. Only 14% perceive limited support, suggesting some procedural or hierarchical barriers.

Figure 4.6 How Often the Department Support New Ideas and Innovation from Subordinates
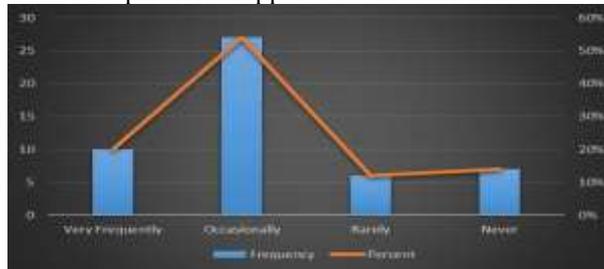
The study shows that while innovation is generally welcomed, support is inconsistent: 54% say new ideas are supported occasionally, 20% very frequently, 12% rarely, and 14% never. This suggests that ideas are appreciated but not systematically implemented. Strengthening consistent structures for innovation could improve engagement and operational efficiency.

4.3 Effectiveness of Leadership Styles on Organizational Performance
This section evaluates how the identified leadership styles influence the department's key performance metrics, including their perceived impact on achieving revenue targets, clarity of communication, strategic goal alignment, adaptability to change, and the promotion of accountability among staff.

Figure 4.7 Leadership Style with the Highest Impact on Achieving Revenue Target
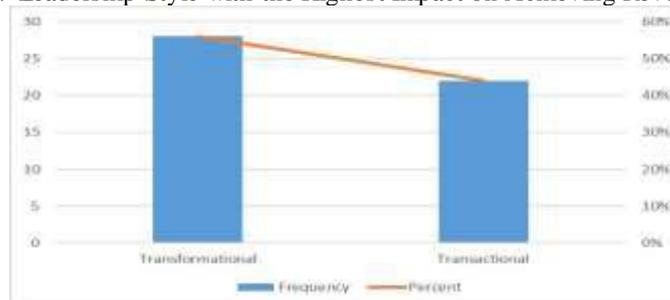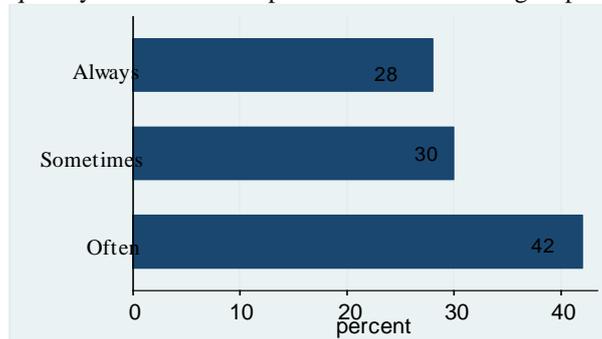

The study shows that 56% of respondents favor transformational leadership and 44% favor transactional leadership in achieving revenue targets, indicating both styles play important roles. Transformational leadership motivates employees, encourages innovation, and fosters engagement, enhancing efficiency and problem-solving.

Figure 4.8 Current Leadership Performance Rating

Figure 4.8 shows that 62% of respondents rate leadership as good, 26% as average, and 12% as excellent, indicating generally effective management in guiding operations and supporting staff.

Figure 4.9 How Frequently Does Leadership Contribute to Meeting Department Strategic Goals

The study shows that 42% of respondents perceive leadership contributes "often," 30% "sometimes," and 28% "always" to achieving strategic goals. This suggests that while leadership generally guides staff and aligns activities with objectives, its effectiveness is not uniform across all teams.

Figure 4.10 How Clear the Performance Expectations Communication by Leaders Are.
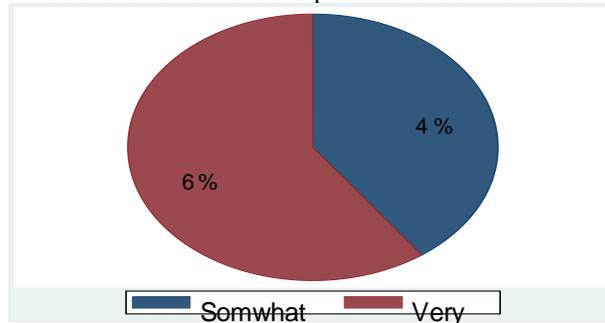

Figure 4.10 shows that 60% of respondents find performance expectations "very clear" and 40% "somewhat clear," indicating generally effective communication by departmental leaders. Clear guidance aligns staff efforts, reduces confusion, and supports accountability.

Figure 4.11 How Often the Departmental Goals Get Reviewed and Aligns with the Leadership Input
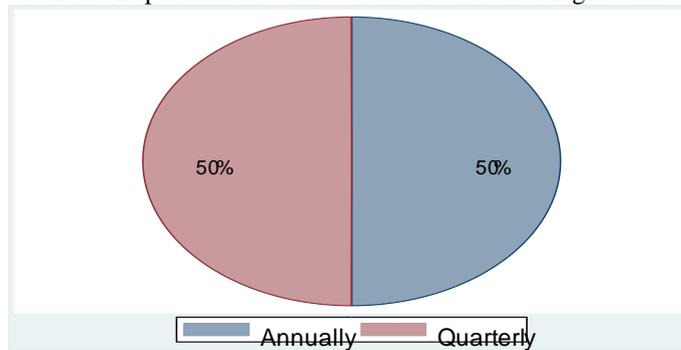

Figure 4.11 shows that 50% of respondents report annual goal reviews and 50% quarterly reviews, indicating structured mechanisms for aligning departmental objectives with leadership directives. Annual reviews provide strategic oversight, while quarterly reviews enable timely adjustments.

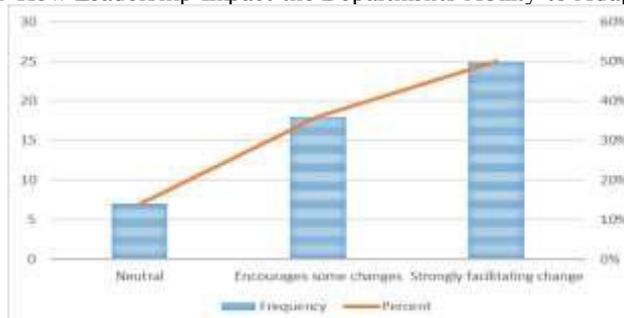Figure 4.12 How Leadership Impact the Departments Ability to Adapt to Change

Figure 4.12 indicates that half of the respondents perceive leadership as strongly facilitating change, while 36% feel it encourages some changes and 14% report a neutral impact.

Figure 4.13 Rating on Current Leadership on its Ability to Promote Accountability
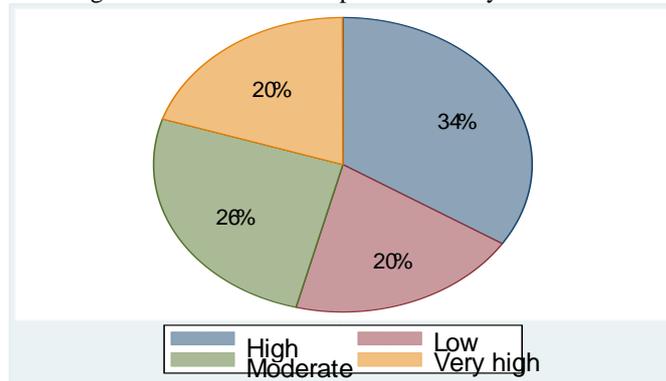

Figure 4.13 shows that 20% of respondents rate leadership as "very high," 34% as "high," 26% as "moderate," and 20% as "low" in promoting accountability.

4.4 The Effects of Leadership on Motivational, Innovation and Efficiency of the Employees

Focusing on the human and operational outcomes, this section presents data on how current leadership practices affect core areas such as employee motivation levels, the implementation of innovative ideas, time management support, and the fostering of teamwork and collaboration within the department.

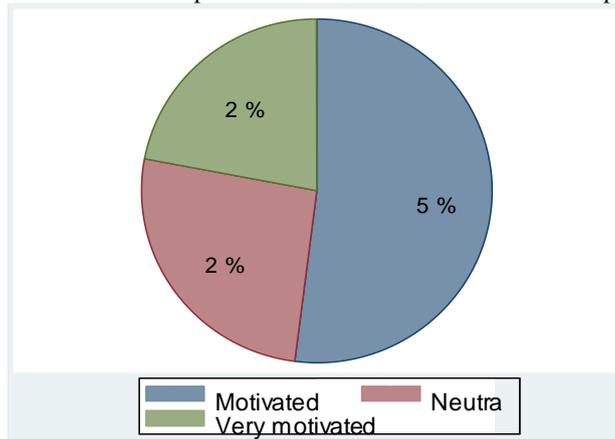### Figure 4.14 How Motivated the Respondent Feel Under Current Leadership in The Organization

Figure 4.14 shows that 52% of respondents feel "motivated," 22% "very motivated," and 26% remain "neutral," indicating that leadership generally fosters motivation but with room for improvement.

Figure 4.15 What Drive Respondents Motivation the Most in the Department
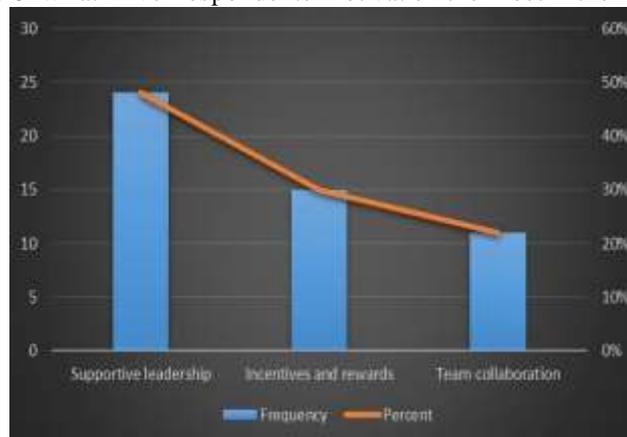

Figure 4.15 shows that supportive leadership is the leading driver of employee motivation, cited by 48% of respondents, emphasizing the role of guidance, recognition, and empowerment. Incentives and rewards account for 30%, while team collaboration contributes 22%, indicating that both tangible rewards and a collaborative work environment also play important roles in motivating employees.

Figure 4.16 Frequency of How Innovative Ideas are Implemented by Leaders in the Department
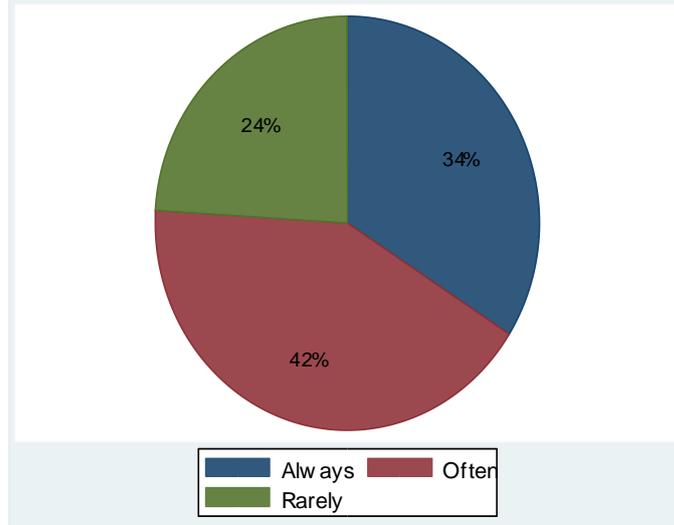

Figure 4.16 shows that 42% of respondents perceive innovative ideas as "often" implemented, 34% "always," and 24% "rarely," indicating generally positive leadership support for innovation.

Figure 4.17 How Current Leadership Influences Employees Time Management
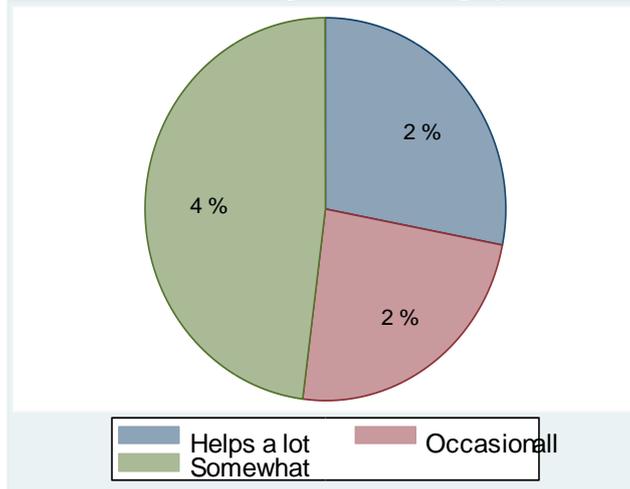

Figure 4.17 shows that 48% of respondents feel leadership "somewhat helps" with time management, 28% "helps a lot," and 24% "occasionally" helps. While leadership generally supports effective time use, consistency varies across the department.

Figure 4.18 Impact of Leadership Style on Teamwork and Collaboration
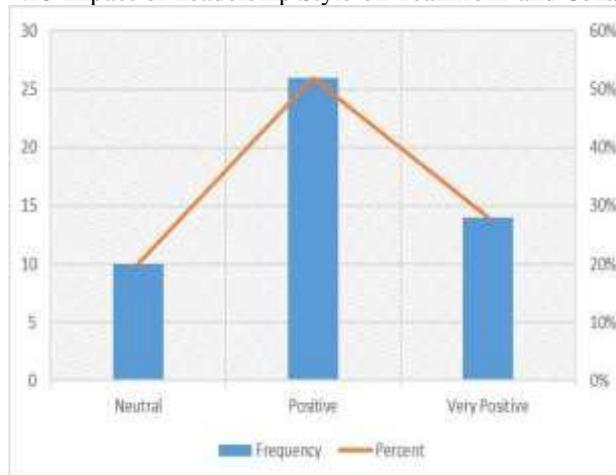

Figure 4.18 shows indicates that most respondents view leadership as having a positive impact on teamwork, with 52% rating it "positive" and 28% "very positive." These findings suggest that leadership generally fosters collaboration through guidance, support, and open communication, while the smaller neutral group (20%) highlights minor areas for potential improvement in team engagement.

Table 4.1 suggestions on how leadership improve motivation, innovation or efficiency in the department

Suggestion	Freq	%
Enhance recognition and rewards systems	10	20%
Improve communication and feedback	8	16%
Increase staff involvement in decision making	14	28%
Offer training	8	16%
Support innovation and new ideas	10	20%
Total	50	100%

Table 4.1 shows that respondents suggest leadership can improve motivation, innovation, and efficiency by increasing staff involvement in decision-making (28%), enhancing recognition and rewards (20%), supporting innovation (20%), improving communication and feedback (16%), and providing training (16%). These findings indicate a desire for participatory, supportive, and growth-oriented leadership. Combining these practices can strengthen engagement, creativity, and departmental performance.

4.5 Discussion of Results

The research findings within the Tax Department reveal a dominant yet pragmatically blended leadership approach, characterized by a strong prevalence of transformational leadership (62%), which aligns with global literature on enhancing engagement and performance and indicates a conscious shift towards people-centered management aimed at inspiring employees and fostering a collaborative culture. This transformational focus is complemented by a significant transactional element (26%), acknowledging the need for structured, reward-based accountability to meet revenue targets, while a minimal autocratic presence (12%) persists. Although participative decision-making is common, with 58% of staff frequently involved, inconsistencies in its application across units reveal a gap between policy and practice that risks disengagement. The leadership culture further emphasizes individual verbal praise over team-based rewards and increasingly favors corrective guidance over punitive measures, supporting a developmental environment. Perceptions of leadership effectiveness are notably high, strongly correlated with transformational styles, yet the near-equal preference for transformational (56%) and transactional (44%) approaches in achieving revenue targets underscores the department's reliance on a balanced model that pairs inspiration with accountability. While strategic communication and adaptability are strengths, with half of respondents noting leadership facilitates change well, accountability mechanisms and the consistent translation of leadership support into strategic goal achievement are perceived unevenly. Leadership positively impacts motivation, primarily driven by supportive leadership and incentives, and overwhelmingly fosters a culture supportive of new ideas; however, a critical disconnect exists where innovative ideas are rarely implemented consistently, pointing to bureaucratic or procedural barriers. Overall, the findings suggest that while the department's leadership successfully promotes motivation, collaboration, and a positive climate, maximizing organizational performance requires addressing inconsistencies in participation, strengthening accountability, developing systematic innovation implementation processes, and providing more structured support for efficiency and time management, as suggested by staff calls for greater involvement, recognition, and training.

5.1 Conclusion

This study concludes that while transformational leadership is the dominant and most impactful style within the ZRA Tax Department, effectively driving high staff motivation (74%) and fostering a climate supportive of innovation (86%), its potential is critically undermined by a major systemic implementation deficit, where only 20% of staff frequently see ideas realized. The effective hybrid transformational-transactional model is inconsistently applied, creating vulnerabilities in accountability—with 46% rating it moderate or low and in participative governance, where 42% of staff are only sometimes or rarely involved in decisions. Thus, the department's foundational strengths are hamstrung by three precise, quantifiable weaknesses: the innovation implementation gap, inconsistent participatory practices, and weak accountability mechanisms, which together prevent the full harnessing of employee potential for transformative performance.

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