

The Influence of Leadership Style on Accounting Information System Success and Its Impact on Accounting Information Quality

Azmi Fitriati^{1*} Sri Mulyani²

1. Muhammadiyah University of Purwokerto, Dukuhwaluh Street, PO Box202, Purwokerto, Indonesia
2. Padjadjaran University, Dipati Ukur Street 35, Bandung, Indonesia

Abstract

Accounting information system is a tool used by management in organizations to provide added value in order to generate a competitive advantage for the organization. The functions of accounting information systems are to provide important information to reduce the uncertainty, support the decision-making, and encourage a better planning, scheduling, and controlling of the work activities. Leadership is an important factor in the effective implementation of accounting information system. This study examines the influence of leadership style on accounting information system success and its impact on accounting information quality. The results showed that the stronger leadership style within the organization will enhance accounting information system success. Accounting information systems strongly associated with the use of information technology. To plan and implement accounting information systems in organizations needed strong leadership in influencing and directing the organization's members. Furthermore, it was also found that accounting information system success has implications for accounting information quality.

Keywords: Accounting Information Systems Success, Accounting Information Quality, Leadership Style

1. Introduction

Accounting information system is a tool used by management in organizations to provide added value in order to generate a competitive advantage for the organization (McLeod and Schell, 2008; O'Brien and Marakas, 2008; Stair and Reynolds, 2010). One of the functions of accounting information systems is to provide important information to help managers in controlling activities and reducing an uncertainty (Chong, 1996). Romney and Steinbart (2008) state that the main benefit of accounting information is to reduce the uncertainty, support the decision-making, and to encourage a better planning and scheduling of the work activities.

The effective of accounting information system will enhance financial statement quality (Sajady et al., 2008). According to Sabherwal et al., 2006, information system success constructed from four aspect of information system success including system quality, perceived usefulness, user satisfaction and system usage. System success in system use is accounting information systems use to assist the completion of daily work (Doll and Torkzadeh, 1988).

Leadership is an important factor in the effective implementation of accounting information system. Sarker and Lee (2003), Umble et al. (2003) state that leadership is crucial in determining information system implementation success. Leaders are involved in a specific behaviors and actions that lead to success of information system implementation (Ghandour et al., 2007). Leaders inspire the values and ideals of employees and ultimately motivate employees to perform beyond expectations (Bass et al., 2003). Leader also motivating employees and adapting to changing conditions (Yukl, 2008). Implementation information system in an organization brings about change which requires a strategic outlook development and the ability to cope with these changes. The management of these organizations when successful focused on leadership that facilitate the appropriate change and establish a conducive information system environment. Leaders help employees feel that they are supported and help them become confident in operating information system in the workplace (Cho et al., 2011).

2. Literature Review

2.1 Leadership Style

McShane and Glinow (2008) define leadership as the process of influencing, motivating and enabling others to contribute toward the effectiveness and success of organizations of which they are members. Leaders apply various forms of influence to ensure that members have the motivation and clarity of roles to achieve certain goals. Leaders also arrange the work environment, such as allocating resources and altering patterns of communication, so employees can achieve organizational goals more easily. Leadership is the ability to inspire confidence and to motivate individuals in achieving organizational goals. Leaders influence people to do things through the use of power and authority. An effective leader makes a positive impact on the organization in terms of productivity and morale (Dubrin, 2012; Robbins and Coulter, 2012; Gibson et al., 1994; George and Jones, 2012).

Yukl (2010) defines leadership is the process of influencing others to understand and agree about what needs to be done and how to do it, and the process of facilitating individual and collective efforts to accomplish shared

objectives. The definition includes efforts not only to influence and facilitate the current work of the group or organization, but also to ensure that it is prepared to meet future challenges. Leader effectiveness is occasionally measured in terms of the leader's contribution to the quality of group processes, as perceived by followers or by outside observers.

According to House et al. (1999) leadership is the ability of an individual to influence, motivate, and make other people are able to contribute for the sake of effectiveness and success of the organization. Schermerhorn et al. (2010) define leadership as the process of influencing others to understand and agree on what needs to be done and how to do it, and is the process of facilitating individual and collective efforts to achieve common goals. According Hellriegel and Slocum (2011), leadership is the process of developing ideas and vision, execute the ideas and vision along with members of other organizations and to make difficult decisions about human and other resources.

There are four types of dimensions into leadership styles are as follows: (1) the directive leader lets subordinates know what is expected of them, schedules work to be done, and gives specific guidance on how to accomplish tasks; (2) the supportive leader is friendly and shows concern for the needs of subordinates; (3) the participative leader consults with subordinates and uses their suggestions before making a decision; and (4) the achievement oriented leader sets challenging goals and expects subordinates to perform at their highest level (Robbins, 1996).

2.2 Accounting Information System

Bodnar and Hopwood (2004) define an accounting information system is a collection of data and processing procedures that creates needed information for its users. Bagranoff et al. (2007) state that an accounting information system is a unified structure that employs physical resources and components to transform economic data into accounting information for external and internal users. According to O'Brien and Marakas (2008), an accounting information system is a collection of resource, such as people and equipment, designed to transform financial and other data into information. An information system depends on the resources of people (end users and information system specialists), hardware (machines and media), software (programs and procedures), data (data and knowledge bases) and networks (communications media and network support). Accounting information system is a subsystem that processes financial and non financial transactions that directly affect the processing of financial transactions (Hall, 2008)

Sajady et al. (2008) used the term effectiveness as a measure of information systems success. An effective accounting information system will generate information that can encourage improvements in daily business operations and can improve the quality of decision making. They state that the effectiveness of the accounting information system is achieved when it generates an accounting information that can assist management in making decisions.

According to Thong and Yap (1996), the successful application of the accounting information system is the user satisfaction. Meanwhile, according Gelderman (1998), the successful application of accounting information systems is the intensity of system use (intended use) in the daily work and the satisfaction of users (user satisfaction). Brabander and Thiers (1984) define information systems success related to the efficiency of information systems to meet the needs. While Raymond (1990) defines accounting information system success as the true extent of the accounting information system contributes to achieve the organizational goals.

Laudon and Laudon (2012) identifies five variables to measure information systems success. These variables are high level of system use, user satisfaction, favorable attitude of the system users, the achieved objectives, and the financial payoff. DeLone and McLean (1992) stated that information systems success has six dimensions: system quality, information quality, user satisfaction, use, individual impact and organizational impact. DeLone and McLean (2003) update the model and refer to it as Updated D & M IS Success Model, applying the dimensions of: system quality, information quality, service quality, system use, user satisfaction, and net benefits.

According to Davis (1986) the behavior using information systems is initiated by the presence of perceived usefulness and perceived ease of use. These perceptions affect individual attitude towards the use of information systems, which in turn will determine whether or not they will continue to use information systems (behavior).

2.3 Accounting Information

Information is defined as a collection of facts that have been organized and processed to provide meaning to a user. Information is useful in a decision making activity (Gelinias and Dull, 2008; Hall, 2010; Stair and Reynold, 2010). According to Romney and Steinbart (2006) benefits of information may include: reduction of uncertainty, improved decisions and improved ability to plan and schedule activities. One of the information systems functions is to provide important information to help managers in controlling activities and reducing an uncertainty (Anthony et al., 2003).

Accounting information is economic information; it relates to the financial or economic activities of the business organization. Accounting information generated from an accounting information system can be effective in

decision-making process, purchase; installation and usage of such a system are beneficial when the benefits exceed its costs (Neogy, 2014)

Characteristics that make information useful: relevance, reliability, completeness, timeliness, understandability and verifiability (Romney and Steinbart, 2006). Gelinas and Dull (2008) state that qualities of information: effectiveness, efficiency, confidentiality, integrity, availability, compliance, reliability. Hall (2008) suggest that useful information has the following characteristics: relevance, timeliness, accuracy, completeness and summarization. According to McLeod and Schell (2007) the dimensions of the quality of accounting information consisting of relevancy, accuracy, timelines and completeness.

3. Conceptual Framework

According to Robbins and Coulter (2012), leadership is the ability to influence a group in achieving the organization's vision or purpose. Fry (2003) explains leadership as use of leading strategy to offer inspiring motive and to enhance the staff's potential for growth and development. Teece et al. (1997) have suggested that effective leadership behaviours can facilitate the improvement of performance when organizations face these new challenges. Lee and Chuang (2009) explain that the excellent leader not only inspires subordinate's potential to enhance efficiency but also meets their requirements in the process of achieving organizational goals.

Information systems strongly associated with the use of information technology. To plan and implement accounting information systems in organizations needed strong leadership in influencing and directing the organization's members. Some studies indicate that leadership style is very important in the effectiveness of information technology adoption (Senge, 1990; Vera and Crossan, 2004; Waldman et al., 2001). Vision, attitudes and behaviors leader affect employee perceptions in innovation and adoption of information technology (Purvis et al., 2001; Armstrong and Sambamurthy, 1999). Leadership style is the most important factor that led to the successful implementation of information systems (Sarker and Lee, 2003).

Leaders who can communicate the vision system can assure employee information feel need to adopt information systems, thereby increasing employee commitment in the implementation of information systems (Yukl, 2008). Loudon and Loudon (2012) states that one of the factors to consider in organizations implement information systems is the leadership style. On this basis this study proposes first hypothesis:

H 1: *Leadership style has effect on accounting information system success significantly*

Accounting information system plays a critical role in the success of the business organization, as they provide information that supports the efforts of the organization in achieving the expected goals (Amidu et al., 2011). Accounting information system produces useful information, in which they serve as a basis for the management for strategic decision making (Naranjo-Gill, 2004) and exercises control of organizational activities in order to achieve organizational objectives (Grande et al., 2011).

According to Loudon and Loudon (2012), organization that implement information systems can improve their business strategies in: operational excellence, new products, services, business models, customer and supplier intimacy, improved decision making, competitive advantage and survival. The successful application of the accounting information system to encourage improvements in the daily business operations and can improve the quality of decision-making companies, which are both a major component in the creation of the company's financial performance (Gelinas and Dull, 2010).

Accounting information system is developed with the aim to reduce operating costs and help create a better quality in managerial decision making to generate information that can be used throughout the company (Carton and Adam, 2005). Wongsim and Gao (2011) explain that organization relies heavily on the use of accounting information systems in the accounting process to produce accounting information. Ogah (2013) states that the accounting information generated from the accounting information system can help managers to understand their tasks more clearly and reduce uncertainty before making a decision.

Nicolaou et al., (2000) found that the accounting information system effectively generate communication and control information for decision-making in the field of accounting and management. Chong (1996) showed that the accounting information can help managers to better understand their duties and reduce uncertainty before making a decision. Mitchel et al. (2000) stated that the accounting information can help organizations manage short-term problems by providing information to support the monitoring and control. According Sajady et al. (2008) benefit from the accounting information system can be evaluated by looking at its impact on the improvement of the decision-making process, the quality of accounting information, performance evaluation, internal control and facilitate transactions of the company. In this context, hypotheses 2 in put forward:

H 2: *Accounting information system success has affect on accounting information quality positively.*

4. Methodology

Research methodology used in this study is survey method, by means of a questionnaire measuring. Respondents of this study are manager and staff of accounting from Muhammadiyah Universities in Central Java, Indonesia.

The population in this study is consists of 37 universities. The data collected is then tested for its validity and reliability so that the data is valid to be processed. Analysis of the data in this study using Structural Equation Modeling with Partial Least Square.

5. Result and Discussion

A total of questionnaires were returned yielding a respon rate of 86.5 percent. Regarding profile of respondents, 75 percent of them are female and have worked for more than five years. The majority of the respondents (56.2 percent) had a undergraduate certificate or higher, and 43.8 percent had a diploma certificate. The users' education background is accounting (78.2 percent), and other (21.8 percent). Approximately a half of the respondents (46.9 percent) were between 36-40 years old, followed by 40.6 percent, who were less than 35 years old and 12.5 percent who more than 40 years old.

Score of leadership style variable is 72.5 percent. Fourth leadership style showed a high score. But the more dominant is directive leadership. Characteristics that appear in leadership style at Muhammadiyah Universities in Central Java are: (1) a leader provides guidance to members of the objectives, targets and ways to achieve a clear and detailed; (2) a leader established itself as a "friend" for members, by providing material support, financial, or moral; and concerned with the welfare of employees; (3) in making a decision or action do not hesitate to ask for and use your feedback or suggestions from members, although all the decisions and authority remain to be done by leader; and (4) a leader demanded superior performance, design a challenging goal, improvise, and demonstrate the confidence that the members can achieve high performance standards.

An organization needs a leader who has the ability to influence the behavior of its members. Leaders expend the time and energy to shape vision and strategies for the use of the web technologies; exploring ways in which technology's functionality could be leveraged into the business processes and activities (Chatterjee et al. 2002). Leaders need to combine elements of both leadership and management in their role during the entire implementation cycle of implementing information system. Based on the results of the Partial Least Square analysis, the coefficient of leadership style variable to accounting information system success is positive and significant. It is concluded that the stronger force of leadership within the organization will enhance accounting information system success.

According to Cho et al. (2011) leaders can be providing support and coaching to followers, encouraging usage of the information system by reporting on their positive experience, and giving evidence of the system's importance. Leaders help employees feel that they are supported and help them become confident in operating information system in the workplace. Leaders can enhance informational system success through: (1) idealized influence, leaders instill pride, faith, and respect in information system users by acting well and leading-by-example; thereby, causing followers to identify with the leader; (2) inspirational motivation, leaders enhance system users' confidence in using the information system by articulating an appealing vision and expressing high levels of expectation and optimism about the users' ability to use information system; (3) individualized consideration, leaders can coach or mentor followers and provide individualized support while listening to the concerns and needs of information system users; and (4) intellectual stimulation, leaders can stimulate system users' creative problem-solving skills by challenging them to address old problems using new perspectives, making them take risks, and soliciting system users' ideas for better use of the information system.

Eom (2005) stated that the behavior of the leader will have an impact on the relationship with the users of information systems, responsibility and participation of the user. This will affect the user's perception of the information system, so that users tend to view system information is more important and relevant. Leaders who can communicate the vision system can assure employee information feel need to adopt information systems, thereby increasing employee commitment in the implementation of information systems (Yukl, 2008). This commitment is ensuring constant support and enthusiasm of employees for the changes needed in the implementation of information systems. It will be able to create congruence employees and interpretation orientation leader for the implementation of information systems. So as to motivate employees to improve their confidence and desire to strive to implement effective information system.

The results are consistent with the Stone (1994) which states that the style of leadership is a significant factor affecting the successful implementation of information systems. In the implementation of information systems, leadership style is consistently found to be the most important factor that led to the successful implementation of information systems (Sarker and Lee, 2003; Umble et al., 2003, Li and HSieh, 2007). Schepers et al. (2005) stated that the leadership can encourage new ways of thinking and allows its members to analyze the problem from different angles will indirectly generate the level of acceptance of better information systems within the organization. Segars and Grover (1988) states that leaders play an important role in information technology and information systems because they will affect the use of information systems. Ghandour et al. (2007) concluded that the leadership in the small and medium enterprises affect the success of information system. Loudon and Loudon (2012) states that one of the factors to consider in organizations implement information systems is the

leadership style. Tajuddin et al (2012) also showed that the leadership style has an influence on the success of information systems.

Based on the descriptive analysis showed that the accounting information systems success in Muhammadiyah Universities in Central Java has a very high score (82.6 percent). This shows that the employees have a belief that the use of accounting information systems are easy. They can feel the benefits of using accounting information systems, because they can save time in completing the work and more time to do other things to improve their performance. So that they continue to increase the use of accounting information systems in completing their tasks. Accounting information system success is reflected in the high confidence of employees towards ease to use, usefulness and usage of the information system. Accounting information systems fulfill the role of gathering, processing, classifying and reporting financial transactions with the aim of recording, attention seeking and decision making by end user of such information.

The coefficient of accounting information system success to accounting information quality is positive. It is indicating that the accounting information system success has a significant positive effect on accounting information quality. In this study, accounting information system success not in terms of technique, but how the user sees a real accounting information systems, as well as research conducted by Guimaraes et al. (2003).

Accounting information system success is reflected in the high trust of users towards simplicity, usefulness and use of the information system. Accounting information quality is the output of the accounting information system success. The use of accounting information system generates accounting information is relevancy, accuracy, timelines and completeness. Employees stated that the reports they produce generated from the accounting information system. The report is used as an ingredient in decision making, a very rare error, always updated and available on time, and includes all the necessary things. The results is consistent with Sajady et al. (2008), which states that accounting information system success to produce information quality that can meet the needs of users. Nicolaou et al., (2000) found that effective accounting information system produces information that can be used to control and decision-making in the field of accounting and management. Salehi (2010), states that any company that has an effective accounting information system has the financial statements more precise and reliable financial statements.

5. Conclusion

The model developed in this study may explain the influence of leadership style on accounting information systems success and accounting information quality. The model will enable we examine and predict whether the dimensions of leadership style have been adequately applied in accounting information systems. The results showed that strong leadership style has a positive impact of the successful implementation of accounting information systems. And accounting information system success will improve accounting information quality in the organization.

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Fitriati, Azmi

Lecturer in the Department of Accounting, Muhammadiyah University of Purwokerto, Indonesia & Doctoral Student of Accountancy Departement, Padjadjaran University, Indonesia

Mulyani, Sri

Professor and Lecturer in Departement of Accountancy, Padjadjaran University, Indonesia.

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