Research Paper

Leadership Influence To Organizational Culture: Implication to Quality Information System

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Abstract

The dynamic nature of today's business climate has heightened the role of leadership in shaping a dynamic company culture. Effective leadership gives clear direction and strategic alignment, allowing information systems to thrive while supporting company goals. The purpose of this research is to investigate the links between leadership, organizational culture, and the quality of accounting information systems (AIS). A quantitative research design was adopted, with data collected from 67 individuals selected through stratified random sampling from various sections of the organization. Data was gathered using a structured questionnaire, and the effect of organizational culture and leadership on AIS quality was evaluated using Structural Equation Modeling – Partial Least Squares (SEM-PLS). The results highlight how important leadership is in creating an organizational culture that supports the mission and objectives of the business. Employee perceptions of accounting procedures are positively impacted by this alignment, which raises the caliber of AIS and increases corporate competitiveness. This study is interesting since it focuses on how leadership shapes organizational culture and directly enhances AIS quality, providing insightful information for companies aiming for efficiency and long-term growth.

Keywords *Leadership; organizational culture; accounting information systems, AIS Quality, Structural Equation Modelling, Competitiveness*

INTRODUCTION

Continuous changes in the business environment can manifest gradually or as drastic transformations, requiring organizations to adapt accordingly. However, not all company executives are adequately equipped to effectively manage these sudden changes, which necessitates ideas, feedback, and support from organizational members (Darmasetiawan et al., 2022). Leadership is a crucial element in navigating these shifts, with leaders driving progress and inspiring members to achieve optimal results. The core responsibility of leadership is to cultivate an organizational culture that aligns with the shared vision and mission and to establish the foundation for achieving the organization's goals. The values and practices that create a company's unique social and psychological environment—defining its organizational culture—are key components in this endeavor.

An organizational ethos embodies the collective hopes, encounters, philosophies, and principles that shape its identity. This culture is evident in an organization's self-image, operational practices, relationships, and future goals (Lut, 2016). A strong and adaptive culture is built on shared beliefs, behaviors, and rules, which have evolved and are now widely accepted as norms. Leaders play a pivotal role in fostering this culture. Effective leadership requires positioning oneself appropriately—leading from the front to set an example, from the center to inspire others, and from behind to support the achievement of shared objectives (Hermawati et al., 2020). Leadership, organizational culture, and management practices are interlinked, with effective

leadership crucial for nurturing a healthy culture (Warrick, 2017). Such a culture not only supports competitiveness but also drives organizational performance. Leadership style is one of the most influential factors affecting the effectiveness of an organization and its workforce (Siagian et al., 2020). By inspiring and motivating individuals, leaders enhance both individual and organizational performance. Leadership is a dynamic attribute that emerges in various contexts, such as homes, schools, businesses, and community organizations (Kremer et al., 2019).

Leaders, as figures at the upper levels of organizational hierarchies, hold significant power to influence their members. Their attitudes and behaviors impact every organizational level, making their role indispensable. Like air and water are to human life, leaders are vital to an organization's success (Surucu & Yesilada, 2017). They shape organizational culture by setting a shared vision, addressing negative behaviors, creating communication channels, and integrating new personnel (Hosseini et al., 2020).

Although knowledge of how leadership directly affects organizational culture and, consequently, the quality of accounting information systems is a gap. Organizational culture directly influences administrative systems, and forecasting and practical accounting techniques are established. An important driver of better management accounting systems and thus, cost-management using modern costing techniques with high as well as low volumes in any organization has been identified at the organizational level of analysis, where adoption dynamics are influenced by organizational culture circumventing costs, efficiency, and business process effectiveness (Choiriah & Sudibyo 2020). Leadership can also play a critical role in developing organizational cultures that are more likely to use AIS (Accounting Information Systems) effectively, but the ways in which leadership accomplishes this have not been fully investigated.

For instance, Kwarteng and Aveh (2018) highlighted an important link between corporate culture, company performance, and accounting information systems. Their study demonstrated that the cultural dimension of mission, adaptability, and consistency have a significant effect on performance through accounting information systems. In doing so, which is the focus of this study, this paper aims to identify the effects of leadership on organizational culture and their implications for the quality of accounting information systems.

Leaders lay the ground for an organizational climate by molding open communication, collaboration and innovation as components of company ethos. AIS is becoming more embedded in this vision and used as a tool to support strategic objectives through the leadership of the organization. AIS leadership must be responsive to the present by ensuring that AIS practices will respond to the needs of today and be sufficiently adaptive as requirements change. Supporting an open dialog among employees gives them the freedom to talk about their thoughts and perceptions about AIS, which leads to faster problem solving and aids in continuous system improvements. This type of engagement is critical for running effective information system—ensuring data accuracy and adaptability despite change.

A team culture is the foundation on which AIS can thrive. Finally, cross-collaboration between departments (such as accounting, finance and IT) — allows specific strengths to be combined to achieve the organization's objectives. Identifying issues, developing solutions, and improving system elements are all part of regular teamwork that improves the reliability and efficiency of the AIS. Firm innovation orientation positively influences firms' preparedness for changes in AIS brought about by technological or regulatory change. Fostering an entrepreneurial spirit among employees allows them to discover ways to more accurately target AIS, thereby increasing the likelihood of long-term company success. While culture contributes greatly to the quality of AIS, other elements, such as policies, procedures, and technology, are also relevant. Policies create order, level, and type of data processing across the organization and reduce the chance of errors. Procedures are to standardize activities across the team, and adopting new

technologies and continuously upgrading AIS capabilities are imperative for its value proposition. Similarly, employee development and training are essential to creating an AIS culture.

Additionally, encouraging staff and fostering more trust in AIS quality. Engagement leads to better AIS, and improvements in AIS lead employees, stakeholders, and clients to be more engaged in a responsive system that yields greater contributions from employees who trust their leaders. Furthermore, leaders are instrumental in managing the cultural effects around AIS, both in terms of new technology and staff incorporation. Leaders nurture newcomers by mentoring them on system requirements, enforced best practices, and enforcement norms to align their usage in a manner that enables teamwork toward organizational goals and establishes no potential misuse. Building organizational culture allows leaders to create an architecture in which accounting information systems can thrive, meeting the needs of both strategy and operations. This convergence of leadership, culture and AIS is critical in the development of systems that not only meet business needs but can also adapt to future demands that give them the competitive edge that their respective societies require. The study also addresses this void in the literature by demonstrating how leadership practices can be aligned with cultural development to increase AIS quality and thus productivity and performance.

This study contributes to the existing literature by filling the gap in the understanding of the relationship between leadership and organizational culture in the context of accounting information systems. Through this investigation, the research seeks to reveal how leadership can be leveraged to enhance organizational culture, thereby improving the quality of accounting information systems, which is crucial for achieving sustainable competitiveness and performance.

LITERATURE REVIEW
The Influence of Leadership on Organizational Culture

The study of Knowledge Management (KM) underscores its importance in preventing the loss of tacit knowledge assets, which reside in the minds of individual staff members. KM ensures that such knowledge is externalized, documented, and stored within the organization's institutional memory, enabling its retrieval and reuse when needed. This aligns closely with the concept of leadership influence on organizational culture, as both focus on creating an environment conducive to collaboration, ethical behavior, and knowledge sharing (Nkambule, 2023). To outperform competitors and meet the increasingly demanding market demands in a digital world, many companies are investing heavily in advanced technologies and embarking on digital transformation, with over 80% of organizations relying on their IT teams to deliver seamless and connected customer experiences. In addition to selecting the right technology, company culture alignment is a critical factor in ensuring that organizations can sustainably support digital strategies through shared beliefs, values, and practices (Sanyal et al, 2024). The research conducted by Sakinah et al. (2023) underscores the importance of leadership's influence on organizational culture in shaping organizational citizenship behavior (OCB).

By fostering a high-quality work environment and integrating job embeddedness into cultural practices, leaders can enhance employees' proactive and collaborative behaviors, driving sustainable organizational success. The findings from Hosseini et al. (2020) empirical study demonstrated a positive and significant correlation between leadership styles and organizational culture. Additionally, they found that organizational culture positively affects organizational learning. This study was conducted on 10,500 employees at Mobarakeh Steel Company in Isfahan, Iran. The findings also showed that organizational culture serves as a mediator between leadership style and organizational learning. Harwiki (2013) examined cooperatives in East Java Province, Indonesia, analyzing data from 30 managers and 249 employees to assess employee performance, and found that servant leadership has a significant impact on organizational culture. Equally,

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Hashmi et al. (2018) selected 150 participants from government and private universities in Lahore to conduct their research. Work ethics combined with paternalistic and transformational leadership approaches were found to be very important in creating trust, satisfaction, and commitment among employees or teachers; thus, enhancing loyalty, fulfillment, and trustworthiness for them at the same time in the organization, which calls for effective leadership as well as strong organizational cultures (Hashmi et al., 2018). Nguyen et al. (2017) examined the impact of transformational leadership on organizational culture, emphasizing how leadership influences employee motivation, organizational values, and the overall culture, thereby affecting performance.

Transformational leadership is seen as capable of creating a positive work environment, where leaders play a role in shaping values and norms that support the achievement of organizational goals, enhance motivation, and encourage employee engagement to contribute more effectively to the organization. Transformational leadership impacts open innovation by fostering an innovation culture and enhancing absorptive capacity in manufacturing SMEs in Kenya. Paais and Pattiruhu (2020) examined the influence of motivation, leadership, and organizational culture on employee job satisfaction and performance at Wahana Resources Ltd., Central Maluku, using Structural Equation Modeling. The results show that motivation and organizational culture have a significant effect on performance, whereas leadership only affects job satisfaction. Job satisfaction was influenced by 57.4% of these variables, while performance was influenced by 73.5%. Therefore, increasing motivation, leadership, and organizational culture can improve employee job satisfaction and performance. The findings of Gad David et al. (2023) show that transformational leadership has a positive effect on outbound open innovation, whereas absorptive capacity moderates the relationship between innovation culture and inbound open innovation. Based on these insights, the first hypothesis is proposed as follows:

H1: Increased recognition of the importance of leadership leads to stronger organizational culture.

The Influence of Organizational Culture on the Quality of Accounting Information Systems

According to Dubey (2019), the Big Data Analytics Capability (BDAC) study, based on Organizational Information Processing Theory (OIPT), highlights that aligning information processing capabilities with organizational culture enhances their effectiveness. Similarly, AIS quality relies on a culture that supports accurate, timely, and relevant data processing, emphasizing the importance of data-driven decision-making for improved system performance. On the other hand, Kwarteng and Aveh (2018) research conducted in Ghana revealed that how a company's culture is structured impacts its AIS works properly as well as; makes it succeed or fail. The investigators determined that among other cultural elements within an organization, for instance, its mission, flexibility, and uniformity are far-reaching and affect both accounting system efficiency and overall firm performance. Similarly, Napitupulu (2018) used the partial least squares SEM approach to examine the impact of corporate culture on the Management Accounting System in State-Owned Enterprises (BUMN) in Indonesia and found that corporate culture more or less strongly influences management accounting. Furthermore, the study proved that its model dimensions and indicators were robust in measuring the organizational culture and quality of AIS in Indonesia's SOEs.

Amar (2020) investigated how organizational culture influences the alignment of information systems (IS) strategically, specifically immediately after ERP implementation in 53 Tunisian large companies. The results suggest that a "clan" culture has a strong positive effect on IS alignment, which implies that an approach for establishing partnerships and communication internally is useful for managing ERP. Research on shows that user satisfaction is a key driver of

loyalty, even in the context of challenges such as FOMO (Fear of Missing Out). In relation to AIS, an organizational culture that supports the development of user experience-based systems can increase the adoption, use, and trust of such systems. For example, AIS designed with the needs of digital-savvy users in mind will result in higher satisfaction, which ultimately creates loyalty to the system and the organization (Wati et al, 2024). Organizational culture plays an important role in improving the quality of accounting information systems, especially in developing countries such as Vietnam, where accounting information is often less reliable for decision making. This study found that the implementation of an innovative corporate culture significantly improves the quality of accounting systems and information, thereby supporting more effective decision-making (Binh et al, 2022). A good-quality AIS produces high-quality accounting information, facilitates decision-making, and enhances organizational performance (Rapina et al, 2023). From these findings, we propose the following hypothesis:

H2: Organizational culture impacts the quality of accounting information systems.

Figure 1. Research Model

RESEARCH METHOD
Research Design

This study uses a quantitative approach to test the model hypothesis, using surveys and questionnaires as data collection instruments. The sample consisted of employees in 30 banking institutions involved in accounting or finance-related work, with 67 respondents selected through a convenience sampling method. The main analysis tool used is Partial Least Squares Structural Equation Modeling (PLS-SEM), which allows for the simultaneous analysis of the relationships between constructs. The evaluation process includes testing convergent validity, discriminant validity, and reliability (using Cronbach's alpha and composite reliability), as well as assessing multicollinearity, R^2, effect size, and path coefficients. SEM was chosen because it is more suitable for analyzing latent variables (unobserved constructs), such as "organizational culture" and "leadership," which are measured through multiple indicators. SEM also integrates the assessment of the measurement model (construct validity and reliability) and the structural model (relationships between variables), providing a comprehensive analytical framework. In addition, SEM accounts for measurement error, which increases the precision and robustness of the results compared to regression techniques. As stated by Hair et al. (2021), SEM is very advantageous in dealing with complex models and latent constructs, thus offering deeper insights into the interactions between variables.

Participants in The Study

This study involved 67 respondents from 30 banks in Indonesia who had participated and were related to accounting or finance functions. Respondents were selected using the convenience sampling method, a non-probability technique that prioritizes accessibility and willingness to participate, although it does not guarantee equal inclusion opportunities for all individuals. Distribution of questionnaires was carried out through offline and online channels, ensuring that the sample consisted of individuals who were directly relevant to the research objectives. Regarding data sufficiency, Hair et al. (2021) recommend a minimum sample size of 52 respondents

for a structural model with one arrow pointing to the dependent variable (Y), to achieve statistical power of 80% with a significance level of 5%. With 67 respondents, this study exceeds the minimum threshold, thus ensuring adequate statistical power for Partial Least Squares Structural Equation Modeling (PLS-SEM) analysis. In addition, the selected sample size meets the guidelines that require a minimum of 10 times the number of structural paths in the model, further supporting the data sufficiency for analysis.

Instruments and Measures

This study used a convenience sampling technique targeting banking employees involved in accounting or financial functions. This technique was chosen because it is easy to access respondents who are willing to participate and are directly relevant to the objectives of the study. Data collection was conducted through surveys and questionnaires from April 2023 to July 2023 using online and offline channels to maximize the response rate. The final sample consisted of 67 respondents, which exceeded the minimum sample size of 52 recommended by Hair et al. (2021) for reliable PLS-SEM analysis. The leadership represented by X1 has the following dimensions and indicators:

1. Influential leaders, reflect the leader's ability to provide significant influence on subordinates so that subordinates feel confident, believe, and inspired to achieve common goals (Northouse, 2019; Yukl, 2019). The indicators of leader influence are as follows:
   a. Leaders provide clear direction and specific organizational goals (Yukl, 2019);
   b. Leaders are recognized as role models with integrity and trust (Northouse, 2019).
2. Leader communication describes the leader's ability to convey ideas, visions, or goals clearly and effectively, and is able to encourage productive dialog (Robbins & Judge, 2019; Daft, 2018). The indicators of leader communication are as follows:
   a. Leaders can convey ideas and visions clearly (Robbins & Judge, 2019);
   b. Leaders create an atmosphere that supports dialog and feedback (Daft, 2018).

Organizational culture, hereafter symbolized by Y, has the following dimensions and indicators:
1. Innovation and Risk Taking reflects the extent to which an organization encourages its members to innovate and take calculated risks in decision making (Robbins & Judge, 2019). The indicators of innovation and risk-taking are as follows:
   a. The level of workplace innovation encouragement (Robbins & Judge, 2019).
   b. Employees' readiness to take risks in decision making (Robbins & Judge, 2019).
2. Stability, describes the organization's focus on maintaining consistency and stability in procedures and policies to maintain the status quo (Robbins & Judge, 2019). The indicators of stability are as follows:
   a. The organization's emphasis on maintaining the status quo (Robbins & Judge, 2019).
   b. Consistency in the application of organizational procedures and policies (Robbins & Judge, 2019).
   c. Team orientation indicates the extent to which the organization encourages cooperation and collaboration among members in the form of teams (Robbins & Judge, 2019).
3. . The team orientation indicators are as follows:
   a. Work is organized in the form of teamwork (Robbins & Judge, 2019).
   b. The level of collaboration between team members when completing tasks (Robbins & Judge, 2019).

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  c. The success of the team in achieving common goals through synergy among team members (Robbins & Judge, 2019).

The quality of the accounting information system represented by Y in this study consists of the following dimensions:

1. Integration includes synergy between system components, such as hardware, software, databases, procedures, and communication networks, so that financial data can be processed into relevant management information (Laudon & Laudon, 2019). The indicators of integration are:
   a. The system facilitates the acquisition of information from various functional areas of the organization (Laudon & Laudon, 2019)
   b. Integration between the main components of the accounting information system and its subsystems (Laudon & Laudon, 2019)
2. Flexibility means allowing an organization to remain relevant under dynamic conditions (Pearlson et al. 2019). The indicators of flexibility are as follows:
   a. The system can adjust to user needs (Pearlson et al, 2019).
   b. The system can adapt to changes in the business environment (Pearlson et al, 2019).
3. Accessibility refers to the ease of use of information technology and allows users to obtain information with minimal effort (Laudon & Laudon, 2019). The accessibility indicators are as follows:
   a. Flexible and computerized systems (Laudon & Laudon, 2019).
   b. Easy access to information from existing systems (Laudon & Laudon, 2019).
4. The Social Subsystem includes the structure of relationships between individuals and how organizations implement accounting information systems to achieve control and efficiency goals (Turban et al., 2018). The indicators of the social subsystem are as follows:
   a. Employees who work with information systems or use the results thereof (Turban et al., 2018).
   b. Management's attention to implementing accounting information systems as a tool for internal control (Turban et al., 2018).

Statistical Treatment

  The primary data analysis model used in this study was Partial Least Squares Structural Equation Modeling (PLS-SEM), which is an appropriate method for analyzing complex relationships between constructs, especially in models involving latent variables and relatively small sample sizes (Hair et al., 2021). The measurement model was evaluated through convergent validity, assessed using Average Variance Extracted (AVE), with a recommended threshold of 0.50 or higher to ensure that the construct adequately explains the variance of its indicators. Discriminant validity was verified through cross-loading, ensuring that the indicators had a higher load on each construct than the others, with a minimum threshold of 0.70. To test the internal consistency of the construct, reliability was assessed using Cronbach's Alpha and Composite Reliability (CR), both of which required a value of 0.70 or higher (Hair et al., 2021). The structural model evaluation includes several steps. Multicollinearity among predictor variables was tested using the Variance Inflation Factor (VIF), with an acceptable value below 5, ensuring that there was no excessive correlation among predictors. The Coefficient of Determination (R^2) was used to determine the proportion of variance in the dependent variable explained by the independent variables, with higher values indicating stronger predictive power. Effect sizes (f^2) were analyzed to measure the contribution of each predictor variable, with interpretation thresholds set at 0.02 (small), 0.15 (moderate), and

0.35 (large), as suggested by Cohen (1988). Finally, path coefficients were tested for statistical significance through bootstrapping, using a p-value threshold < 0.05 for hypothesis testing (Hair et al., 2021).

Although PLS-SEM does not provide a global fit index like CB-SEM, it incorporates the Standardized Root Mean Square Residual (SRMR) to evaluate model fit, with values ≤ 0.08 considered acceptable. This study reported SRMR within the recommended threshold, indicating a good fit between the data and the model (Hair et al., 2021). This evaluation ensures the reliability and validity of the model, allowing for a robust interpretation of the relationships between constructs.

FINDINGS AND DISCUSSION

Based on the results of the questionnaire distribution, it can be seen about the demographic profile of respondents in banking in Indonesia, which describes the characteristics of respondents regarding gender, position/title, and educational background. Furthermore, the characteristics of respondents can be observed as follows:

Table 1. Demographic characteristics of respondents

	Frequency	Percentage
Gender		
Male	29	43,30%
Female	38	56,70%
Position/Title		
Head of Division	16	23.88%
Staff	51	76.12%
Educational Background		
S1	40	59.70%
S2	27	40.30%

Source: Research Result

Based on the table above, it can be seen that the distribution of male respondents is less than that of female respondents. For the position of respondents who filled out the questionnaire, there were 16 people in the position of head of department, and 51 people in the position of staff. For the last educational characteristics, it can be seen in the table that most respondents have an S1 (bachelor's) education level, namely 40 respondents out of 67 respondents. Data analysis using Smart-PLS 3 produced the following full model path diagram as presented in Figure 1 and Figure 2.
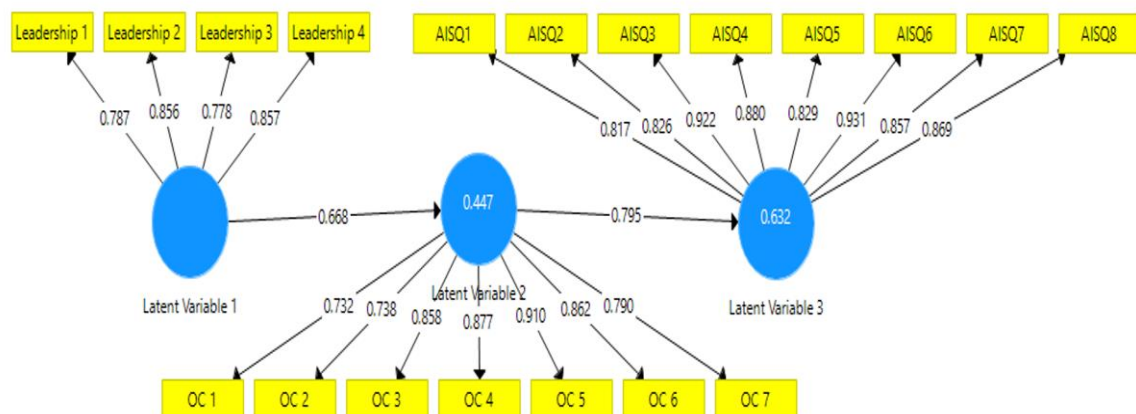

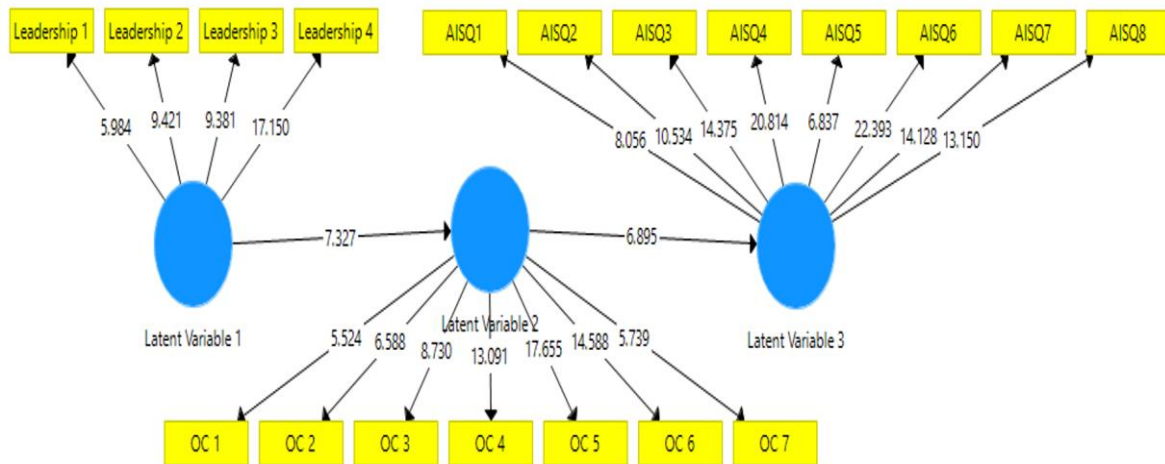**Figure 1.** Path Diagram of The Full Model

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Figure 2. Path Diagram T Statistics

The following table includes validity and reliability, along with coefficient values and acceptance standards:

Table 2. Statistical Results of Latent Variable Indicators

Latent Variable	Indicator	Path Coefficient	t-statistic	AVE	CR	Cronbach's Alpha	standards
Leadership	Leadership 1	0.787	5.984	0.60	0.85	0.80	AVE ≥ 0.50, CR ≥ 0.70, Cronbach ≥ 0.70
	Leadership 2	0.856	9.421				
	Leadership 3	0.778	9.381				
	Leadership 4	0.857	17.150				
Organizational Culture	OC 1	0.732	5.524	0.65	0.90	0.87	AVE ≥ 0.50, CR ≥ 0.70, Cronbach ≥ 0.70
	OC 2	0.738	6.588				
	OC 3	0.858	8.730				
	OC 4	0.877	13.091				
	OC 5	0.826	17.655				
	OC 6	0.867	14.588				
	OC 7	0.790	5.739				
Accounting Information Systems	AISQ1	0.817	8.056	0.70	0.92	0.90	AVE ≥ 0.50, CR ≥ 0.70,

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Latent Variable	Indicator	Path Coefficient	t-statistic	AVE	CR	Cronbach's Alpha	standards
Quality							Cronbach ≥ 0.70
	AISQ2	0.922	10.534				
	AISQ3	0.880	14.375				
	AISQ4	0.829	20.814				
	AISQ5	0.931	22.393				
	AISQ6	0.857	6.837				
	AISQ7	0.869	14.128				
	AISQ8	0.790	13.150				

Source: Data processed by the researchers (2023)

This study identified leadership as a combination of four main variables: visionary direction, employee motivation, decision-making style, and communication effectiveness. Respondents were asked to rate their level of agreement with numerous statements related to leadership qualities using a Likert scale. This assessment produces quantitative measures for certain leadership aspects in organizations. In addition, Organizational Culture is measured using various indicators, such as organizational support, adaptability, mission alignment, and collaboration among team members. Accounting Information System Quality (AISQ) is measured using indicators such as system reliability, data accuracy, user satisfaction, and integration between system components.

The data analysis method used Partial Least Squares Structural Equation Modeling (PLS-SEM), which is designed to handle complex models with latent variables and relatively small sample sizes (Hair et al., 2021). This method allows the analysis of positive and negative path relationships between latent variables and produces T-statistic values to determine the significance of the relationship. The effectiveness of the model is measured through validity and reliability, which are confirmed using convergent validity, discriminant validity, and internal reliability approaches. In the initial analysis, the Average Variance Extracted (AVE) value for each latent variable was above the threshold of 0.50, indicating that the latent variable could explain more than 50% of the variance of its indicators (Fornell & Larcker, 1981). In addition, the Cronbach's Alpha and Composite Reliability (CR) values for all latent variables were greater than 0.70, indicating excellent internal consistency.

The results of the analysis show that leadership has a moderate impact on organizational culture and significantly affects the quality of AIS. The resulting path coefficient between leadership and organizational culture is 0.668, with a T-statistic of 7.327, indicating a statistically significant relationship. Similarly, the relationship between organizational culture and AISQ has a path coefficient of 0.795, with a T-statistic of 6.895, indicating a strong significant effect. These results support the research hypothesis that effective leadership not only forms a healthy organizational culture but also contributes to better accounting information system quality.

The acceptance standards for model validity and reliability include several main criteria. AVE (Average Variance Extracted) must have a minimum value of 0.50 to indicate convergent validity, while Composite Reliability (CR) and Cronbach's Alpha must each be above 0.70 to ensure internal consistency of the indicator (Hair et al., 2021; Fornell & Larcker, 1981). In terms of testing the relationship between latent variables, the minimum T-statistic value is 1.96 at a significance level of 5%. Based on the results of the analysis, the Leadership variable has an AVE of 0.60, CR of 0.85, and Cronbach's alpha of 0.80, indicating good validity and reliability. Organizational Culture has an AVE of 0.65, CR of 0.90, and Cronbach's alpha of 0.87, indicating strong convergent validity and excellent reliability. AISQ (Accounting Information System Quality) obtained AVE 0.70, CR 0.92, and

Cronbach's alpha of 0.90, indicating a very high level of validity and reliability. By meeting all acceptance standards, the proposed model is proven valid and reliable and provides a strong basis for further analysis.

Influence of Leadership on Organizational Culture

Leadership plays a pivotal role in shaping, maintaining, and transforming organizational culture. This study's findings are in line with prior research that emphasizes the positive influence of leadership on culture, particularly through key factors like motivation, value alignment, and the promotion of learning. Together, these elements contribute to improved employee performance, which is closely associated with transformational leadership styles. Previous studies, including those by Hosseini et al. (2020), Harwiki (2013), and Nguyen et al. (2017), have shown that culture does not operate in a vacuum; it is significantly shaped by leadership efforts, particularly those that foster a shared vision, cultivate a strong moral foundation, and establish sound practices throughout the organization. Leaders who clearly articulate a vision for the future help create an atmosphere where organizational culture can thrive, encouraging everyone within the company to work toward shared goals.

This is further supported by David et al. (2023), who stated that transformational leadership fosters innovation within an established organization. Transformational leaders who strengthen both outbound innovation and absorptive capacity may therefore lay the foundation for sustainable growth adaptation. They are seen as individuals who can lead through their own behaviors. They demonstrate how to behave ethically and set more culture expectations and values based on these principles. This results in an atmosphere of loyalty and dedication to the organization among the staff. This is necessary to shape the leaders who can develop a culture of collaboration and integrity, which are essential for performance optimization in complex business environments.

A culture focused on continuous learning is another significant outcome of effective leadership aimed at fostering improvement. Leaders that nurture a setting where employees are encouraged to grow both personally and professionally empower their organizations to better adapt to changes and ensure long-term resilience. This culture of constant development serves as a strength for the organization, enabling it to remain competitive and meet challenges with confidence. When leadership succeeds in building a healthy culture—one defined by common beliefs, values, and expected behaviors—it establishes a solid foundation that advances both individual growth and the organization's strategic goals. In the end, an effective culture nurtured by consistent and clear leadership equips organizations with the resilience and flexibility they need to respond to challenges, capitalize on opportunities, and maintain success in a continuously evolving landscape.

The Influence of Organizational Culture on Quality of Accounting Information Systems

Finally, these results suggest that the influence of organizational culture on the quality of AIS is a crucial factor, as previously explained. A similar finding was reported by Wisna (2015), who found that the effectiveness of AIS in university finance departments is determined by the culture. In a related manner, Kwarteng and Aveh (2018) revealed that the cultural elements of mission, flexibility, and consistency influence AIS performance. Napitupulu (2018) stated that corporate culture affects management accounting systems in Indonesian State-Owned Enterprises, and Amar (2020) states a "clan" culture can improve IS strategic alignment during ERP implementation, especially through internal communication and collaboration. Organizational culture—the values, norms, beliefs, and behaviors of its members— directly influence the performance of an AIS. A company culture that promotes collaboration, transparency, and open communication makes it easier for data to be shared among all, so top-quality accounting systems can deliver company

performance metrics and report them accurately. By contrast, if they are not open, resistance and mistrust will naturally arise, reducing AIS performance. To pivot AIS to meet these needs, organizational culture changes that allow for more innovation and flexibility in a rapidly evolving business environment are essential. Organizational culture will identify the quality of the AIS, yet other elements such as policies and procedures and technology are required to create efficient accounting systems. The integration of these cultural elements with sound practices and fitting technology equips for crafting a high-quality AIS that fulfills its strategic aims and improves operational effectiveness.

CONCLUSIONS

This study provides evidence that organizational culture has a direct and significant influence on the quality of accounting information systems (AIS). A positive organizational culture will support a quality AIS that is characterized by collaboration, openness, and innovation. The results of the study found that a strong communication culture and good teamwork in an organization can help develop an AIS that is accurate, efficient, and adaptive to changes in the business environment. Continuing this, leadership also plays an important role in forming and maintaining this culture. Leadership that agrees with organizational goals and cultural values improves AIS performance and overall organizational productivity. From the results of the study, it can be said that culture is only one of several factors that influence AIS quality. Policies, procedures, and technology are also important determinants of AIS effectiveness in supporting organizational goals.

The theoretical implications of this study emphasize the role of leadership as an initiator of culture formation that directly affects AIS performance. This study conforms to transformational leadership theory, which suggests that leaders can effectively create a culture that supports AIS excellence by inspiring a shared vision, encouraging collaboration, and spurring innovation. In this regard, this study contributes to the literature by integrating organizational culture as a link between leadership and AIS. This insight broadens the understanding of the relationship between leadership, culture, and information systems in the accounting context.

From a practical perspective, this study highlights the importance of building a strong team culture and supporting innovation to improve AIS quality. Leadership should focus on creating open communication channels, eliminating departmental silos, and encouraging collaboration between accountants, finance professionals, and IT teams. This collaboration allows AIS to effectively respond to organizational needs and adapt to changing technologies and regulations. Organizations are also advised to invest in employee training and development programs to better understand and use AIS more efficiently. Well-trained employees not only ensure data accuracy and drive system adaptability, thus creating a culture of continuous improvement. In addition, implementing well-structured policies and procedures ensures standardization in data management, system stability, and security, all of which are essential to maintaining AIS reliability.

In summary, an organizational culture driven by strong, collaborative, open, and innovative leadership contributes to AIS quality by improving data accuracy, adaptability, and decision-making capabilities. By prioritizing the alignment of leadership with organizational culture and complementing it with solid policies, procedures, and technology investments, organizations can achieve an AIS that not only supports current operations but also ensures long-term competitiveness   and   growth.

LIMITATION OF RESEARCH

Knowledge is obtained through the five senses and becomes science when it is compiled systematically and proven empirically. In the development of accounting science, especially accounting information systems, research shows that leadership influences organizational culture

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and impacts the quality of accounting information systems in Indonesia. Therefore, to enhance the replicability and generalizability of this research, future studies should apply the same methodology to different units of analysis and samples, thereby strengthening the validity and broader acceptance of the findings; additionally, given that this study does not encompass all variables influencing organizational culture and the quality of accounting information systems, researchers are encouraged to explore additional factors such as e-commerce, business processes, and management commitment, while ensuring that the questionnaire effectively captures respondents' operational realities to minimize discrepancies between actual phenomena and survey results.

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