

## Accounting Information System and Effective Leadership to Improve Employee Performance

Nur Zeina Maya Sari<sup>\*1</sup>, Ahmad Johan<sup>1</sup>, Euis Eka Pramiasih<sup>1</sup>

Universitas Langlangbuana, Indonesia<sup>1</sup>

\*Corresponding Email : nurzeina.mayasari@gmail.com

### ABSTRACT

Accounting information system and effective leadership already implemented and running with good can increase performance employees at Inspectorate general office regency Bandung. Method research used that is descriptive and verifiable with approach quantitative. Population in study This is all staff of Inspectorate general office which consists of on employee department accounting. Probability sampling techniques with use random sampling so that amount sample in study This determined a total of 33 data sources were obtained originate from distribution questionnaire. Data in study This is primary data using questionnaire. Research this also uses method analysis descriptive and verifiable as well as approach processed quantitative in a way structured use SEM-PLS. Results from study This show that 1) Success system information accounting is very high 2) Success System Information Accountancy influential to performance employees 3 ) Effective leadership in category enough height and 4) Leadership influential to performance.

### ARTICLE INFO

#### Article history:

Submitted: 04 March 2025

Revised: 22 April 2025

Accepted: 29 April 2025

Published: 30 April 2025

#### Keyword:

Success system information accounting,  
Effective leadership,  
Employee performance.

To cite this article (APA Style):

Sari, N. Z. M., Ahmad Johan, A., and Pramiasih, E. E. (2025). Accounting Information System and Effective Leadership to Improve Employee Performance. JASa : Jurnal Akuntansi, Audit dan Sistem Informasi Akuntansi. Vol 9 (1), p.57-63.  
<https://doi.org/10.36555/jasa.v9i1.2779>

## INTRODUCTION

Employee will motivated For Work efficient If system applied information company own good quality, so that matter the will impact on increasing performance employee. System quality information used For reduce uncertainty and push activity more work Good (Saufitri, 2022) .

Success accountancy information systems is determining aspect success performance diverse type in making decision busines (Zamzami, Nusa, & Faiz, 2021) s. Almost all company will need System Information Accounting, includes useful processes on report condition finance a good, correct and proper company. This is relate with use technology and information in frame make more business and activities good, convenience for company in do all activity company (Mardia, 2021).

Research gap Accounting Information System on Dimensions availability and security occurred at PT Bank Syariah Indonesia Tbk (BRIS). This is related to the problem of service disruptions to alleged cyber attacks ransomware experienced by BSI and threatened to leak 1.5 TB with 15 million customer and employee data. This case originated from Bank BSI customers who complained about a number of services that could not function and be used since Monday morning. This results in customers not being able to make transactions, both by using BSI mobile, ATM machines until when trying make transactions through tellers at bank branch offices. According to Corporate The Secretary of BSI in his official statement said that around 1,200 units of BSI ATMs



It has recovered gradually and is usable. Although BSI Mobile service is still in a gradual recovery (Hartoyo, 2023).

Accountancy information systems in company functioning For push various information structured accounting that is useful for internal and external parties external company (Lestari and Amri, 2020: 2) . Effective Accounting Information system (Sari, 2019) SKPD throughout the city Bandung, especially in the Unity of the Nation and City Politics Bandung often still having various problems, wrong One is seen from the phenomenon accuracy. Phenomenon Related with accuracy Stuttgart Freedom from Error information. On the volume of data that There are usually two types of error that is Recording and error Counting. Related issues Generated financial statements by the National Unity Agency and Politics Bandung City is high chance of error in recording and counting financial statements made With an Accounting Information System due to the value of the transaction small financial with the amount of large sums of money and distribution Work between the Treasurers still complicating the recording process and the preparation of financial reports. Accounting information systems in an SKPD, especially the Unity of the Nation and City Politics Bandung is run by a Treasurer Expense but Transaction.

Type effective leadership lots found in life everyday. A leader can use various method For move or Motivate his subordinates, including take action that always directed in reach objective organization (Adiyandya, 2022).

Understanding alone a leader will influential to condition psychological subordinates , behavior designated leader his boss in carry out work in accordance with his hopes. The leadership shown superior felt as something to look forward to subordinates, influential more good to performance employees. Effective leadership is factor important for effectiveness organization , especially related with How method approach leader in influence behavior his employees (Sopiah & Sangaji, 2022) .

Employee more from just executor tasks, they are also source important power for company Because they own the talent, energy and creativity required company For reach the purpose. Employees and companies is two mutual parties need and each has purpose. Need understood the needs of each party For strive for *integration* between objective company with objective employees. Needs employee endeavored can fulfilled through his job. A employee will committed to something company If all his needs has fulfilled. The height commitment employee can influence business a company in a way positive. The company needs commitment employee Where matter the is factor important for company For maintain performance (Sitinjak, 2022) Study indicate that there is an influence of the competency of resources on employee performance (Aprilia, Sari, & Sudarmadji, 2021).

The problem can formulated as following :

1. How much big Influence Success system information accounting at Inspectorate general office regency Bandung ?
2. How much big Influence Success system information accountancy on Employee Performance at the Inspectorate General regency Bandung ?
3. How much big influence Effective leadership at the Inspectorate General regency Bandung ?
4. How much big influence Effective leadership on Employee Performance at the Inspectorate General regency Bandung ?

Study own benefit to development theory and science knowledge as well as the academic world . Utility theoretical can enrich draft or supporting theory development knowledge knowledge, etc. Research This expected can become donation knowledge knowledge and increase insight in the field accountancy.

A significant effect on the quality of accounting information, so the statistical conclusion is that the application of internal control has a significant effect on the quality of accounting information (Handayani, Sari, & Utami, 2022)

Employee performance is results work that has been done achieved by a employee

or a group of people according to not quite enough responsibility and authority given to him. Internal Control effect to Quality Accounting Systems in Massindo

## METHODS

Data collection techniques according can done with method as following :

### 1) Questionnaire

Questionnaire or questionnaire is technique data collection carried out with method give a set question written to Respondent For given response in accordance with request User. Questionnaire Can given to Respondent in a way direct and also sent through post, or internet. Questionnaire used based on the report about self Alone or *self report* from respondents, or at least in knowledge, attitude or belief personal respondents (Mukhtazar, 2020)

### 2) Interview

Interview technique research data collection through ask answer oral between researcher with respondent / subject study with objective For get information needed by researchers. Interviews is very good tool for know responses, opinions, and beliefs . Population in inspectorate 60 people, with sample 33 persons auditor with purpose sampling. Operationalisasi variabel with rating scale. Menggunakan tabel SEM Lisrel statistical.

## RESULTS AND DISCUSSION

Results of the distributed questionnaire to 33 respondents. Grouping of respondent data based on type gender, education, age, position and length of service respondents. Grouping data regarding identity respondent is as following :

**Table 1. Demography Respondents**

Identity Respondents		Frequency	Percentage
Type Sex	Woman	20	61%
	Man	13	39%
	<b>Amount</b>	<b>33</b>	<b>100%</b>
Education	D3	6	18%
	S1	27	82%
	S2	0	0%
	<b>Amount</b>	<b>33</b>	<b>100%</b>
Age	<20 years	0	0%
	20-30 years	17	52%
	30-40 years	12	36%
	>40 years	4	12%
	<b>Amount</b>	<b>100</b>	<b>100%</b>
Position	Finance Division	33	100%
	<b>Amount</b>	<b>33</b>	<b>100%</b>
Length of work	1-5 years	20	61%
	6-10 years	3	9%
	>10 years	10	30%
	<b>Amount</b>	<b>33</b>	<b>100%</b>

Source : Proccesing data (2024)

Dimension about success accounting information systems, leadership, and employee performance:

**Table 2. Calculation Results of *Loading Factor* Values**

Dimensions	Variables		
	Success System Information Accountancy	Effective Leadership	Employee performance
Security	0.828		
Confidentiality	0.789		
Privacy	0.718		
Integrity processing	0.822		
Availability	0.808		
Ability Motivate		0.830	
Ability take decision		0.936	
Ability communication		0.894	
Ability control subordinate		0.816	
Not quite enough answer		0.798	
Ability control emotional		0.836	
Quality			0.760
Quantity			0.731
Accuracy time			0.806
Effectiveness cost			0.871
Need supervision			0.832
Connection between individual			0.825

Source : Proccesing data (2024)

Based on the results of the estimation of the model parameter values noted in the table, they are greater than 0.5. Furthermore done estimate return parameters with the results shown by the path diagram like under This :

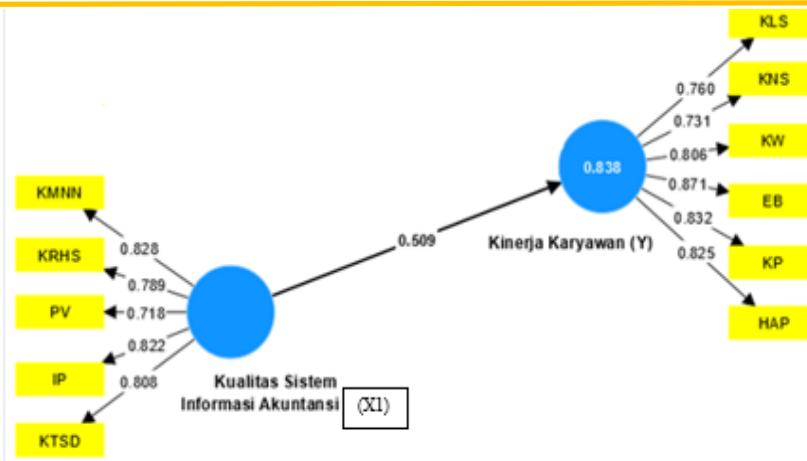
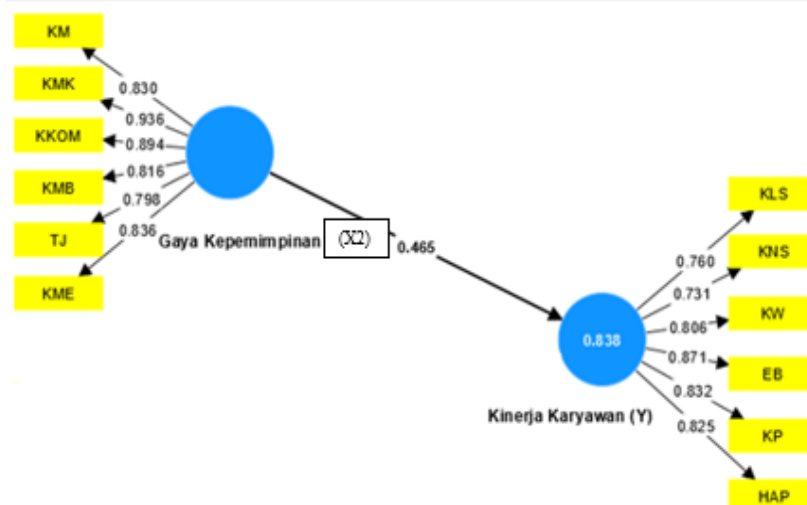


Figure 1. Standardized Loading Factor Path Diagram

Source : processing data (2024)



Evaluation of measurement models For ensure reliability and validity size construct so that can support For ensure conformity in existence in the path model said. Key criteria in matter This indicator *reliability*, *composite reliability* which will show the level of interval consistency *reliability* obtained by a construct and *convergent validity* as measured by the value *average variance extracted* (AVE) as well equipped with established *discriminant validity* when *loading* indicators on high constructs from *cross loading* with construct other.

hypothesis needs to use t-student as explained in the previous chapter. The H0 test criteria are rejected if the p-value is smaller than  $\alpha$ , with  $\alpha = 0.05$  . The test results have been summarized in the following table:

Table 3. Hypothesis Testing Results

Hypothesis Statistics	Coefficient track	t- count	f-square	p-value	Information
$H_0 : Y_{12} = 0$ $H_1 : Y_{12} \neq 0$	0.509	3,279	0,660	0.001	H0 is rejected
$H_0 : Y_{11} = 0$ $H_1 : Y_{11} \neq 0$	0.465	3,046	0.549	0.002	H0 is rejected

Source : processing data (2024)

Success system information accountancy to performance employee of 0.509 and includes in category high. coefficient influence This show results that variability performance employees defined by success system information accountancy with reflected by security , confidentiality , privacy , integrity processing , and availability . Then influence

**Accounting Information System and Effective Leadership to Improve Employee Performance**

Nur Zeina Maya Sari<sup>\*1</sup>, Ahmad Johan<sup>1</sup>, Euis Eka Pramiasih<sup>1</sup>

success system information accountancy to performance employee enough tall. the more tall success system information accountancy so will has an impact on increasing performance employees. On the other hand, if success system information accountancy low , then will has an impact on the decline performance employee .

Leadership to performance employee of 0.465 and includes in category enough. Coefficient influence This show results that variability performance employees described by effective leadership with reflected by ability motivate, ability take decision, ability communication, ability control subordinate, responsibility answer , and ability control emotional . Then influence effective leadership to performance employee Enough tall Because have mark *effect size* of 0.549 ( $f^2$  value above 0.35).

Based on results *loading factor* capability take decision give great contribution compared to dimensions other , things This indicated by the value from *loading factor* capability take decision more tall from dimensions other that is of 0.936 which means that effective leadership will give changes in performance employee if a leader responsible answer , prioritize interest company and capable listen to advice or input from employee so that can give the right solution

## CONCLUSION

System Information Accountancy in high category because in the Inspectorate General own factor security and good process integration . The quality of uses The SIPKD system has an impact to performance employees at Inspectorate general office regency Bandung category high success system information accountancy with reflected by security , confidentiality , privacy , integrity processing , and availability. This is means show that success system information accounting used Inspector General regency Bandung Already walk with effective and efficient so that performance employees can also walk with good and easy in need company.

Leadership in category Enough Good supported by capabilities taking decisions, motivating and controlling . Which influences to performance employees at Inspectorate general office regency Bandung category enough performance employees described effective leadership with reflected by ability motivate, ability take decision, ability communication, ability control subordinate. This is means show that leadership that is carried out has in accordance with terms and procedures company so that can used as one of the factor in determine a decision for performance employee can walk with good.

## REFERENCES

- Adiyandya, I. D. G. S. (2022). *Berbagai Faktor Bagi Peningkatan Kinerja Pegawai*. CV. Feniks Muda Sejahtera.
- Amsaroka, M. H., Yadiati, W., & Winarningsih, S. (2024). Literature review: the relationship between internal control system of the government (spip), good government governance (ggg), and fraud prevention. *JASa (Jurnal Akuntansi, Audit dan Sistem Informasi Akuntansi)*, 8(1), 122-136.
- Aprilia, K., Sari, N. Z. M., & Sudarmadi, D. (2020). The Influence of Human Resources Competency on Employees Performance. *Almana: Jurnal Manajemen dan Bisnis*, 4(3), 436-440.
- Ferguson, Colin. 2011. "Accounting Information Systems Research over the Past Decade : Past and Future Trends Accounting Information Systems Research over the Past Decade ." : 235–51.
- Ghorbel, Jihene. 2019. "A Study of Contingency Factors of Accounting Information System Design in Tunisian SMEs." *Journal of the Knowledge Economy* 10(1): 74–103.
- Handayani, F., Sari, N. Z. M., & Utami, I. (2022). The Effect of The Use Of Information Technology and Implementation of Internal Controls on The Quality of Accounting

- 
- Information. *JASa (Jurnal Akuntansi, Audit dan Sistem Informasi Akuntansi)*, 6(3), 276-283.
- Lestari, K.C., & Amri, A. M. (2020). *Sistem Informasi Akuntansi*. Yogyakarta: Penerbit Deepublish.
- Mardia, Tanjung, R., Karim, A., Wagiu, M. I. E. B., Sudarmanto, E., Sihotang, S. J. I., Martina, S., Purba, E. O. P. D. B., & Ardiana, D. P. Y. (2021). *Sistem Informasi Akuntansi & Bisnis*. Yayasan Kita Menulis.
- Mukhtazar. (2020). *Prosedur Penelitian Pendidikan*. Absolute Media.
- Pahlevi, Reza Widhar, Sony Warsono, and Bowo Setiyono. 2025. "Conceptual Paper on the Relationship between Mosque Performance , Financial Management , and Governance in Daerah Istimewa Yogyakarta , Indonesia." *Cogent Business & Management* 12(1). doi:10.1080/23311975.2024.2435599.
- Sari, N. Z. M. (2019). Pengaruh Proses Bisnis, Dan Strukur Perusahaan Dalam Suatu Organisasi Terhadap Efektivitas Sistem Informasi Akuntansi Dan Dampaknya Terhadap Kepuasan Pemakai Informasi Akuntansi (PT. Len Industri Persero). *SOSIOHUMANITAS*, 21(2), 93-97.
- Sari, N. Z. M., & Nurdin, R. (2023). Success Operational Audit and Complexity Internal Control of Digital Machinery Employee Performance Inspectorate. *JASa (Jurnal Akuntansi, Audit dan Sistem Informasi Akuntansi)*, 7(2), 378-380.
- Sitinjak, W., Anugrah, R., Andary, R. W., Sungkawati, E., Badrianto, Y., Sulaiman, S., Rokhmawati, D., Wardhana, A., Dullah, M., Marlana, N., & Gunaisah, E. (2022). *Kinerja Karyawan (Era Transformasi Digital)* (Hartini (ed.)). Media Sains Indonesia.
- Sopiah, & Sangadji, E. M. (2022). *Gaya Kepemimpinan, Keterikatan Kerja, dan Kinerja Karyawan*. Inara Publisher .
- Sofyani, Hafiez, Mar'atussholichah Kurnia Sani, Adli Zuliansyah Putra, and Dovi Septiari. 2024. "Information Technology Governance and Performance of Local Government Organizations: Testing Mediation Role of Accounting Information System Quality." *Jurnal Dinamika Akuntansi dan Bisnis* 11(1): 119–34.
- Saufitri, F. (2023). *Konsep Sistem Informasi*. PT Inovasi Pratama Internasional.
- Teru, Susan Peter, Innocent Idoku, and Jane Tinyang Ndeyati. 2017. "A Review of the Impact of Accounting Information System for Effective Internal Control on Firm Performance." *Indian Journal of Finance and Banking* 1(2): 52–59..
- Zamzami, F., Nusa, N. D., & Faiz, I. A. (2021). *Sistem Informasi Akuntansi*. Gadjah Mada University Press.