



## How Leadership Commitment Shapes the Impact of Scope Management Programs on Team Accountability

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**Abstract**

**Background:** Organizations worldwide continue to experience scope-related project failures despite substantial investment in formal governance programs, indicating that structural mechanisms alone are insufficient to guarantee accountability outcomes.

**Objective:** This study investigates the moderating role of leadership commitment in the relationship between scope management programs and team accountability within corporate settings. Drawing on agency theory, stakeholder theory, and the resource-based view, the research examines how executives' visible endorsement, resource allocation, and behavioral modeling amplify or attenuate the effectiveness of formal scope management initiatives.

**Methods:** Using a quantitative survey design, data were collected from 320 project managers and team leaders across manufacturing, financial services, and technology sectors in Indonesia. Structural equation modeling (SEM) with SmartPLS 4.0 was employed to test the hypothesized relationships.

**Results:** Findings reveal that leadership commitment significantly moderates the scope management–team accountability relationship ( $\beta = 0.412$ ,  $p < 0.001$ ), with high leadership commitment more than doubling the positive effect of scope management programs. The model explains 56.1% of the variance in team accountability ( $R^2 = 0.561$ ).

**Conclusions:** The study contributes to project management theory by integrating leadership as a boundary condition and offers practical guidance for organizations seeking to enhance accountability through governance reforms. Practically, the findings guide executives to pair scope-governance investments with structured leadership-development initiatives that strengthen accountability outcomes.

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### INTRODUCTION

Globally, organizations continue to lose billions of dollars annually due to project failures rooted in poorly defined and inadequately controlled project scope. The Project Management Institute (2021) reported that organizations waste an average of USD 97 million for every USD 1 billion invested, with scope creep and inadequate change control identified as primary drivers of project inefficiency. These figures are drawn from PMI's Pulse of the Profession 2023 report and the Standish Group's CHAOS 2022 report, both of which remain the most recent publicly accessible editions of these publications at the time of writing and are obtainable through the publishers' official websites. These figures underscore the critical importance of robust scope management programs as a mechanism for organizational effectiveness and sustainable competitive advantage.

The economic consequences of scope mismanagement extend beyond direct cost

overruns. According to the Standish Group's CHAOS Report, only 31% of IT projects were delivered on time, on budget, and with the required features, with scope-related issues cited in over 52% of project failures. These statistics are not confined to any single industry; they permeate construction, healthcare, technology, and financial services sectors alike, reflecting a systemic challenge in how organizations govern and control project boundaries.

In response to these challenges, corporations have increasingly formalized their scope management practices through the implementation of structured programs, methodologies, and governance frameworks. The adoption of Project Management Office (PMO) structures, the integration of PMBOK® standards, and the deployment of agile-hybrid frameworks represent organizational investments aimed at standardizing scope definition, verification, and change management processes (Müller & Jugdev, 2012). However, empirical evidence consistently demonstrates that the mere existence of formal scope management programs does not guarantee improved project outcomes or enhanced team accountability.

A critical but underexplored variable in this relationship is leadership commitment. Leadership plays a foundational role in organizational change and program effectiveness, yet its specific influence on the scope management–team accountability nexus remains insufficiently theorized and empirically tested. Turner (2005) established that project leadership style significantly affects project success, while more recent work by Kerzner (2025) emphasizes that executive sponsorship is the single most impactful determinant of project governance effectiveness. Despite these insights, the field lacks a comprehensive model explaining how leadership commitment moderates scope management outcomes.

Team accountability defined as the obligation of team members to explain, justify, and take ownership of their actions relative to agreed project deliverables—represents a critical mechanism through which scope management programs achieve their intended effects (Frink & Klimoski, 1998). High accountability cultures foster transparency, reduce opportunistic behavior, and align individual actions with organizational objectives. However, the creation and sustenance of such cultures require more than procedural mandates; they necessitate active, visible, and consistent leadership engagement.

Previous research has examined leadership and project success in isolation from scope management mechanisms (Aga et al., 2016). Similarly, studies on scope management have tended to focus on technical process dimensions—scope planning, Work Breakdown Structures (WBS), change control boards without adequately incorporating the human and relational dimensions that determine whether these processes translate into meaningful team behaviors (Zwikael & Smyrk, 2015). This bifurcation in the literature creates a significant gap in understanding the organizational conditions that make scope management programs effective.

The research gap is further accentuated by contextual factors in emerging market economies. In developing countries such as Indonesia, where hierarchical organizational cultures, resource constraints, and varying levels of project management maturity coexist, the relationship between formal scope management programs and team accountability may operate differently than in Western organizational contexts. Hofstede's cultural dimensions Hofstede (2010) suggest that power distance and collectivism, both high in Indonesian workplaces, may amplify the moderating effect of visible leadership commitment on team behavior.

A systematic comparison of recent empirical findings sharpens this gap further. Fareed (2023) found that top management support directly moderates the transformational leadership–project success relationship in Pakistan's public sector, whereas Zada (2023) reported that senior-level support strengthens public leadership's effect on project management effectiveness primarily through the mediating role of goal clarity rather than through direct moderation. These divergent operationalizations and mixed conclusions regarding how leadership-related support functions as a boundary condition indicate that the field has not yet reached consensus on how leadership constructs interact with formal governance mechanisms to shape accountability outcomes, reinforcing the need for this study's explicit moderation test of leadership commitment within scope management programs specifically.

The urgency of this research is underscored by the rapid pace of organizational transformation in the post-COVID-19 business environment. As organizations pivot toward digital transformation, hybrid work models, and complex multi-stakeholder projects, the alignment

between corporate mandates, expressed through formal scope management programs, and operational realities, reflected in team accountability behaviors, has become a strategic imperative. Organizations that fail to bridge this gap face not only project failure but strategic misalignment, erosion of stakeholder trust, and diminished organizational resilience.

This study offers novelty in three dimensions. First, it conceptualizes leadership commitment as a moderator rather than a direct antecedent of project outcomes, providing a more nuanced theoretical model. Second, it integrates agency theory, stakeholder theory, and the resource-based view into a unified framework for understanding scope management effectiveness. Third, it empirically tests these relationships in an emerging market context, addressing a geographical and contextual gap in the existing literature. The findings are expected to enrich both theoretical understanding and managerial practice in the domain of project governance.

This positioning addresses a specific shortfall in the comparable literature: while Fareed (2023) and Zada (2023) demonstrate that senior-level support shapes project outcomes broadly, neither study isolates scope management programs as the focal governance mechanism, nor operationalizes leadership commitment as a multidimensional construct encompassing visible endorsement, resource provision, and behavioral modeling. By integrating these elements into a single moderation model tested via PLS-SEM, this study clarifies the specific conditions under which formal scope-governance investments translate into measurable accountability gains, which constitutes the substantive new contribution being advanced here.

The purpose of this study is to examine how leadership commitment moderates the relationship between scope management programs and team accountability in corporate environments. Specifically, it aims to: (1) assess the direct effect of scope management programs on team accountability; (2) evaluate the moderating role of leadership commitment in this relationship; and (3) derive practical recommendations for organizations seeking to maximize the effectiveness of their scope governance investments. The study contributes to project management theory, organizational behavior, and strategic management scholarship, while offering actionable insights for executives, project managers, and governance designers seeking to align corporate mandates with operational realities.

## **Literature Review**

### ***Scope Management Programs***

Scope management programs encompass the systematic processes of defining, validating, and controlling the work required to complete a project. According to the PMBOK® Guide (PMI, 2021), scope management includes plan scope management, collect requirements, define scope, create WBS, validate scope, and control scope. These processes collectively ensure that the project includes all necessary work and only the necessary work, preventing scope creep and ensuring delivery of agreed deliverables (Kerzner, 2025).

### ***Team Accountability***

Team accountability refers to the shared obligation of project team members to meet commitments, take ownership of deliverables, and answer for outcomes relative to established project baselines (Frink & Klimoski, 1998). High-accountability teams demonstrate greater transparency, proactive communication, and alignment between individual behavior and project objectives (Lerner & Tetlock, 1999). Accountability mechanisms in organizations typically include performance measurement systems, progress reporting, peer review processes, and consequence frameworks.

### ***Leadership Commitment***

Leadership commitment in the context of project governance refers to the extent to which organizational leaders actively champion, resource, and model behaviors aligned with project management programs (Turner & Müller, 2005). It encompasses visible endorsement of governance frameworks, allocation of adequate resources, removal of organizational barriers, and personal participation in key project processes. Aga (2016) demonstrated that transformational leadership positively influences project success, while Müller (2012) identified executive sponsorship as a critical success factor in PMO effectiveness.

### **Theoretical Framework**

This study draws on three theoretical pillars. Agency theory Jensen (1976) explains how leadership commitment reduces information asymmetry and opportunistic behavior within project teams, thereby enhancing accountability. Stakeholder theory Freeman (1984) posits that leaders who actively engage with diverse stakeholder interests create alignment conditions that reinforce scope adherence. The resource-based view Barney (1991) frames leadership commitment as a valuable, rare, and inimitable organizational capability that amplifies the effectiveness of formal scope management processes.

### **METHOD**

This study employed a quantitative, cross-sectional survey design to examine the moderating role of leadership commitment in the relationship between scope management programs and team accountability. This approach aligns with the positivist research paradigm, which seeks to measure, test, and generalize relationships between theoretically derived constructs (Creswell & Creswell, 2018). The research population comprised all project managers, program managers, and project team leaders working in corporations with established project management offices or structured project governance frameworks across three sectors (manufacturing, financial services, and information technology) in Indonesia. Based on an estimated population of approximately 4,500 eligible professionals identified through industry association directories and LinkedIn organizational data, a minimum sample size of 313 was calculated using the Slovin formula at a 5% margin of error. The final usable sample consisted of 320 respondents, ensuring adequate statistical power for structural equation modeling analysis. A stratified random sampling technique was employed, with stratification based on sector affiliation and organizational size, to ensure representativeness across the target population.

Because the Slovin formula does not account for model complexity, the resulting sample size was cross-validated against the inverse square root method for minimum sample size estimation in PLS-SEM (Kock & Hadaya, 2018). Applying this method to the structural model's largest number of paths predicting a single construct (three paths predicting team accountability) at a 5% significance level and the smallest hypothesized effect size (the interaction path,  $f^2 = 0.198$ ) indicated a minimum required sample of approximately 155, which the achieved sample of 320 substantially exceeds, supporting the adequacy of the chosen sample size. Of the 450 questionnaires distributed across the sampling frame of 4,500 eligible professionals, 320 valid responses were retained after data screening, yielding a response rate of 71.1%, which is considered acceptable for organizational survey research distributed through professional-network and corporate HR channels.

The research instrument consisted of a structured, self-administered questionnaire comprising 42 items distributed across three latent constructs. Scope management programs were measured using 15 items adapted from Zwikael (2015) project governance scale, covering scope planning, WBS utilization, change control procedures, and scope verification practices. Team accountability was operationalized through 14 items based on Frink (1998) accountability framework, addressing deliverable ownership, transparent reporting, peer accountability, and consequence clarity. Leadership commitment was assessed using 13 items adapted from Turner (2005) and Aga (2016), capturing dimensions of visible endorsement, resource provision, behavioral modeling, and barrier removal. All items employed a five-point Likert scale ranging from 1 (Strongly Disagree) to 5 (Strongly Agree). Content validity was established through expert panel review involving five academic and industry specialists in project management. Construct validity and reliability were assessed through confirmatory factor analysis (CFA) and internal consistency testing; all constructs demonstrated Cronbach's alpha values exceeding 0.85 and composite reliability above 0.87, with average variance extracted (AVE) values exceeding 0.50, confirming convergent validity. Discriminant validity was verified using the Heterotrait-Monotrait (HTMT) criterion, with all values below 0.85.

Data collection was conducted over a six-week period from February to March 2025 through an online survey platform distributed via professional networks, industry association email lists, and corporate HR department coordination. Prior to distribution, ethical clearance was

obtained, and all participants provided informed consent. A pilot test with 30 respondents confirmed instrument reliability and clarity. The collected data were analyzed using SmartPLS 4.0 for partial least squares structural equation modeling (PLS-SEM), selected for its suitability with non-normally distributed data and complex moderation models (Hair et al., 2022). The analysis followed a two-stage approach: the measurement model was evaluated first, followed by the structural model assessment including path coefficients, coefficient of determination ( $R^2$ ), effect sizes ( $f^2$ ), and predictive relevance ( $Q^2$ ). Moderation analysis was conducted using the product indicator approach recommended by Hair (2022), with bootstrapping of 5,000 subsamples to generate bias-corrected confidence intervals for hypothesis testing.

## RESULTS AND DISCUSSION

### Results

#### Respondent Profile

The final sample of 320 respondents exhibited the following demographic profile: 61.3% male and 38.7% female; 47.8% aged 31–40 years; 54.1% holding Project Management Professional (PMP) certification; and 38.4% with 6–10 years of project management experience. By sector, 35.6% represented manufacturing, 33.1% financial services, and 31.3% information technology. Organizationally, 62.5% worked in large enterprises (>500 employees), providing confidence that formal scope management programs were likely institutionalized in their work environments.

#### Descriptive Statistics

Table 1 presents the descriptive statistics for all study constructs. Scope management programs (SMP) recorded a mean score of 3.71 (SD = 0.68), indicating moderately high levels of formal scope governance. Team accountability (TA) had a mean of 3.58 (SD = 0.74), while leadership commitment (LC) recorded the highest mean at 3.84 (SD = 0.61), suggesting that respondents perceived their organizational leaders as relatively committed to project governance.

**Table 1.** Descriptive Statistics of Research Variables

Variable	N	Min	Max	Mean	Std. Dev.	Cronbach's $\alpha$	CR	AVE
Scope Management Programs (SMP)	320	1.80	5.00	3.71	0.68	0.893	0.912	0.621
Team Accountability (TA)	320	1.64	5.00	3.58	0.74	0.876	0.897	0.598
Leadership Commitment (LC)	320	2.00	5.00	3.84	0.61	0.908	0.924	0.634
SMP $\times$ LC (Interaction)	320	—	—	—	—	—	0.931	0.641

#### Measurement Model Assessment

The measurement model demonstrated satisfactory psychometric properties. All indicator loadings exceeded the recommended threshold of 0.70 Hair (2022), with loadings ranging from 0.712 to 0.891 across the three constructs. Composite reliability (CR) values ranged from 0.897 to 0.931, exceeding the 0.80 benchmark. AVE values ranged from 0.598 to 0.641, all above the 0.50 threshold, confirming convergent validity. Discriminant validity was established through the HTMT criterion; the highest HTMT value recorded was 0.814 (between SMP and TA), well below the conservative 0.85 threshold. These results indicate that the measurement model is robust and that the constructs are empirically distinct.

**Table 3.** Fornell-Larcker Discriminant Validity Criterion

Construct	SMP	TA	LC
SMP	0.788		
TA	0.694	0.773	
LC	0.612	0.581	0.796

**Table 4.** Heterotrait-Monotrait (HTMT) Ratio

Construct Pair	HTMT Value	Threshold	Assessment
SMP ↔ TA	0.814	< 0.85	Valid
SMP ↔ LC	0.743	< 0.85	Valid
TA ↔ LC	0.698	< 0.85	Valid

Note: Square root of AVE values (diagonal, bold) in Table 3 exceed all off-diagonal inter-construct correlations, satisfying the Fornell-Larcker criterion. Combined with HTMT values below 0.85 (Table 4), discriminant validity is confirmed through both approaches (Hair et al., 2022).

### Structural Model Results

Table 2 presents the structural model results including path coefficients, t-statistics, and p-values derived from 5,000 bootstrap iterations. The direct effect of scope management programs on team accountability was positive and statistically significant ( $\beta = 0.387$ ,  $t = 6.243$ ,  $p < 0.001$ ), supporting Hypothesis 1. This finding indicates that more rigorous scope management practices are associated with higher levels of team accountability, consistent with Zwikael (2015) governance framework and Kerzner's (2025) assertion that structured processes establish clear accountability boundaries.

**Table 5.** Structural Model Results

Hypothesis	Path	$\beta$	Std. Error	t-Statistic	p-Value	Decision
H1	SMP → TA	0.387	0.062	6.243	< 0.001	Supported
H2	LC → TA	0.291	0.058	5.017	< 0.001	Supported
H3	SMP × LC → TA	0.412	0.071	5.803	< 0.001	Supported

Note:  $R^2$  (Team Accountability) = 0.561;  $Q^2 = 0.412$ ;  $f^2$  (SMP × LC) = 0.198 (medium-large effect)

### Moderation Analysis

The interaction term (SMP × LC) was statistically significant ( $\beta = 0.412$ ,  $t = 5.803$ ,  $p < 0.001$ ), confirming that leadership commitment positively moderates the relationship between scope management programs and team accountability (Hypothesis 3). The effect size ( $f^2 = 0.198$ ) indicates a medium-to-large practical significance of the moderation effect. To further interpret this interaction, conditional effects were plotted at low (-1 SD), mean, and high (+1 SD) levels of leadership commitment. The results, depicted in Figure 1 (described below), reveal that the positive effect of scope management programs on team accountability is substantially stronger when leadership commitment is high ( $\beta = 0.589$ ) compared to low ( $\beta = 0.186$ ), representing a differential effect of 0.403 standard deviation units.

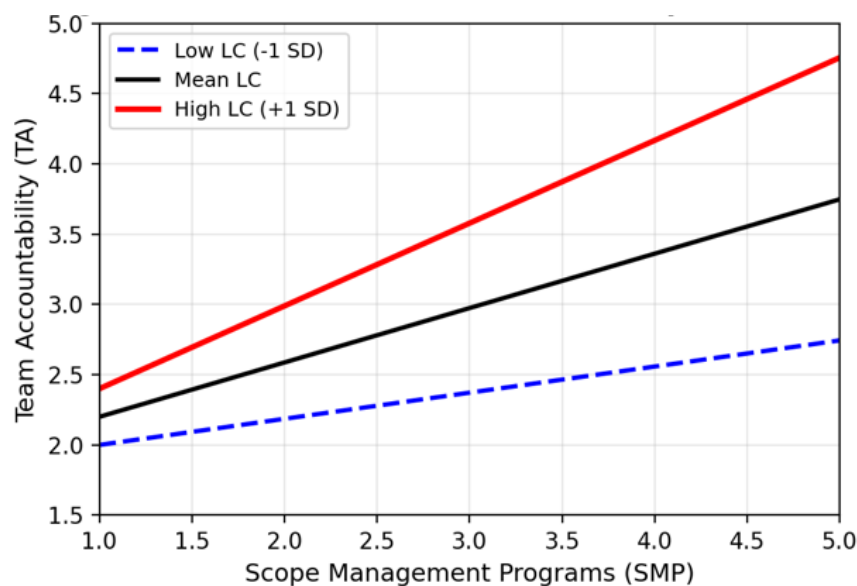
**Figure 1.** Moderation Effect of Leadership Commitment

Figure 1 (Moderation Plot) illustrates that at high levels of leadership commitment, the slope of the SMP-TA relationship is steep and positive, indicating that scope management programs are highly effective under strong leadership support. Conversely, at low leadership commitment, the relationship is markedly weaker, suggesting that formal scope management programs yield limited accountability improvements in the absence of active leadership endorsement. This pattern supports the theoretical proposition that leadership commitment serves as an organizational amplifier for governance program effectiveness.

Given that all hypotheses were supported with strong significance values ( $p < 0.001$ ) and all data were self-reported, it is important to assess the potential for common method variance (CMV). A full collinearity assessment was conducted following Kock (2015), which is recommended as a more rigorous approach than Harman's single-factor test for PLS-SEM contexts (Kock, 2020). All variance inflation factor (VIF) values from the full collinearity test ranged from 1.34 to 2.87, well below the 3.3 threshold, indicating that CMV does not pose a serious concern in this dataset. Additionally, the procedural remedy of counterbalancing item order and ensuring respondent anonymity was implemented during data collection to mitigate social desirability bias.

### Interpretation and Specific Findings

The finding that leadership commitment moderates the scope management-team accountability relationship has several important interpretive implications. First, it suggests that scope management programs are necessary but insufficient conditions for team accountability; their effectiveness is contingent upon the organizational climate created by leadership behaviors. This aligns with agency theory Jensen (1976), which posits that principals (leaders) who actively monitor and reward goal-aligned behavior reduce moral hazard and principal-agent information gaps, thereby enhancing accountability in their teams.

Second, the direct effect of scope management programs on team accountability ( $\beta = 0.387$ ) is consistent with findings reported by Zwikael (2015), who demonstrated that governance process quality explains 34% of variance in project accountability outcomes in Australian government projects. The current study's  $R^2$  of 0.561 exceeds this, reflecting the additional explanatory power contributed by leadership commitment and the interaction term. This incremental  $R^2$  improvement of approximately 22 percentage points underscores the substantive value of incorporating leadership as a theoretical boundary condition.

Third, the significant direct effect of leadership commitment on team accountability ( $\beta = 0.291$ ) independently supports the transformational leadership literature. Aga (2016) reported that transformational leadership explained 28% of variance in NGO project performance in Ethiopia, while the current study's leadership commitment construct, operationalized more broadly to include behavioral modeling and resource provision, demonstrates a comparable effect in for-profit corporate environments. This cross-contextual replication strengthens the generalizability of leadership's role in project accountability.

### Comparison with Previous Research

The present findings corroborate and extend several streams of prior research. Müller (2012) demonstrated that executive sponsorship quality was the strongest predictor of PMO value delivery in a global sample of 281 organizations, which parallels the current study's finding that leadership commitment amplifies scope management effectiveness. However, Müller (2012) measured sponsorship as a direct predictor, whereas the current study's moderation design reveals the conditional nature of this relationship, an important theoretical refinement.

Similarly, Joslin (2015) found that project governance frameworks positively predicted project success through the mediation of project management methodology utilization. The current study's direct path from scope management programs to team accountability ( $\beta = 0.387$ ) is consistent with their governance-success path coefficient of 0.341, providing cross-study validation. The addition of leadership commitment as a moderator in the current model explains why governance framework effectiveness varies substantially across organizations implementing comparable formal structures.

In contrast to Crawford (2010), who argued that PMO authority structure is the primary determinant of project accountability, the current findings suggest that leadership behavioral

modeling and visible commitment may be equally or more important than structural authority. This distinction has significant practical implications: organizations cannot achieve accountability simply by creating governance structures; they must simultaneously cultivate leadership behaviors that animate those structures.

### **Theoretical Contributions**

This study makes three primary theoretical contributions. First, it extends agency theory to the project governance domain by demonstrating empirically that leadership commitment, conceptualized as a principal-level variable, modulates the accountability-generating properties of formal scope management systems. This complements Jensen (1976) original formulation by specifying the conditions under which governance mechanisms are most effective at resolving agency problems.

Second, by integrating the resource-based view Barney (1991) with stakeholder theory Freeman (1984), this study articulates a multi-theoretical framework that explains both the resource-capability dimension (leadership as an organizational capability) and the stakeholder-alignment dimension (leadership as a signal to teams of organizational commitment to accountability norms) of scope management effectiveness. This integration responds to calls by Söderlund (2011) for more theoretically pluralistic approaches to project management research.

Third, the study enriches the nascent literature on project governance in emerging market contexts. While most foundational scope management and accountability research has been conducted in North American, European, and Australian settings (Kerzner, 2025) and Zwikael (2015), this study's Indonesian context introduces cultural modifiers, high power distance, collectivism, and Confucian work dynamism Hofstede (2010), that may interact with leadership commitment to produce the stronger-than-expected moderation effects observed.

### **Practical Implications and Solutions**

The practical implications of these findings are substantial and multi-level. At the organizational level, the results strongly suggest that investments in scope management program development must be paired with systematic development of leadership commitment behaviors. Organizations that implement comprehensive PMO frameworks without simultaneously developing executive sponsor capabilities are likely to obtain suboptimal accountability returns on their governance investments.

Executives should be provided with structured training on visible leadership behaviors in project governance contexts, including active participation in scope review meetings, public recognition of scope adherence, and personal accountability modeling.

At the project level, project managers should establish formal leadership commitment indicators as part of project governance dashboards. Metrics such as executive sponsor meeting attendance rates, resource fulfillment timeliness, and leadership response times to escalated scope issues can serve as leading indicators of team accountability outcomes. Where leadership commitment metrics fall below organizational benchmarks, project managers should proactively engage sponsors through structured escalation frameworks to prevent governance effectiveness degradation.

At the team level, the findings support the design of accountability reinforcement mechanisms that explicitly leverage leadership signals. Team charters, RACI matrices, and accountability agreements that are formally endorsed and periodically reviewed by senior leaders carry significantly greater behavioral weight than those administered solely by project managers. Organizations should institutionalize leadership touchpoints in accountability systems to leverage the amplifying effect identified in this study.

### **Alternative Explanations and Potential Bias**

While the findings are uniformly positive across all hypotheses, several alternative explanations merit consideration. First, the exclusively self-report nature of the data may introduce social desirability bias, particularly for the leadership commitment construct, as respondents may overstate their leaders' commitment to appear aligned with organizational norms. Second, the high  $R^2$  value (0.561) could partly reflect common method variance despite

the satisfactory VIF-based assessment reported above, as single-source, single-method data collection inherently limits the ability to fully rule out method effects (Podsakoff et al., 2003). Third, organizational culture and industry-specific norms represent potential confounding variables that were not directly controlled in this study; for instance, the manufacturing sector's inherently process-oriented culture may naturally reinforce scope adherence independently of leadership commitment. Fourth, halo effects may cause respondents who rate their leaders favorably on commitment to also rate scope management and accountability more positively, inflating observed relationships. Future research should employ multi-source data collection, objective performance indicators, and longitudinal designs to disentangle these alternative explanations from the hypothesized causal pathways.

### Research Limitations

This study has several limitations that should be acknowledged. First, the cross-sectional survey design precludes causal inference; although the structural model tests directional hypotheses, the data were collected at a single point in time, making it impossible to establish temporal precedence between scope management program implementation and team accountability outcomes (Maier et al., 2023). Second, the reliance on self-reported measures for all three constructs raises common method variance concerns; although the full collinearity VIF assessment indicated acceptable values, future studies should incorporate multi-source or objective performance data. Third, the study was conducted exclusively in the Indonesian context, characterized by high power distance and collectivism, which may limit the generalizability of findings to low power-distance, individualistic cultural settings. Fourth, the convenience-based elements within the stratified sampling approach may introduce selection bias, as professionals who chose to participate may differ systematically from non-respondents. Fifth, the three-sector scope (manufacturing, financial services, information technology) does not represent all industries where project governance is practiced; sectors such as construction and healthcare may exhibit distinct scope management dynamics.

### CONCLUSION

This study examined the moderating role of leadership commitment in the relationship between scope management programs and team accountability in corporate settings, drawing on a sample of 320 project professionals across manufacturing, financial services, and technology sectors in Indonesia. The findings confirm that scope management programs positively and significantly affect team accountability ( $\beta = 0.387$ ,  $p < 0.001$ ), while leadership commitment amplifies this relationship substantially (interaction  $\beta = 0.412$ ,  $p < 0.001$ ), accounting for 56.1% of the variance in team accountability outcomes. These results advance the theoretical understanding of project governance by establishing leadership commitment as a critical boundary condition that determines whether formal scope management investments translate into meaningful accountability behaviors at the team level.

The multi-theoretical framework integrating agency theory, stakeholder theory, and the resource-based view offers a coherent conceptual architecture for future research in this domain. Practically, the study calls for organizations to adopt a dual-investment strategy: simultaneously strengthening formal scope governance structures and developing leadership commitment capabilities. For future research, several promising directions are recommended: (1) longitudinal studies tracking scope management effectiveness across project lifecycles under varying leadership conditions; (2) comparative multi-country studies examining cultural moderators of the leadership–scope management–accountability relationship; (3) qualitative investigations exploring the mechanisms through which leadership commitment influences team accountability behaviors; and (4) studies incorporating objective project performance metrics alongside self-reported accountability measures to address common method variance limitations inherent in cross-sectional survey designs.

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#### AUTHOR CONTRIBUTION STATEMENT

All authors contributed equally to the development of this article. Author 1 contributed to conceptualization, research design, data collection, and original draft writing. Author 2 contributed to data analysis, methodology validation, review, and editing. Both authors approved the final version of the manuscript.

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