A Path-Goal Model of Leadership Style:
A New Perspective in Modeling of AISs Quality

Fardinal
Lecturer of Accounting Studies Program, Faculty of Economics and Business
and Master of Accounting, Universitas Mercubuana, Jakarta-Indonesia

Abstract

Purposes. This study aims to (1) examine the effect of leadership style in a path-goal models, the quality of accounting information system, (2) to test the correlation of situational factors and adoption appropriate leadership style. (3) Test the consistency of the direction of correlation between situational factors and the type of leadership style adopted.

Design / methodology / approach. This study is a survey using a sample size of 63 institutions were selected from 84 populations institution ministries and agencies of the Republic of Indonesia. The collected data is processed and analyzed using techniques Partial Least Square Path Modeling (PLS-PM). The hypotheses are tested using the t-statistic, at the level of 95% confidence intervals and alpha = 5%.

Finding. (1) The leadership style have an effect and significant on the Quality of Accounting Information Systems. The same thing, each type of leadership styles: directive, supportive, participative and achievement oriented indirectly affect the quality AISs. (2) The correlation between personal characteristic and leadership style type adopted, statistically showed a very small value and inversely proportional to the type of leadership style chosen. Although unidirectional, but, statistically, environmental of AISs considerations also not correlated with the type of leadership style adopted. (3) There is no consistent correlation direction between situational factors: Personal Characteristics of the system user (negative) and the environment from AISs (positive) in influencing the type of leader to adopt appropriate leadership style. The situation is described as: "The Paradox of A Path-Goal Model of Leadership Style"

Practical Impact: Leaders must pay attention to the consistency between the condition of the system environment and the personal characteristics of the user system, which harmonize between educational qualifications and experience of the personal who will operate the system with the requirements of the environmental system. so that, among situational factors will have the same correlation direction with the adoption of the style of leadership.

Originality / value. Involving leadership style variable - path-goal approach -is a model of a unique perspective in the study of the development of the quality of AISs models. The path-goal-models of leadership styles -, is a type of leadership style that is still widely adopted by the leader in various organizations in Indonesia, however, the relative has not received attention from researchers of accounting information systems.

Keywords: path-goal, leadership style, new approach, modelling, AISs quality.

Paper Type: Research paper

1. Introduction

The list below is a chronological sample of practioner commentary on various quality of AISs problems in Indonesia. Although the entire list does not pertain to AIS quality — which we will define shortly — it depicts a range of issues that gives credence to the perception of a crisis:

1. The Quality of Financial Report of Local Government worsened (Anwar Nasution, 2009).
2. There are still many banks engaged in practice cover-up, windowdressing in presenting the financial statements (Budiono, 2012, (Budi Mulya, 2010).
3. The information technology in Indonesia has not been optimal, yet have the readiness, yet have the information and services provided stable, yet have information strong and do not have an integrated solution (Agus Martowardojo, 2010).
4. The information technology at the finance ministry is not yet compatible and not integrated, so that it became one of the contributors to the prohibitive cost (Hasan Bisri, 2012).
5. Up to the fiscal year 2010, the fixed assets at the ministry with cost of Rp 5.34 trillion has not been inventoried, while Rp 56.42 trillion yet recorded (BPK News, 2011).
6. Irregularities in the administration and bad accounting system is still going on the ministries and State Institutions (Hadi Purnomo, 2012).
7. The biggest obstacle in the management of a number of BUMN at the moment, which is due to incorrect administration and post books "(Dahlan Iskan, 2012),
8. The target of 50% of local governments to obtain an unqualified auditor's opinion (WTP) in 2014 difficult to achieve. (Gamawan Fauzi, 2012),
9. There are still many found multiple accounts in banks, one person can open as many as 30 bank accounts

(Nasution, 2013)

Leadership style is one of the factors that influence the quality of accounting information systems (AISs) (Cho et al, 2011, Ghandour et al, 2007, Eom, 2005 and Stone, 1994). Specifically, the lack of leadership is a source of fundamental problems in the qualified administration of the system (taxation) in the Republic of Indonesia (Anwar Supriyadi, 2010). The State Minister for the Empowerment of State Apparaturs of the Republic of Indonesia year 2002, in general,is also detailing some of the related phenomenon of leadership, which are: leaders paid little attention to the creativity of employees, there is no obvious merit system for measuring the performance of employees, employee attitudes oriented vertically as the cause of creativity subordinates become lost and appear the fear to improvise.

Leadership in this study means the process of influencing, directing the user motivation (Hill & McShane, 2008, Lussier, 2008. Daft, 2003. Mashane & Glinow 2010, Ivancevich et al, 2008. Lewis et al, 2004). Leadership style means the way or the behavior leader's affects the motivation of a system user to receive and use AISs effectively in generating accounting information quality.

This study aims to explain how the style or behavior of a leader, by using an approach path-goal model, developed by Robert House (Snale and Bateman 2004) affects the quality of AISs. According to House (Luthan, 2008. Batema & Snale 2004), to be effective, a leader must choose one of the appropriate leadership style to situational factors..

In order to build a model to explain the phenomena transform the quality AISs identified above , the study will answer the following questions: (a) How big influence the leadership style of the quality of accounting information system? (B). Does the leader consider situational factors to adopt appropriate leadership style to influence the motivation and performance of the system user?

2. Review of Literature
2.1. AIS Quality
The quality of accounting information systems related to the issue of the ability of accounting information system in generating accounting information useful to the user needs (Avison & Fitzgerald, 2006). The fundamental role of accounting information systems in an organization is to produce quality accounting information (Azhar Susanto, 2008, Mancini et al., 2013, Sacer et al, 2006). The term "quality" can mean "success" (Dellon & McLean, 1992 & 2003; Seddon, 1997; Fred Davis, 1989; Pornpandejwittaya and Pairat, 2012), or "effectiveness" (Gelinas, Wriggin 2012 & Flyn, 1992), or satisfaction users (Stair & Reynoalds 2010), including the term of "quality" itself, to demonstrate the integration among the various components of the accounting information system, quality of work and satisfaction of users (Sacer et al, 2006). In this study, the quality of accounting information system focused on the process measuring the ability of AISs technical in data processing to generate and store the accounting information (Heidmen 2008, Duggan & Reichgelt, 2006).

The quality of accounting information systems in terms of individual perception of system success perspective (Sidorova et al., 2013) about: characteristics of the system (usefulnes, ease of use, etc), individual characteristics (expertise, personality trait, etc), and exogenus factors that influence individual perceptions user system (task characteristics, etc). At the individual level, the quality of accounting information systems was measured using the following terms:

1) Perceived usefulness, refers to the degree to which a person believes that using a particular system would enhance his or her job performance using indicators: *Work more quickly, job performance, increase productivity, effectiveness, makes job easier, useful* (Davis: 1985; Denis A. Adams *et al., 1992*).

2) Perceived ease of use: refers to the degree to which a person believes that using a particular system would be free effort is measured by using the term: *easy to learn, clear and understandable, easy to become skillful, easy to use, controllable dan flexible.* (Davis, 1989; Denis A. Adams *et al.* 1992).

3) Usage, refers to and manner in which a person utilizes the capabilities of an information systems using indicators: frequency of use and hours of use.(Petter *et al*, 2008; Denis A. Adams *et al.* 1992).
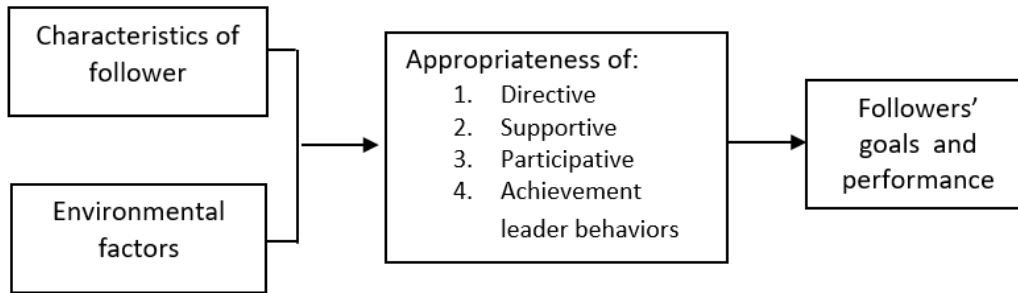
2.2 Path-goal models of leadership style
2.2.1 Leadership style
Path-goal theory (model) offers four alternative leadership styles that can be adopted by a leader. First, directive leadership, explain the behavior of leaders who strive to steer clear and exact to his subordinates about what he wants, set goals, details and guidelines for organizing tasks. In essence, directive leadership style is more task oriented. Second, Supportive leadership style, describing the behavior of a friendly leader and close to his subordinates, is more concerned about the welfare of subordinates, and put on par with his subordinates. Unlike the directive, supportive leadership style is more people oriented. While the type of participative leadership style, with regard to the behavior of the leader involves subordinates, such as consultation and encouraging subordinates to give their suggestions and inputs required in the decision making process. And the last one type

is achievement oriented style, with regard to the behavior of leaders who motivate followers to perform in a way to set goals is challenging, and then gave confidence to his subordinates that the predetermined goal will be achieved if they use their best ability and to encourage and assist the subordinates to take on greater responsibility.

2.2.2 Situational Factors

Situational factors include: (a) personal characteristics of followers, namely the stable patterns of behavior and consistent internal states that determine how an individual reacts to and interacts with others (Langton, 2011), which includes; skills and experience and locus of control. (b) the nature of the work environment to be encountered by subordinates to achieve his goal, including; task structure, and team dynamics (Hill and McShane, 2008). Situational factors have become the determining factors for effective leadership style (Bateman and Snale 2004) as described in the figure below.

Source: Snell & Bateman, 2004: 382

Pigure: Path-Goal Model of Leadership

2.2.3 Situational factors and leadership style

The essence of the path-goal is to explain that models the behavior of a leader is associated with motivation, satisfaction and performance of subordinates. By using one of the situational leadership style, the leader seeks to influence perceptions and motivate their subordinates, the which in return leads to reviews their role clarity, goal expectancies, satisfaction, and performance (Luthan, 2011). The proposer situational theory believes that a leader can choose the best way to perform actions based on the situational factors because of for a certain type of leadership style just fits with a particular type of decision-making in certain situations, such as the following description.

1) Skill and experience: A combination of directive and supportive leadership style is said to be suitable for subordinates poorly trained and inexperienced. Instead, directive leadership style can undermine motivation and performance of subordinates who have high skill and experience as a leader with a directive leadership style tends to do too much control over the subordinates.

2) Locus of control: The degree to the which people believe they are in control of they own fates. Those who believe that they control reviews their destinies, have been labeled internal locus of control, but who see reviews their lives as being controlled by out side forces, have been called externals locus of control (Langton, 2011). Subordinates who have an internal locus of control believe that the environment within their control so they tend to prefer participative leadership style and performance-oriented and will experience frustration when dealing with a directive leadership style. Conversely, subordinates with external locus of control believe that their performance is mainly due to luck or sheer luck that they preferred the directive leadership style.

3) Task structure: which refers to the degree to the which the jobs of subordinates are highly structured with clear work responsibilities, well-defined tasks, explicit goals, and specific procedures (Hill and McShane, 2008). Leaders are advised to adopt a directive leadership style for subordinates who carry out tasks not routinely to reduce floating roles that tend to appear in a work situation that is complex, especially the tasks performed by less experienced subordinates. However, the same leadership style will not be effective if applied to a subordinate who does the work routine and simple, they require a supportive leadership style in dealing with the properties of a boring job and a lack of control in the face of the work. Then, participative leadership style is more suitable to be applied to subordinate tasks not routinely because they are more flexible in doing the work because it does not have to be bound by the rules and standard procedures as specified for routine jobs.

4) Team dynamics: As the degree to which members are attracted to the group and are motivated to remain part of the group (Robbins, 2003). To situations where there is a very cohesive work teams, leaders can use performance-oriented leadership style, while the subordinates with less cohesive team leadership better use of supportive leadership style. Cohesive team of high level in an organization has the potential to create leadership styles become ineffective, intervention models leader becomes dull, so performance-oriented leadership style is considered more suitable.

In line with the above description, the following are some of the research findings are shown by Luthan (2011):
1. Leader directiveness has a positive correlation with satisfaction, hope subordinates perform their duties ambiguity and negatively related to the satisfaction and expectations of subordinates who have clarity of task.
2. Supportive leadership has a very positive effect on satisfaction subordinate tasks are not pleasant, stress, and frustration.
3. In most studies on the organization of the manufacturing industry, it was found that employees working on non-repetitive work, ego-involving tasks, will be very satisfied in participative leaders than in non-participative leaders.
4. Subordinate that perform tasks and non-repetitive ambigous higher achievement orientations of the leaders, the subordinate will be more confident that his efforts will produce an effective performance.

The Apendix: Show the relationship between the level of AISs, situational factors and leadership styles adoption

2.2.4 Leadership styles and qualities AISs

The essence of the quality of AISs focus on measuring the intensity of the individual user system in receiving and using the AISs to achieve the purpose of AISs (Sidorova et al, 2013). The rate of acceptance and use of the actual system user (actual use) on AISs at the highest level is reflected by variable usage (Stair 2012, Duggan & Reichgelt, 2006). Confirmed by Duggan & Reichgelt (2006) that there is some consensus that user-centered (AISs) delivery approaches increase the odds of producing higher quality systems.

As stated earlier, that a successful leaders combine the style of leadership and the situation will be able to influence the motivation and performance of the user system effectively. In the path-goal model of effective leadership can be done by: (1) The leader describes a path (path) to be followed by the user system to achieve its objectives and identify and provide rewards that will motivate the user system to work towards achieving the desired goal , (2) Leader working with manual systems to help identify and explain behavior that will lead to the achievement of objectives, or in other words the leadership behaves as a mentor and coach for the system user. (3) Leader tried to pay attention to problems and help remove the obstacles faced by the user system toward goal attainment (Hill & McShane, 2008; Luthans, 2011).

Some studies show that leadership style affects the quality AISs. Study Stone (1994) concluded that leadership was a significant factor in influencing kesukses implementation of information systems. Leadership is Considered to be effective in individual Influencing behaviors and perception (eg, Attitudes, concepts such as self-efficacy, esteem, actualization, etc) and motivated them to exert Efforts in the direction of A Certain goal (Eom, 2005). Ghandour et al (2007), also concluded that the leadership role of the owners and managers in small and medium enterprises have a key role to the success of e-commerce system (ECS). Likewise (Cho, et al., 2011, and Tajuddin et al, 2012) concluded that transformational leadership was positively related to system users' Information Systems success.

3. Theoretical framework

Here is a model   of the relationship between situational factors, leadership style and quality of AISs.
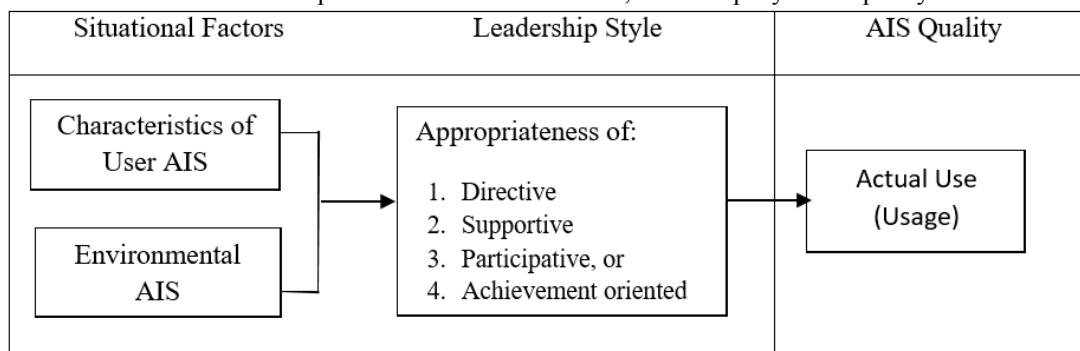
Figur: Path-Goal Model of Leadeship and AIS Quality

4. Hypothesis

H.1: Adoption of appropriate leadership style to situational factors affect the quality of the SIA
H.2: Personal Characeristic of AISs User correlated with the adoption of leadership style
H.3: Environmental of AISs correlated with the adoption of leadership style

5. Methods

The study was designed as a method survey conducted in the Ministry and Agencies Institutions of the Republic

of Indonesia. Dimensions and indicators of each variable under study are described in the following table:

No	Variables/Construct	Dimensions	Indicators
1	Accounting Information Systems (AISs) Quality	Ease of Use	Easy: to learn, to become skillfull, and Easy to Use
		Usefulness	Work more quickly, job performance, effectiveness, and makes job easier
		Usage	frequency and hours of use
2	Leaderships Style types	Directive	How clear and detailed leaders tell subordinates what to expect leadership
		Supportive	How much support / motivation given to the leader to his subordinates
		Participative	How often the opinion leaders involve subordinates in decision making
		Achievement Oriented	How big is the leader offers opportunities to subordinates
3	Characteristics of AISs User	Education & Skill	Backround of educational and skill, experiences and length of work time.
		Locus of Control	The extent of user AIS believe they are control by outside or by her/him self
4	Environment of AIS	Task Structure	How clear of work responsibility, task defined, explicit goal, and how specific procedure
		Team Dynamic	Degree of team cohesive, degree of attracted member to group.

By using the table for determining sample size from a given population (Krejcie & Morgan, 1970) obtained 69 samples from 84 populations. Observation units include, financial accounting unit at the level of the Ministry / Institution, first Echelon (UAPPA-E1), and Accounting Unit of the Budgetary Authority (UAKPA). Respondents consisted: Chief of Bureau, Chief of Financial Officer, and Head of Sub Division of Accounting Also Accounting Staff.

The study used primary data were gathered using the instrument questionnaires sent to respondents by post and courier. Each respondent was asked to answer a few questions about the quality of AISs, Leadership Style and Situational Factors by providing five alternative answers (Likert scale) that will be selected in accordance with what they experienced respondents. The data were analyzed using statistical techniques Partial Least Square Path Modeling (PLS-PM). Then, the hypothesis is tested through the t-statistic, confidencial interval of 95% and alpha = 5%.

This study uses primary data were collected using a questionnaire that was sent to the respondent via postal and courier. Each respondent was asked to answer a few questions about the quality of AISs, Leadership Style and Situational Factors by providing five alternative answers (Likert scale) that will be selected in accordance with what is actually experienced by respondents. Then, the data that has been collected, analyzed using statistical techniques: Partial Least Square Path Modeling (PLS-PM). Furthermore, the hypothesis was tested using the t test, confidencial interval of 95% and alpha = 5%.

6. Results and Discussion
6.1 Descriptive Analysis
The following table shows the average score of respondents on 12 dimensions and 27 indicators measured.

Variabel	Dimensi	Avarage Score	Category
Accounting Information Systems Quality	Ease of use	4,11	very good
	Usefulnes	3,98	Good enough
	Usage	3,73	Good enough
Leadership Styles	Directive	3,94	Good enough
	Supportive	4,07	very good
	Participative	4,12	very good
	Achievement oriented	4,29	very good
Characteristics of AISs User	Education & experience	3,99	Good enough
	Locus of control	3,99	Good enough
Environment of AISs	Task structure	4,26	very good
	Team dynamics	3,97	Good enough

Quality of AISs. Overall, the quality o AISs as indicated by the score of each indicator in the table above, is good enough. A score of 4.11 for the indicators ease of use means that AISs is very easy to use, which means that the system is easy to learn, easy to remember, and easy to master. Score (3.98) for the usefulness indicator also explained that AISs can accelerate completion of work, improving work performance and facilitate them achieve work goals. Likewise, with a score of 3.73 for usage indicator also explained that the user quite often use the SAI, the user system allocating more than 70% of the total working time to use the SAI to perform their duties.

Leadership Styles. Scores of adoption leadership style as presented in the table above shows that the leaders has adopted the style of leadership: (1) Directives, with quite good (3.94), favored by 94.24% of respondents. (2) Supportive, with very good (4.07), and preferably by (96.82%). (3) Participatory, with a very good (4.12), and the overall respondents liked this leadership style, (4) Achievement oriented, very good (4.29) which is also preferred by all respondents.

Of the scores achieved, a portrait that all types of leadership styles used by the leader, that is, there is not one specific type of leadership style that is designated as an effective leadership style to motivate AISs user.

Characteristics of AISs User, consists of background education and work experience: Of the 201 respondents in 63 institutions that returned the questionnaire, as much as 46.27% of respondents have a background in accounting education, as much as 32.33% background in economics and business education (not accounting) and as much as 21.43% background is not the field of accounting and business. The majority (94.58%) of respondents are under graduates (51.79%) and masters (42.79%). The majority (47.76%) of respondents have between 1-5 years of work experience, (30.84%) between 5 years to 10 years, while (17.42%) between 10 and 40 years. This situation means that overall, the user AISs competent enough to implement AISs.

Locus of control. A total of 95, 24% of respondents stated that the figure, such as the head and / or people that are role models to motivate them to excel. Desire get bonuses, rewards or other forms awards also be a driving force respondents to excel. Few of the respondents who carry out their duties on the basis of awareness of their responsibilities as the state apparatur. Locus of control with a score of 3.99, means that the overall respondents tend to fit into the category of external locus of control, reflecting the behavior pattern of the AISs user predominantly influenced by people or things that are beyond its control. Especially, as mandatory` system, SAI shall be used by each user as a means of completing the main task.

Envirionment of AISs SAI carried out by accounting units. AISs implementation of the ministries and state institutions regulated by regulation of the minister of finance No. 59 / PMK.06 / 2005, Article 8, paragraph (1). Each ministry and state agency of RI shall organize AISs. The ministerial regulation No. 13 / PMK.05 / 2007 set complete and clear about the definition of work, responsibility, employment targets, as well as the operational standards and procedures, including: a standard chart of accounts, budget report format, the budget realization report. AISs contains application programs used by financial accounting unit to generate reports. A user at a certain level can complete the job without having to depend on the user at the other subsystem. As described above, AISs (1) meets the characteristics of the definition of basic and intermediate level system, so it goes into the category of highly structured system environment. (2) is a stand alone system, it is not integrated and is offline, the user system works itself.

6.2 Analysis of verification
6.2.1 Evaluation of multicolinearity
Evaluation multicolinearity between indicator using value of Varian Inflation Factor (VIF). As shown in outer model table, value of VIF for each indicator and a latent variable are less than 10, meaning both of the indicators and among of latent variables did not happen multicolinearities.
6.2.2. Evaluation of measurement model
The outer model proposed contains only a reflective measurement models. Initial examinations of the measurement model is viewed convergent validity - consists of: loading factor, construct realibility and average variance extracted- and discriminant validity.

The value of loading factor for the entire first order indicator (see: outer model table): Personal Characteristics of user AISs, Environment of AISs, Leadership Style Directive, Supportive, Partisipative, Achievement Oriented, Ease of Use, usefullnes and Usage is above 0.5 (except indicator F15 and XP2, but the indicator is not excluded from the model because it does not give a significant effect on the overall results of the analysis) and the value of t-statistic of each loading is greater than 1.67.

The value of Cronbach's alpha for all constructs and reliability composite generate values of construct reliability greater than 0.6, explaining that all the indicators are consistently measure its construct. Likewise, a construct for the second order (style of leadership, and quality of AISs) showed that the value of composite reliability above 0.60, which means reliable.

Value AVE (see table: reliability and validity), measure the variance indicators contained by a construct is above 0.5, which means that the Leadership Style Directive, Supportive, Partisipative, Achievement Oriented,

Ease of Use, and Usage usefullnes have to abide by the adequacy of convergent validity, it is clear that the constructs totally reflected by the indicators.

Table-Outer Model

No	Indikator	VIF	Laten	Original	STDEV	t-statistic	p-value
1	SF11	1.049	Education &Experience	0.75	0.249	3.100	0.020
2	SF12	1.049	Education &Experience	0.81	0.295	2.911	0.040
3	SF13	1.171	Locus of Control	0.62	0.268	2.438	0.150
4	SF14	1.058	Locus of Control	0.66	0.312	1.966	0.050
5	SF15	1.016	Locus of Control	0.39	0.301	1.322	0.187
6	SF21	1.819	Task Structure	0.81	0.045	18.054	0.000
7	SF22	1.754	Task Structure	0.80	0.056	6.906	0.000
8	SF23	1.689	Task Structure	0.83	0.077	13.121	0.000
9	SF24	1.504	Team Dynamic	0.75	0.064	6.207	0.000
10	SF25	1.454	Team Dynamic	0.72	0.081	8.543	0.000
11	SF26	1.168	Team Dynamic	0.61	0.131	3.855	0.000
12	XD.1	3.533	Directive Leadership	0.95	0.014	64.713	0.000
13	XD.2	3.153	Directive Leadership	0.95	0.016	57.204	0.000
14	XS.1	1.677	Supportive Leadership	0.84	0.079	11.438	0.000
15	XS.2	1.358	Supportive Leadership	0.84	0.078	11.369	0.000
16	XP.1	2.146	Participative Leadership	0.99	0.073	46.317	0.000
17	XP.2	1.368	Participative Leadership	0.27	0.058	12.483	0.402
18	XA.1	2.593	Achievement Leadership	0.92	0.312	16.875	0.000
19	XA.2	1.833	Achievement Leadership	0.82	0.020	0.839	0.000
20	YE.1	2.769	Ease of use	0.90	0.075	22.069	0.000
21	YE.2	3.324	Ease of use	0.90	0.042	24.863	0.000
22	YE.3	4.283	Ease of use	0.94	0.034	43.752	0.000
23	YUS.1	2.041	Usefulness	0.89	0.021	39.144	0.000
24	YUS.2	2.355	Usefulness	0.85	0.024	33.000	0.000
25	YUS.3	4.296	Usefulness	0.92	0.022	29.060	0.000
26	YU.1	4.198	Usage	0.92	0.028	33.766	0.000
27	YU.2	3.970	Usage	0.91	0.029	19.116	0.000

Table - Reliability and Validity

No	Laten Variable	Composite Reliability	Reliabilitas	AVE	Validitas	R^2
	DIMENSI					
1	Education &Experience	0.756	Reliabel	0.607	Valid	0.692
2	Locus of Control	0.624	Reliabel	0.370	Valid	0.674
3	Task Structure	0.855	Reliabel	0.663	Valid	0.885
4	Team Dynamic	0.736	Reliabel	0.484	Valid	0.797
5	Directive Leadership	0.824	Reliabel	0.701	Valid	0.068
6	Supportive Leadership	0.863	Reliabel	0.759	Valid	0.111
7	Participative Leadership	0.623	Reliabel	0.523	Valid	0.058
8	Achievement Leadership	0.945	Reliabel	0.895	Valid	0.172
9	Ease of use	0.939	Reliabel	0.836	Valid	0.824
10	Usefulness	0.939	Reliabel	0.838	Valid	0.834
11	Usage	0.752	Reliabel	0.752	Valid	0.674
	Constructs					
12	AISs Quality	0.922	Reliabel	0.646	Valid	t.s
13	Leadership Style	0.822	Reliabel	0.455	Valid	0.306
14	Personal Characteristic	0.822	Reliabel	0.317	Not-Valid	0.000
15	Environmental of AISs	0.788	Reliabel	0.486	Valid	0.000

6.3. Evaluation of Structural Model

The level of significance of the relationship between a construct with other latent variables can be determined by: (1) coeffiecient path, (2) t-statistic, as presented in the following table .

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	Standar Error	T Statistics (|O/STERR|)	R^2
PCHAR (X1) -> LS (Y)	(0.02)	(0.004)	0,007	0,007	0.291	0,0000
ENV.AIS(X2) -> LS (Y)	0.004	0.008	0.006	0.006	0.655	
LS (Y) -> QAISs (Z)	0.553	0.565	0.100	0.100	5.526	0,3058

a. Hypothesis testing, the correlation of Personal Characteristic of User AISs of the leadership style.
The value of path coefficient for the variable PCHAR towards leadership style (LS) is -0.002, R^2 = 0.000004, alpha 5%, and the value of t = 0.665 <1.67. These values explain that the correlation between the personal characteristic of the user system to the appropriate adoption leadership style is not significant. Negative sign on the path coefficient PCHAR - LS (-0.002) indicating that if management considers personal characteristic to select an appropriate adoption type of LS, then the leadership style becomes ineffective to affect the quality of AISs. In line with the results of the descriptive analysis, that the adoption leadership style that is incompatible with personal characteristic, can undermine the motivation and performance of subordinates.

b. Hypothesis testing, the correlations of environmental AISs of the leadership style
The value of path coefficient of environmental of AISs (ENV-AISs) and LS is 0.004, R^2 = 0.000016, and the value of t-test is 0.297 <1.67. This value explains that the correlation between the environment of AISs and appropriate adoption leadership style not significant. The effect of the environmental of AISs on the quality of AISs as indicated by the value of R^2 = 0.00016 <0.20 reflects the ability of environmental of AISs to explain the variability of leadership style very small (Guilford, 1956: 145). Although the correlation of environmental of AISs and leadership style positive, but the effectiveness of leadership style in influence on the AISs quality not related to the considerations of AISs environmental in selecting the type of leadership style. This finding is consistent with the results of descriptive analysis that the leader not involving the environmental of AISs as a basis to consider the selection of an appropriation adoption leadership style.

c. Hypothesis testing, the influence of the leadership style on the quality of AISs
The value of path coefficients of LS on the Quality of AISs is 0.553, R^2 = 0.3058, and the value of t-test = 5239> 1,67. These values explain that the affect of Leadership Style of the quality of AISs significantly. The value of R^2 = 0.3058 (0.20 to 0.40), which reflects the ability of the leadesrhip style to explain the variability of quality AISs, into the small category (Guilford, 1956: 145).

Furthermore, the following table is used to measure the magnitude of the indirect effect between the constructs: directive, supportive, participative and achievement oriented leadership style on the quality of AISs.

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	Standar Error	T Statistics (|O/STERR|)	R^2
GKD (Y1) -> AISs (Z)	0,230	0,225	0,044	0,044	5,197	0.053
GKS (Y2) -> AISs (Z)	0,184	0,179	0,037	0,037	4,938	0.034
GKP (Y3) -> AISs (Z)	0,133	0,155	0,047	0,047	2,718	0.017
GKAO (Y4) -> AISs (Z)	0,144	0,135	0,028	0,028	5,176	0.021

7. Conclusion
1. The leadership style affect and significantly the quality of accounting information systems. The ability of these variables to explain the variability of the quality of SIA categorized as weak. Indirectly, any type of leadership styles: directive, supportive, participative and achievement oriented, have an effect and significant on quality of AISs categorized as slight correlation, almost negligible relationship.
2. Correlations between situational factors and leadership style adopted is not significant, and the ability of the situational factors to explain the variability in the type of leadership style adopted is very weak. Thus, we can conclude that, the leader does not involve situational factors in considering the type of leadership style appropriate for adoption
3. The correlation between personal characteristics and leadership style is negative, whereas between AISs environment and leadership style are positively correlated. to the correlation of each factor and adoption of situational leadership style should be consistent. Then there is evidence of inconsistency on the direction of the correlation between the two situational factors, lead to a situation which is referred to as "the Paradox of Path-goal-Model of Leadership Styles".
4. The Paradox of Path-Goal-Model of Leadership Style is described by the following situations:
   a. As the system is included in the basic and intermediate level category, AISs require only user system without qualifications, expertise, educational background and level of specialized and experienced,

assumed as a situation that encourages leaders to adopt type of directive leadership or a combination directive / supportive. But in fact, users who operate AISs today, the overall, background and level of higher education as well as very experienced, as a situation that encourages leaders to adopt the type of participative leadership style and / or achievement oriented, ie a situation where a system at the basic level operated by overqualified personal characteristic that can be assessed as a symptom of the "negative correlation" between personal charatersitic and the type of leadership style adopted.

b. Environmental of AISs into the category of environmental system that is very structured and simple; clerical, repetitive, targeted job obviously, is not integrated (stand alone system) and is offline, as well as the interdependence between the user system are very weak / less covesive. This situation encourages a leader to adopt the type of directive leadership style or a combination of directive and supportive style. The results of this study prove that the environment of AISs positively correlated with the adoption of leadership style.

c. However, if the leader involves both situational factors simultaneously in considering the adoption of the type of leadership style that is appropriate, then, to the correlation between situational factors individually and adoption of the appropriate type of leadership style has become inconsistent.

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