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Do Female Managers Cultivate More Ethical Leadership Practices? An Investigation on Agency Problems

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**Abstract:** Considering the implications of moral leadership on corporate accounting practices and agency problems in male dominated financial services, we tested relations between ethical leadership behaviours and agency problems and examined the role played by gender. The literature generally supports that the relationship between ethical leadership and agency problems is negative. This relationship however may vary due to stereotypes and different expectations of female and male leaders. Data was collected from 119 full-time employees of Cyprus' financial services for six female and thirteen male managers/supervisors. The findings indicated that the agency problems - ethical leadership relationship depends significantly on the gender of the managers/supervisors. Specifically, female leaders exercise more ethical leadership and self-regulation, compared to their male counterparts. Implications for theory and practice are discussed.