Interaction Between Accounting Information Success and Leadership Style: Shaping Employee Performance

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Abstract**—** The increasing digitalization of organizational processes has elevated the strategic importance of Accounting Information Systems (AIS) in enhancing operational effectiveness and decision quality. However, technological success alone does not guarantee improved employee performance, as leadership dynamics may influence system utilization and behavioural outcomes. This study develops an integrated framework examining how Accounting Information System success interacts with leadership style to affect employee performance.

Grounded in the DeLone and McLean Information Systems Success Model and leadership theory, the study investigates both the direct effects of AIS system quality, information quality, and user satisfaction on employee performance, as well as the moderating role of leadership style. Using survey data collected from organizational employees across multiple sectors, the empirical analysis applies structural equation modelling (SEM) to test mediation and moderation relationships. The findings indicate that AIS success significantly enhances employee performance through improved task efficiency and decision support. Moreover, transformational leadership strengthens the positive impact of AIS success on performance outcomes, whereas transactional leadership shows a conditional effect that depends on system usability. The results suggest that leadership style acts as a behavioural catalyst, amplifying or constraining the value derived from digital accounting systems. This study contributes to the information systems and organizational behaviour literature by integrating technological and leadership perspectives within a unified performance model. In practice, the findings highlight the need to align digital system implementation with adaptive leadership strategies to maximize organizational productivity.

Keywords—*Accounting Information System Success, Leadership Style, Employee Performance, Structural Equation Modeling, Digital Organizational Performance*

I. INTRODUCTION

The digital era of the economy has resulted in increasingly rapid technological developments increasingly tight competition in the business world. In line with technological developments. With changes in the corporate environment which is becoming increasingly complex and competitive, every company required to be ready to face technological developments, address all consumer needs, and face intense competition with other companies. Companies that want to survive must face these changes with their respective strategies (Nanda, et al. 2020:18).

Integration accounting plays a pivotal role in enhancing organizational performance by financial reporting and strategic management practices. The efficient convergence of accounting information with performance metrics allows organizations to make informed decisions that drive growth and sustainability. As delineated the Balanced Scorecard method, which encompasses financial and non-financial perspectives, enables firms to align operational activities to the overarching strategy (Vuong, 2025),. This methodological framework reveals a direct correlation between integrated management accounting practices and improved organizational performance, suggesting that integration of accounting systems leads to a comprehensive understanding of business capabilities, risks, and opportunities.

The integrated accounting and performance is further substantiated in the Agirre-Aramburu et al., (2024) which examines the effectiveness of human resource management practices in small-to-medium-sized enterprises (SMEs). Employing the Ability-Motivation-Opportunity (AMO) framework, the authors identify how integrating HRM practices can significantly enhance organizational performance. In particular, the interaction among various HRM bundles showcases the need for a cohesive strategy that encompasses not just financial metrics but also the overall human capital development. This comprehensive view highlights that an integrated approach to accounting and human resource management positions firms to effectively manage their output towards better performance outcomes.

Moreover, the significance of relational capital in enhancing performance through integration accounting cannot be overlooked. Prieto and Holgado (2019) outline how the ability to create and sustain relationships relational capital directly impacts the internationalization and performance of university spin offs. By integrating accounting information related to relational capital, organizations can better harness networking opportunities, which are critical in enhancing performance. The implications of this study suggest that organizations should adopt a more relational approach towards accounting practices, ultimately leading to a performance boost in global endeavors.

Digital leadership on accounting practices, as emphasized by Firmansyah et al. (2025). In tax administration, the integration of digital leadership with intellectual capital comprising human, relational, and structural capital. The utilization of digitization in accounting allows for more agile and informed financial decisions and better compliance with regulatory requirements. This integrative approach not only improves operational efficiency but also opens avenues for more innovative practices in financial management, leading to heightened performance metrics across sectors.

Lastly, the interrelationships among subjective well, organizational justice, and performance outcomes illuminate the broader context in which integration accounting operates. Ocasal et al. (2024) delve into how workplace conditions affect employees' attitudes and, in turn, affect organizational performance. By integrating these psychosocial factors with traditional accounting metrics, organizations can adopt a more holistic view of performance that encompasses not only the financial health of the firm but also the well being of its employees. This nuanced understanding underlines the necessity for a comprehensive integration accounting framework that encompasses various dimensions affecting performance.

In summary, the integration of accounting with performance metrics across a multitude of frameworks including HRM, relational capital, digital leadership, and employee well being underscores the vital role that integrated accounting plays in organizations. The evidence strongly supports the notion that a comprehensive approach to accounting not only enhances operational performance but also fosters sustainable growth.

Performance in a company is a measure of the extent to which an employee is successful in achieving the goals and standards set by the company or organization. Good employee performance will have a positive impact on the company. Companies need to have an effective performance appraisal system to measure and assess employee performance periodically. An effective performance appraisal system must meet the criteria determined by the company.

Phenomenon related to employee performance with the initiative dimension in the pattern of investigations carried out by the Attorney General's Office.

Sitorus as the founding secretary of Indonesian Audit Watch (IAW) expressed his disappointment with the pattern of investigations carried out by the Attorney General's Office . The current investigation means that the Panel of Judges must become overloaded with the task of examining it, as if they were also acting as investigators. urged the Attorney General to immediately take appropriate disciplinary steps to overcome the problem of poor performance of his subordinates (, 2023).

Company accounting information systems have experienced a shift from manual systems to more complex computer systems that function as data processing machines. In addition, a good accounting information system can increase employee productivity because it simplifies the financial reporting process and helps in making important decisions for the business. This shows that a better accounting information system can provide accurate, timely and reliable information to employees.

Accounting information systems are very important for companies because they help increase efficiency, facilitate management processes, and increase company success. AIS is an important component of every business. By understanding the importance of AIS and how to use it, businesses can improve their performance and achieve success Nguyen (2024); Diavastis(2024)

The phenomenon related to the success of the accounting system in the transparency dimension is regarding improving the success of financial reporting in the financial services sector. In her speech, Chair of the OJK Audit Board Sophia said that strengthening governance and the integrity of financial reporting requires regulatory support, the success of supporting professional human resources, such as accountants and appraisers as well as enforcement of the implementation of success reviews, codes of ethics, standards and compliance with regulations. Challenges for management of Financial Services Businesses include ensuring that financial reports are presented in a transparent and accountable manner, because there is a threat of criminal sanctions and large fines in the P2SK Law for parties who manipulate financial reports (Sophia, 2023).

Effective human resource development is an important part of a leader's role. Employee behavior is usually influenced by the leader. Therefore, as an HR manager, leaders must have a leadership style that encourages cooperation and reduces conflict within the team to achieve organizational or company goals. Efforts to improve employee performance, apart from the company's internal control, leadership style must also be considered.

H1. How big accounting information success affects employee performance

H2. How Big Leadership tyle affects employee performance

H3. Service Quality moderates the relationship between leadership, this influence will be stronger or weaker depending on the level of performance.

H4. User maker moderates the relationship between leadership, this influence will be stronger or weaker depending on the level of performance.

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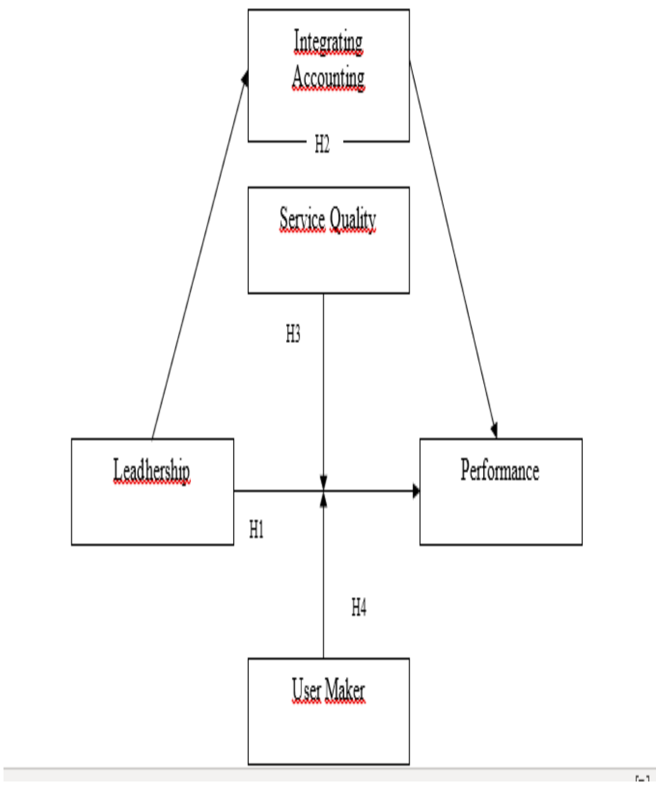


Figure 1. Conceptual Framework

(Sari, et al., 2025)

III. METHOD

In this research, the data sources used in this research are primary data and secondary data. Quantitative research design with a descriptive survey approach to test the relationship between variables in the developed model. The data collection method was by distributing questionnaires to employees at PT Gramedia Bandung and obtained 33 respondents. Sampling was carried out using probability sampling with a simple random sampling technique.

Descriptive data processing technique uses the Structural Equation Modeling - Partial Least Square (SEM-PLS) program with SmartPLS.

IV. RESULTS

The research uses dependent variables and independent variables. The dependent variable used in this research is employee performance. Meanwhile, the independent variables used in this research are the success of the accounting information system and leadership style. The data in this research was obtained through a questionnaire filled out by 33 respondents at PT Gramedia Bandung.

A. Convergent Validity

Convergent validity test is validity that is proven if the scores obtained by two instruments measuring the same concept, or measuring concepts with different methods have a high correlation. Convergent validity is used to evaluate the validity of the relationship between variables as a whole. The convergent validity measurement model can be used to determine which dimensions or indicators have the greatest influence on the reflection of the latent variable. It is recommended that dimensions with a loading factor of less than 0.5 are not included in the model.

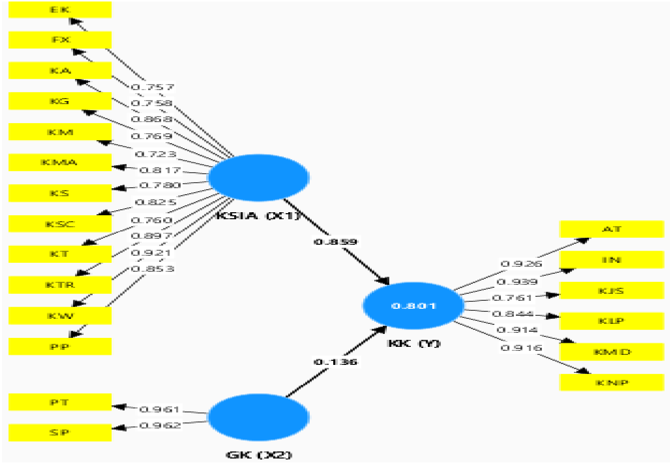
Table 1. Loading Factor

No Item	KSIA (X1)	GK (X2)	KK (Y)	Result
KG	0,769			VALID
EK	0,757			VALID
KA	0,868			VALID
KT	0,760			VALID
KW	0,921			VALID
PP	0,853			VALID
KS	0,780			VALID
KM	0,723			VALID
FX	0,758			VALID
KTR	0,897			VALID
KMA	0,817			VALID
KSC	0,825			VALID
SP		0,962		VALID
PT		0,961		VALID
KNP			0,916	VALID
KLP			0,844	VALID
KMD			0,914	VALID
IN			0,939	VALID
AT			0,926	VALID
KJS			0,761	VALID

Source: primary data processed 2024

Based on the results of the loading factor estimation shown in table 1, it shows a value greater than 0.5.

Reliability is the accuracy or consistency of the tool in measuring what it measures. This means that whenever the tool is used it will provide the same measurement result. The reliability test is measured by composite reliability and alpha from the indicator block that measures the construct. A construct is declared reliable if it has a composite reliability and alpha value above 0.70.



Picture 1: Estructural Model Loading Factor

Table 2. Cronbach's Alpha

	Cronbach's Alpha	Result
KSIA (X1)	0,953	Reliable
GK (X2)	0,917	Reliable
KK (Y)	0,945	Reliable

Source: primary data processed 2024

Table 3. Composite Reliability

	Composite Reliability	Result
KSIA (X1)	0,953	Reliable
GK (X2)	0,917	Reliable
KK (Y)	0,945	Reliable

Source: primary data processed in 2024

Can be seen in table 2 and table 3, it can be seen that all constructs can be said to be reliable. This is because each construct in this research has a value above 0.7, so it is said to have good reliability.

B. Discriminant Test

The discriminant validity of the reflective model was evaluated through cross loading, then comparing the AVE with the square of the correlation value between constructs. The cross loading measure is comparing the correlation of indicators with their constructs and constructs from other blocks. Another measure of discriminant validity is that the root of the AVE must be higher than the correlation with other blocks.

Tabel 4. Cross Loading – Accounting Information System Success (X1)

Item	KSIA (X1)	GK (X2)	KK (Y)
KG	**0,769**	0,502	0,583
EK	**0,757**	0,554	0,672
KA	**0,868**	0,724	0,773
KT	**0,760**	0,629	0,730
KW	**0,921**	0,788	0,891
PP	**0,853**	0,730	0,807
KS	**0,780**	0,567	0,687
KM	**0,723**	0,637	0,610
FX	**0,758**	0,575	0,518

KTR	**0,897**	0,730	0,756
KMA	**0,817**	0,635	0,802
KSC	**0,825**	0,697	0,705

Source: primary data processed in 2024

Discriminant validity tested through cross loading (table 4) shows that the loading factor value of the timeliness (KW) dimension is higher compared to other dimensions, thus providing evidence for the discriminant validity of the accounting information system success construct.

Table 5. Cross Loading – Leadership Style (X2)

Item	KSIA (X1)	GK (X2)	KK (Y)
SP	0,743	**0,962**	0,781
PT	0,801	**0,961**	0,771

Source: primary data processed in 2024

Discriminant validity tested through cross loading (table 5) shows that the loading factor value of the consideration (PT), dimension is higher than the initiative structure dimension thus providing evidence for the discriminant validity of the leadership style construct.

Table 6. Cross Loading – Performance Employe (Y)

Item	KSIA (X1)	GK (X2)	KK (Y)
KNP	0,930	0,846	**0,916**
KLP	0,631	0,644	**0,844**
KMD	0,836	0,704	**0,914**
IN	0,879	0,780	**0,939**
AT	0,807	0,696	**0,926**
KJS	0,528	0,573	**0,528**

Source: primary data processed in 2024

Discriminant validity tested through cross loading (table 6) shows that the loading factor value of the initiative (IN) dimension is higher than the other dimensions, thus providing evidence for the discriminant validity of the employee performance construct.

C. Collinearity Test

Collinearity testing is to prove whether the correlation between latent variables/constructs is strong or not. If there is a strong correlation, it means that the model contains problems from a methodological point of view, because it has an impact on the estimate of statistical significance. This problem is called collinearity. The value used to analyze it is by looking at the Variance Inflation Factor (VIF) value. If the VIF value is greater than 5.00 then it means there is a collinearity problem, and conversely there is no collinearity problem if the VIF value is <5.00.

Table 7. Collinearity Test

Construct	VIF
Accounting Information System Success	2,816
Leadership Style	2,816

Source: primary data processed in 2024

Based on this table 7, the VIF value for the correlation of Accounting Information System Success and Leadership Style is 2.816 <5.00, which means that there is no collinearity problem. Thus, from the data above, the structural model in this case is not all correlations that are free from collinearity problems

Model structural analysis is another term for structural models. The purpose of this model is to predict the relationship between latent variables. In this research, the structural model is related to two research hypotheses. This hypothesis indicates that there is a causal relationship between exogenous latent variables (success of accounting information systems and leadership style) and endogenous variables (employee performance). Model testing was carried out for the f^2 value.

This analysis was carried out to determine how strongly the endogenous latent variables are influenced by the exogenous latent variables. If the f2 number is equal to 0.02, the influence of the endogenous latent variable is small, if the value is 0.15 it is medium, and if the value is 0.35 is high, the influence of the exogenous latent variable is very large.

Table 8. F Square Value Results

	KK (Y)	Criteria
KSIA (X1)	0,859	High
GK (X2)	0,136	Medium

Source: primary data processed in 2024

Based on table 8, the f square value of the accounting information system success variable is 0.859, above 0.35 (large effect size limit), so the effect size for this variable on employee performance is large. On the other hand, the f square value of the leadership style variable is 0.136, so the effect size for this variable on employee performance is medium.

Based on table 8, it can be seen that the f square value of the accounting information system success variable is 0.859, above 0.35 (large effect size limit) so it can be stated that the effect size for the influence of accounting information system success on employee performance is large or high. While the f square value of the leadership style variable is 0.136, it can be stated that the effect size for the influence of leadership style on employee performance is medium or medium. This shows that, after leadership style, the success of the accounting information system is the biggest factor influencing employee performance. As explained in the previous chapter, t-student should be used to test this hypothesis. If the p-value is smaller than α, with α = 0.05, the test criterion is that H0 is rejected. The test results have been summarized in the following table:

After explaining the PLS-SEM algorithm, a structural model relationship (path coefficient) is obtained which represents the hypothesized relationship between constructs. The path coefficient has a default value between -1 and +1. Path coefficient values close to 1+ have a positive and significant relationship (and vice versa for negative values). Estimating the path coefficient value can use bootstrap or empirical t value. Generally, the critical values used for a two-sided test are 1.65 (significance level = 10%), 1.96 (significance level = 5%), and 1.57 (significance level = 1%).

The variables in this study, the success of the accounting information system and the leadership style of employee performance, were tested by submitting the hypothesis that the criterion H0 was rejected if the p-value was smaller than calculation of values through bootstrapping.

Table 8. Path Coeficients – Mean, STDEV, T values, p values

	Original Sample (O)	Sample Mean (M)	STDEV	T-statistic	p- value	Criteria
KSIA (X1) => KK (Y)	0,672	0,682	0,118	5,682	0	H0 is rejected

GK (X2) => KK (Y)	0,268	0,265	0,129	2,069	0.039	H0 is rejected

The researcher found that the accounting information system success variable had a t-count of 2.069 which was greater than t-critical, namely 1.96, which indicated that the result of hypothesis 1 testing was that H0 was rejected. The statistical conclusion is that the success of the accounting information system has a significant influence to employee performance. The success of the accounting information system has a large influence to employee performance of 0.672.

We find that the calculated value of the leadership style variable is5.682 which is greater than the critical value, namely 1.96, which indicates that the result of hypothesis 2 testing is that H0 is rejected. Statistical conclusions show that leadership style has a significant influence on employee performance. The magnitude of the influence of leadership style on employee performance is 0.268.

D. The Influence Success of Accounting Information Systems To Employee Performance

Based on the hypothesis test shown in table 8, the success of the accounting information system has a significant impact on the employee performance of PT Gramedia Bandung. It was found that high success accounting information systems that are used well will improve employee performance.

E. The Influence Leadership Style To Employee Performance

Based on the hypothesis test shown, the success of the leadership style has a significant impact on the performance employees of PT Gramedia Bandung. It was found that a high level of influencing leadership style will increase employee performance.

V. RESUME

Based on the results of research that has been carried out be concluded that the success of the accounting information system has a high influence on employee performance at PT Gramedia. However, it is still not fully optimal because each dimension still has obstacles, one of which is the capacity dimension which has the biggest gap. All other dimensions work well, but not completely perfect.

Based on the results of research that has been carried out, it can be concluded that the leadership style has a moderate effect on employee performance at PT Gramedia Bandung. However, it is still not fully optimal because each dimension still has obstacles, one of which is the consideration dimension which has the biggest gap compared to other dimensions which have small gaps but are not yet completely perfect.

Several strategic recommendations are proposed. First, governments should invest in improving accounting information success through training in basic accounting and compliance. Second, development programs should embed ethical and responsible entrepreneurial values. Third, tax education should high service quality and user elements to foster a stronger sense of civic duty.

Furthermore, the findings of the employee performance variable are that there are obstacles in the adaptability dimension.

Declaration of Conflicting Interests

The author(s) declared no potential conflicts

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