Leadership Styles and Employee Wellbeing in Federal Capital Territory Internal Revenue Service (FCTIRS)

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Abstract: *This study investigated the impact of leadership styles on employee wellbeing in FCTIRS. The study specific examined the impact of transformational leadership style, transactional leadership style and authoritative leadership style on employee emotional wellbeing in FCTIRS. The study employed a cross-sectional survey research. The population of this study is 758 staff of FCTIRS. A sample of one hundred and fifty (150) staff of FCTIRS was taken. However, one hundred and twenty (120) copies of the questionnaire were validly completed. The study utilised structured survey questionnaire as data collection instrument. Data collected were descriptively analysed while multivariate regression analysis was used to establish relationship among leadership styles and employee emotional wellbeing. All tests were performed at a 5% level of significance using SPSS software. The study found that transformational leadership style has a positive and significant relationship with employee emotional wellbeing. The results also indicated that transactional leadership style and authoritative leadership style do not have any statistically significant relationship with employee emotional wellbeing. It is recommended that FCTIRS and other related organisations should invest in training programmes that would boost the transformational leadership skills among managers and supervisors to enhance the wellbeing of organizational members.*

Keywords: leadership styles, employee wellbeing, transformational leadership style, transactional leadership style, authoritative leadership style.

INTRODUCTION

The wellbeing of an individual goes beyond the absence of illnesses or physical capabilities to include their quality of life and personal experiences (Adegbite, Bawalla & Adedeji, 2020). Generally, wellbeing can be described as an individual's capacity to approach life with a positive emotional disposition and to perceive life as satisfactory across diverse contexts (Park et al., 2023). The concept of wellbeing holds a significant importance due to its continuous implications for human activities, institutions, and the society. For instance, Qi et al. (2021)

argued that the positive wellbeing of employees is one of the fundamental prerequisites for the profitability and competitive edge of organisations. Employee wellbeing comprises job-related contentment and psychological state of employees that contributes to their happiness and life satisfaction (Rajeswari & Magesh, 2017). According to the International Labor Organization (ILO, 2011), wellbeing in the workplace focusses on all aspects of employees' lives which ranges from the quality and safety of the physical work environment to the psychological aspects related to their work and workplace. Consequently, increase in the levels of wellbeing are not only beneficial to individuals and communities but also to employers (Sorensen et al., 2021). Ahmed et al (2019) and Adegbite et al. (2020) corroborates the assertion that when employees are unhealthy it results to increased absenteeism, decreased productivity, higher healthcare costs and reduced morale and engagement among others. This makes employee wellbeing in the workplace crucial for the sustenance and advancement of organizations and have become a prominent research area in organizational behaviour and other related fields. The increasing attention that employee wellbeing is garnering calls for a more holistic empirical investigation on how it is being influenced by other organisational issues such as leadership styles.

Leadership styles has a great influence on the wellbeing of employee because the leaders shape the organisational climate and affect individuals' experiences in the workplace. There are different leadership styles as contained in extant literature. However, this study focuses on transformational, transactional, and authoritative leadership styles and how they impact on employee wellbeing in the workplace. The choice of these three leadership styles is to provide in-depth understanding on how they shape the work environment and influence individuals' psychological experiences. Transformational leadership style emphasizes inspiration, vision, and empowerment. Leaders using this style inspire employees to transcend self-interests for the collective good and promote a sense of purpose and commitment (Tintore, 2019). Transformational leaders empower employees to achieve their full potential, attain increased job satisfaction and psychological wellbeing by encouraging intellectual stimulation, individualized consideration, and charisma.

Transactional leadership operates on a system of rewards and punishments. It emphasises clear roles, expectations, and performance objectives. Leaders employing this style focus on transactional exchanges with employees by offering rewards for meeting goals and enforcing consequences for under-performance (Setiawan et al., 2021). The rigid nature of transactional leadership may lead to feelings of stress, disengagement, and limited personal growth among employees. Authoritative leadership style involves leader making decisions independently and expects compliance from subordinates. Though authoritative leaders provide clarity and decisiveness, its autocratic nature may limit creativity, autonomy, and initiative among employees. Consequently, this leadership style can contribute to feelings of resentment, dissatisfaction, and reduced well-being among team members.

Tax authorities as the fiscal backbone of the nation play a critical role in revenue mobilization, economic development, and public service delivery. Several studies have been conducted on how leadership styles influence employee commitment (Abasilim, Gberevbie & Osibanjo,

2019; Mayowa-Adebara & Opeke, 2019), job satisfaction (Olasupo, 2011; Ohunakin et al., 2019), employee performance (Orewa, 2019; Oruh et al., 2021) and other organisational outcomes. To the best of the researcher's knowledge none of these studies focused on leadership styles and the wellbeing of tax experts and practitioners. This study seeks to fill this gap by seeking to empirically establish the relationship between leadership styles and employee wellbeing among tax experts and practitioners in the Nigerian context.

Moreover, the Nigerian tax system has undergone several reforms to enhance revenue generation, promote equity, fairness and transparency as well as enhance the effectiveness and efficiency of operations. Successful implementation of the reforms is hinged on how effective the leaders of the organisations are in adopting appropriate leadership styles that take into account the emotional wellbeing of their subordinates. This study seeks to empirically establish how transformational, transactional, and authoritative leadership styles impact the emotional wellbeing of tax administrators in Federal Capital Territory Internal Revenue Service (FCTIRS). It is expected that the findings of this study will guide in developing leadership programmes that will be tailored to equip leaders of tax-related agencies and institutions with the necessary skills and knowledge to adopt effective leadership styles that promote employee wellbeing.

Objectives of the Study

The main objective of this study is to examine the impact of leadership styles on employee wellbeing in FCTIRS. The specific objectives are to;
   i.   determine the impact of transformational leadership style on employee emotional wellbeing in FCTIRS.
   ii.   examine the impact of transactional leadership style on employee emotional wellbeing in FCTIRS.
   iii.   investigate the impact of authoritative leadership style on employee emotional wellbeing in FCTIRS.

Hypotheses

The hypotheses for this study are stated as follows:
   H_{01}:   Transformational leadership style have no significant impact on employee emotional wellbeing in FCTIRS.
   H_{02}:   Transactional leadership style have no significant impact on employee emotional wellbeing in FCTIRS.
   H_{03}:   Authoritative leadership style have no significant impact on employee emotional wellbeing in FCTIRS.

LITERATURE REVIEW
Conceptual Review
Employee Emotional Wellbeing
Employee emotional wellbeing is a critical factor in understanding organizational dynamics. It is an emotional state and resilience of individuals in the workforce. According to the WHO (2013), "employee wellbeing is the state of every individual employee to understand his

capability, to manage with the normal stresses of life, to work productively and is able to make a contribution to her/his community". Employee emotional wellbeing can be defined as the psychological state characterised by a harmonious balance of emotions and effective coping strategies in response to workplace stressors. It encompasses an individual's ability to recognize, understand, and manage their own emotions, as well as empathize with the emotions of others within the organisational context (García-Sierra, et al., 2016). It encompasses the capacity to effectively manage emotions, cope with stressors, and maintain a sense of balance and positivity amidst professional challenges.

Emotional wellbeing entails not only understanding and acknowledging individuals' feelings but also effectively navigating interpersonal interactions and conflicts in a constructive manner. It involves the cultivation of resilience, enabling individuals to bounce back from setbacks and persevere in the face of adversity. Factors influencing emotional wellbeing can be broadly categorised into two: workplace factors and individual factors. Workplace factors include work demands and workload, job control and autonomy, work-life balance, relationships at work and organizational culture while individual factors are individual personality, financial strain, personal challenges such as relationship problems, illness, or bereavement, and physical health (Gärling & Gamble, 2017).

Leadership Styles

Leadership styles refer to the specific approach or manner in which a leader guides, motivates, and influences their team or followers to achieve common goals. They can vary based/ on factors such as the leader's personality, values, beliefs, and the organizational context. There are different leadership styles as contained in extant literature. In this section three of them namely: transformational, transactional, and authoritative leadership styles are discussed.
Givens (2008) defined transformational leadership as a leadership style that focuses on inspiring and motivating followers to achieve a shared vision through personal growth and development. Transformational leaders are charismatic and passionate, and they can articulate a clear vision of the future that excites and motivates their followers. Transformational leadership can also be defined as a style of leadership that can inspire positive changes in those who follow (Pawar, 2016). These leaders focus on helping followers group support one another and provide them with the support, guidance, and inspiration they need to work hard, perform well, and stay loyal to the group.

Tavanti (2008) defined transactional leadership as "focusing on an exchange of effort and reward between the leader and their followers. Leaders set clear expectations and provide rewards (bonuses, promotions) for achieving them, while also having punishments (disciplinary action) for not meeting them. Transactional leaders prioritize getting the job done and achieving results. They establish a system of rewards and punishments to motivate employees towards accomplishing specific tasks and meeting performance standards. In summary, transactional leaders are exchanged-based and result-oriented.

Authoritative leadership style can be defined as a management style where the leader is in total control of organisational processes and activities (Mansaray, 2019). Authoritative leaders are

confident and knowledgeable, and they use their expertise to guide their teams towards achieving goals. They are efficient and results-oriented, and they are able to make tough calls when necessary.

Empirical Review

Umrani et al. (2024) investigated how inclusive leadership influences two key work outcomes: employee performance and well-being. The study selected employee psychological capital as a mediator, while family motivation serves as a moderator. Data were collected from 370 respondents. Employees rated all constructs except for supervisor's family motivation, which was rated by their supervisors. Partial least squares structural equation modelling (PLS-SEM) was used for data analyses. The findings revealed that employee psychological capital plays a mediating role between inclusive leadership and both employee performance and well-being. Moreover, the study highlights the significant moderating influence of supervisor family motivation on the relationship between inclusive leadership and employee performance. However, there was no empirical evidence supporting the moderating effects of family motivation on the relationship between inclusive leadership and employee well-being.

Asim et al. (2022) examined the connection between appreciative leadership and employees' supportive actions with the mediating role of emotional responses (specifically pride and anxiety) and organizational trust. Data were gathered through 285 responses from the questionnaire administered across employees in the education and banking sectors of Pakistan. Data analysis employed the PROCESS macro in SPSS and AMOS. The results indicate that appreciative leadership positively influences employees' supportive actions, with emotional reactions (pride and anxiety) mediating this relationship. Furthermore, high levels of organizational trust enhance the positive association between appreciative leadership and employees' supportive behaviours.

Chaudhary, Rohtagi, Singh and Arora (2022) examined how the e-competencies of leaders influence the emotional wellbeing of employees in Global Virtual Teams (GVTs). Additionally, the study investigated the moderating effect of a leader's emotional intelligence on enhancing employee wellbeing during the pandemic. Data were collected from 810 employees from international IT companies while the research model was tested and validated using Confirmatory Factor Analysis (CFA) and Partial Least Squares Structural Equation Modeling (PL-SEM). Key findings revealed that three essential e-competencies of leaders (namely, e-communication skills, e-change management skills, and e-technological skills) significantly impact employee wellbeing during the COVID-19 pandemic. Moreover, emotional intelligence plays a significant moderating role in the relationship between leaders' e-competencies and employee wellbeing.

Koon and Ho (2021) examined the role of employee well-being on the relationship between authentic leadership and employee engagement. Data were gathered through a survey involving 150 full-time employees and was analysed using the PROCESS macro in SPSS. The findings revealed that only workplace well-being exerts a mediating influence between perceived authentic leadership and work engagement. Furthermore, the supplementary analysis revealed

that workplace well-being serves as the primary focal point of interaction among individuals on social media.

Oruh et al. (2021) investigated the efficacy of a compassionate managerial leadership style in addressing workplace stressors and alleviating employee stress particularly in the context of the unprecedented challenges posed by the global COVID-19 pandemic. The study focused on the Nigeria's banking, manufacturing, and healthcare sectors. The study utilized thematic analysis (TAP) to analyze data obtained from semi-structured telephone interviews conducted with 10 individuals from the banking sector, 11 from manufacturing, and 9 frontline healthcare workers in Nigeria. The study reveals that compassionate managerial leadership can effectively address employees' concerns such as fear of job insecurity, healthcare risks, work overload, underpayment, and delayed payment—identified as significant contributors to heightened stress levels during the COVID-19 crisis.

Adegbite et al. (2020) investigated the social and cultural determinants of well-being among employees in the Nigerian banking sector. The study used multi-stage sampling approach. 420 copies of questionnaires were distributed, and 30 bank workers were interviewed in Ibadan, Nigeria. Data collected were analysed using descriptive statistics, bivariate correlation, and content analysis. Results indicated that socio-cultural factors significantly contribute to the happiness and well-being of bank employees. A considerable majority (over 77%) of respondents identified robbery attacks, familial issues, and public trust as major determinants of their mental wellbeing.

Amah and Oyetuunde (2020) examined the role of career growth potential and employee voice on the effect of servant leadership and employee turnover in SMEs in Nigeria. The study involved 1,000 participants from 200 SMEs in Lagos using cross-sectional data collected through meticulously designed and administration of questionnaire. The findings revealed that servant leadership played a vital role in decreasing employee turnover, with aspects like employee voice and career growth serving as partial mediators in this relationship. The uniqueness of the study lies on its focus on governmental interventions and turnover's impact on SME productivity. It offers insights into avenues for reducing turnover and bolstering SME productivity to contribute to the advancement of existing literature.

Walsh and Arnold (2020) adopted a social information processing perspective to suggest that employee mindfulness can enhance the positive correlation between transformational leadership and employee well-being while also magnifying the negative correlation between abusive supervision and employee well-being. A survey involving 246 employees (while controlling for initial well-being levels) were used for the study and it was found that employee mindfulness bolstered the positive association between transformational leadership and psychological well-being. Additionally, the finding revealed that employee mindfulness exacerbated the impact of abusive supervision on employee psychological well-being.

Zhong, Zhang, Li and Zhang (2020) investigated the correlation between leader humility and employee well-being. Drawing upon social information processing (SIP) theory and existing

literature on leader humility, the study proposed that employee humility acts as a mediator, while perceived leader effectiveness moderates these relationships. The study utilizes a survey involving 228 employees to examine the hypothesized moderated-mediation model. Results indicate a positive association between leader humility and employee well-being. Employee humility is found to mediate the relationship between leader humility and employee well-being, with the exception of emotional exhaustion. Additionally, the impact of leader humility on employee humility and the indirect impact of leader humility on employee job satisfaction and work engagement are more pronounced under conditions of high perceived leader effectiveness. The study contributes to the humble leadership and employee well-being literature by framing employee humility as a mechanism and perceived leader effectiveness as a moderator, within the SIP theory framework.

Gray and Jones (2018) investigated how a salutogenic model, as outlined by Gray (2017), captures the narrative of leadership shaped by workplace stress. The study methodology is based on Antonovsky's theories (1979, 1987) and De la Vega's conceptual work (2009) that explored leadership through the lens of sense of coherence (SoC) and identify resilience and wellbeing traits across various sectors. The data, derived from the firsthand experiences of leaders within their professional roles, sheds light on the challenges they face and their strategies for maintaining resilience. The findings suggest that utilizing the SoC framework helps leaders make sense of their stressful work environments and enables them to share valuable insights for leadership development. The narrative that emerges underscores the pervasive sense of overwhelm among leaders, exacerbated by external factors such as Brexit, demographic shifts in the workforce and service users, and organizational changes. Participants emphasize the importance of self-awareness and modelling resilience and wellbeing for others.

Theoretical Review

This study is built on organisational support theory. The theory is an extension of the social exchange theory by Eisenberger, Huntington, Hutchinson, and Sowa (1986). It posits that employees infer the extent to which the organisation cares about their well-being through various policies, practices, and treatment. It suggests that an organisation is perceived as caring and valuing employees' wellbeing when it provides employees with adequate job resources." Schaufeli and Bakker (2004) referred to them as physical, psychological, social, or organisational aspects of the job that are functional in achieving work goal, dealing with job demand, fulfilling the psychological needs of employees and help in maintaining, accumulating and developing mental and physical capacity (personal growth, learning, and development) to perform and adapt to work. The job resources are embedded in human development practices categorized into career supports, interpersonal supports, financial supports, and training/developmental opportunity support, which are under the control of supervisor, employer, or fellow employees (Eisenberger et al., 1986).

Literature Gaps

Critical review of extant literature shows that several studies were conducted on leadership styles influence employee commitment (Abasilim, Gberevbie & Osibanjo, 2019; Mayowa-Adebara & Opeke, 2019), job satisfaction (Olasupo, 2011; Ohunakin et al., 2019), employee

performance (Orewa, 2019; Oruh et al., 2021) and other organisational outcomes. However, none of the studies focused on the relationship between leadership styles and employee wellbeing especially in the Nigerian context. Secondly, none of the previous studies on the subject matter focused on how transformational, transactional, and authoritative leadership styles impact the emotional wellbeing of tax administrators in Federal Capital Territory Internal Revenue Service (FCTIRS). These identified gaps in literature are what this study seeks to fill.

METHODOLOGY

This study employed the cross-sectional survey research. The justification for which being that the data needed on variables were collected from the sampled respondents at a specific point in time using questionnaire. Cross-sectional studies are relatively cheap and prone to minimal bias (Malhotra, Birks & Wills, 2013). The population of this study is 758 staff of FCTIRS. A sample of one hundred and fifty (150) staff of FCTIRS was taken as calculated by Taro Yamane (1967) formula for finite sample size determination. Simple Random sampling method (Using Table of Random Numbers) was used in this study and the benefit is that it reduces bias (Bryman, 2012). The study utilised structured survey questionnaire as data collection instrument. The instrument items were drawn from existing studies (Amussah, 2020; Pradhan & Hati, 2022). The questionnaire was designed in two major sections. Section A collected data on demographic variables, such as gender, age, marital status, educational qualification, professional status, rank and working experience. Section B was used to collect data concerning the different dimensions of leadership styles (transformational, transactional and authoritative) and employee emotional wellbeing. The instrument consists of 19 items which is cast on a 5-point Likert scale, ranging from Strongly Agree (SA) to Strongly Disagree (SD).

Descriptive statistics was first performed for all the variables of interest. The descriptive analysis was used to describe the variables of interest while the correlation analysis was used to detect if there is auto-correlation among the variables. Multivariate regression analysis was used to establish relationship among leadership styles and employee emotional wellbeing. All tests were performed at a 5% level of significance using SPSS software.

RESULTS AND DISCUSSIONS

This section presents the outcomes of data analyses and discusses the research findings. Out of the one hundred and fifty (150) copies of questionnaire administered, one hundred and twenty (120) copies were validly completed and used for data analyses. The results are shown below:

Table 1: Respondents' demographic information

Demographics	Categories	Frequency	Percent	Cumulative Percent
Gender	Female	69	57.5	57.5
	Male	51	42.5	100.0
	Total	120	100.0	
Age (Years)	21 - 30	12	10.0	10.0
	31 - 40	48	40.0	50.0
	41 - 50	48	40.0	90.0
	51years & Above	12	10.0	100.0
	Total	120	100.0	
Marital Status	Married	100	83.3	83.3
	Single	20	16.7	100.0
	Total	120	100.0	
Educational Qualification	HND/B.Sc. or Equivalent	54	45.0	45.0
	Postgraduate	66	55.0	100.0
	Total	120	100.0	
Professional Status	Chartered	118	98.3	98.3
	Not Chartered	2	1.7	100
	Total	120	100.0	
Rank	Directorate Cadre	13	10.8	10.8
	Manager Cadre	81	67.5	78.3
	Officer Cadre	26	21.7	100.0
	Total	120	100.0	
Working Experience	1 -5years	28	23.3	23.3
	6 - 10years	18	15.0	38.3
	11 - 15years	44	36.7	75.0
	16 - 20years	11	9.2	84.2
	Above 20years	19	15.8	100.0
	Total	120	100.0	

Source: Field Survey, 2024

Table 1 presents demographic information regarding the respondents. Of the total sample, 69 respondents, constituting 57.5%, identified as female, whereas 51 respondents, representing 42.5%, identified as male. Regarding age distribution, 12 respondents (10%) were aged between 21 and 30 years, 48 respondents (40%) fell within the age range of 31 to 40 years,

another 48 respondents (40%) were aged between 41 and 50 years, and the remaining 12 respondents (10%) were 51 years old or older. Furthermore, the majority of the respondents, totalling 100 individuals (83.3%), reported being married, while 20 respondents (16.7%) indicated being single. In terms of educational qualifications, 66 respondents (55%) reported having postgraduate qualifications, while 51 respondents (45%) reported having HND/B.Sc. or equivalent qualifications.

Moreover, the data in Table 1 reveals that the majority of respondents, accounting for 118 individuals (98.3%), are chartered accountants, while only 2 respondents (1.7%) are not chartered. With respect to job cadre, 13 respondents (10.8%) are in the directorate cadre, 81 respondents (67.5%) are in the manager cadre, and 26 respondents (21.7%) are in the officer cadre. Finally, regarding years of work experience, 28 respondents (23.3%) reported having worked between 1 and 5 years, 18 respondents (15%) reported having worked between 6 and 10 years, 44 respondents (36.7%) reported having worked between 11 and 15 years, and 30 respondents (25%) reported having worked for 16 years or more.

Table 2: Mean, standard deviation and Pearson correlation coefficients among research variables

Variables	Mean	Std Dev	EWB	TFL	TSL	ACL
EEW	4.12	0.455	1			
TFL	3.94	0.547	0.360**	1		
TSL	3.92	0.663	0.230*	0.656**	1	
ACL	2.81	0.564	-0.089	-0.162	0.137	1

*** & * connotes Correlation is significant at the 0.01 level (2-tailed) & 0.05 level (2-tailed) respectively.*
Source: SPSS OUTPUT

Table 2 shows the mean and standard deviation of the different research variables as follows: employee emotional wellbeing ($\bar{X}$=4.12, SD=0.455), transformational leadership style ($\bar{X}$=3.94, SD=0.547), transactional leadership style ($\bar{X}$=3.92, SD=0.663) and authoritative leadership style ($\bar{X}$=2.81, SD=0.564). The results show that the perception of respondents on emotional wellbeing and leadership styles in FCTIRS moderately high as the mean scores of the variables are above 3 except for authoritative leadership style.

The Pearson's correlation coefficients between each pair of variables are shown in Table 4.12. Bryman and Cramer (1997) posit that the Pearson's correlation coefficient (r) should not exceed 0.80; otherwise the independent variables that show a relationship in excess of .80 may be suspected of having multi-collinearity. However, the results in Table 2 show that none of the correlation coefficients is up to 0.80, thus ruling out any form of multi-collinearity in the model. Table 2 shows that employee emotional wellbeing is positively and significantly related to t ransformational leadership style (r = 0.360, p < 0.05), and transactional leadership sty (r = 0.230, p < 0.05). However, the relationship between employee emotional wellbeing and authoritative leadership style (r = -0.089, p > 0.05).

Table 3: Relationship between employee emotional wellbeing and leadership styles

Independent Variables	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	3.022	0.378	-	7.989	0.000
TFL	0.294	0.101	0.353	2.899	0.004
TSL	0.002	0.083	0.003	0.026	0.979
ACL	-0.026	0.075	-0.032	-0.347	0.729
R = 0.745; R^2 = 0.555; Adj R^2 = 0.544; F-Statistic = 5.822; F-Statistic (Prob) = 0.001; Durbin-Watson = 2.042; Number of Observation = 120 Dependent Variable: EEW					
Note: Transformational Leadership Style (TFL), Transactional Leadership Style (TSL), Authoritative Leadership Style (ACL), & Employee Emotional Wellbeing (EEW).					

Source: SPSS OUTPUT

Table 3 shows that transformational leadership style [β = 0.294, t = 2.899, p = 0.004] has a positive and significant relationship with employee emotional wellbeing. However, the results showed that transactional leadership style [β = 0.0.02, t = 0.026, p = 0.979] and authoritative leadership style [β = -0.026, t = -0.347, p = 0.729] do have any statistically significant relationship on employee emotional wellbeing.

The coefficient of determination (R^2) is 0.555 which shows that the independent variables account for 55.5% of the variations in the dependent variable. The Adjusted R^2 of 0.544 indicates that the independent variables jointly explained 54.4% of the variation in the dependent variable. The Durbin-Watson statistic of 2.042 reveals the absence of first order serial correlation. The F-statistic of 5.822 is significant at p = 0.000 implying that the overall regression model explains a considerable percentage of the variability in the dependent variable.

Table 4: Summary of test of hypotheses

Hypotheses		Estimated Relationship	Outcome of Hypothesis Test
H_{01}	There is no significant relationship between transformational leadership style and employee emotional wellbeing in FCTIRS	[$\beta = 0.294$, t = 2.899, p = 0.004]	Reject H_{01}
H_{02}	There is no significant relationship between transactional leadership style and employee emotional wellbeing in FCTIRS	[$\beta = 0.0.02$, t = 0.026, p = 0.979]	Do Not Reject H_{02}
H_{03}	There is no significant relationship between authoritative leadership style and employee emotional wellbeing in FCTIRS	[$\beta = -0.026$, t = -0.347, p = 0.729]	Do Not Reject H_{03}

DISCUSSION OF FINDINGS

The study found that transformational leadership style has a positive and significant relationship with employee emotional wellbeing. However, the results indicate that transactional leadership style and authoritative leadership style do not have any statistically significant relationship with employee emotional wellbeing. Transformational leadership is characterized by leaders who inspire and motivate their followers to achieve a shared vision through personal growth and development (Givens, 2008). These leaders are charismatic, passionate, and articulate a clear vision of the future, thereby motivating and inspiring their followers to work towards common goals (Pawar, 2016). The positive association between transformational leadership and employee emotional wellbeing is well-supported by research. For instance, the study conducted by Walsh and Arnold (2020) provides empirical evidence supporting the positive correlation between transformational leadership and employee wellbeing. Their research suggests that employee mindfulness enhances the positive association between transformational leadership and psychological wellbeing. This indicates that transformational leaders not only directly contribute to employee emotional wellbeing but also create an environment where mindfulness further enhances this positive relationship. Additionally, research conducted by Zhong et al. (2020) found a positive association between leader humility and employee wellbeing. This further shows the importance of leadership style in influencing employee emotional wellbeing. The study suggests that leader humility, as an aspect of transformational leadership, positively impacts employee emotional wellbeing.

However, the findings that transactional leadership style and authoritative leadership style do not have any statistically significant relationship with employee emotional wellbeing is supported by the fact that transactional leadership focused on an exchange of effort and reward between the leader and their followers (Wahyuni, Purwandari, & Syah, 2020), while authoritative leaders are in total control of organisational processes and activities which may not contribute significantly to employee emotional wellbeing (Chiang et al., 2021).

CONCLUSION AND RECOMMENDATIONS

The leadership styles adopted in an organisation plays a critical role in promoting employee wellbeing. This study examined the relationship between leadership styles and employee wellbeing and found that ttransformational leadership style significantly impact employee emotional wellbeing in FCTIRS. Transformational leadership showed a positive and significant relationship with employee emotional wellbeing. Transformational leaders, through their inspirational and motivational approaches, create an environment conducive to emotional wellbeing among their followers. However, transactional leadership style and authoritative leadership style do not exhibit any statistically significant relationship with employee emotional wellbeing.

Based on the findings of this research, the study recommends that FCTIRS and other related organisations should invest in training programmes that would boost the transformational leadership skills among managers and supervisors. Such skills should focus on setting clear targets and inspiring a shared vision among organisational members. Leaders can contribute to improved employee emotional wellbeing and overall organisational performance by enhancing their ability to inspire and motivate their teams.

Limitations and Suggestions for Future Studies

One of the limitations of this study is the use of questionnaire. When individuals respond to questionnaires, they may provide answers that they believe are socially acceptable or that reflect how they think they should respond, rather than their true thoughts or experiences. Additionally, questionnaires may not capture the full complexity of an individual's thoughts, feelings, or experiences because they often provide fixed response options, which may not fully capture the range of possible answers. Another limitation is the use of small sample size.

It is therefore suggested that future studies should explore the use of mixed method that combines both qualitative and quantitative approaches to provide a robust viewpoint on the subject matter. Future studies should use larger sample size to enhance generalisation of findings.

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