

The Role of Leadership in Enhancing Performance in B2b Financial Operations: A Study of Accounts Receivable Teams

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Abstract

This study explores the critical role of leadership in enhancing the performance of accounts receivable (AR) teams within business-to-business (B2B) financial operations. It aims to examine how different leadership styles, particularly transformational, transactional, and digital leadership, influence AR team efficiency, financial decision-making, and overall financial sustainability. The research also investigates the challenges faced by financial leaders in adapting to digital transformation and managing virtual AR teams, while proposing actionable strategies for leadership improvement. A quantitative research design was employed, utilizing a structured survey distributed to financial professionals and AR managers in Metro Manila. Purposive sampling was applied to ensure respondents held relevant leadership or financial management positions. Descriptive statistics, weighted means, and One-Way ANOVA were used to analyze the data and determine the significance of leadership styles on AR performance. The findings revealed that transformational leadership had the most substantial positive impact on AR team performance, followed by digital leadership, while transactional leadership showed the least effectiveness. Digital transformation, including the adoption of AI and automation tools, was identified as a key enabler of improved financial decision-making and operational efficiency. However, resistance to change, cybersecurity concerns, and regulatory compliance were identified as major challenges for financial leaders. The study concludes that effective leadership is a critical driver of AR management success and financial sustainability. Organizations should prioritize leadership development programs, invest in digital transformation initiatives, encourage cross-functional collaboration, and strengthen credit risk management policies. These strategies will support financial leaders in overcoming operational challenges and achieving long-term financial growth.

Keywords: Accounts Receivable Management, Leadership Styles, Digital Transformation, Financial Performance, B2B Operations