

Analysis of The Influence of Accounting Information System and Leadership Style on Performance of Employees in National Poultry Farming Company

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Article's History:

Received 5 Agustus 2023; Received in revised form 5 September 2023; Accepted 11 September 2023; Published 1 Oktober 2023. All rights reserved to the Lembaga Otonom Lembaga Informasi dan Riset Indonesia (KITA INFO dan RISET).

Suggested Citation:

Wardhani, W. N. R., Suherman, A., Ariani, D., Nururly, S., & Rahmawati, H. U. (2023). Analysis of The Influence of Accounting Information System and Leadership Style on Performance of Employees in National Poultry Farming Company. JEMSI (Jurnal Ekonomi, Manajemen, Dan Akuntansi), 9 (5). 2152-2156. <https://doi.org/10.35870/jemsi.v9i5.1563>

Abstract:

The era of globalization, which increases information technology, has increased competition in the business world. Companies in this era are increasingly complex and competitive. Every business must be prepared to deal with technical advancements, all consumer wants, and fierce rivalry from other businesses. Companies need a solid plan if they wish to survive the competition. The purpose of this study is to examine how leadership style and the caliber of accounting information systems affect employee performance. This study makes use of first-hand information gathered via accountant survey data. Nonprobability sampling was the method of selection that was employed in this study. This study adopts a quantitative methodology and makes use of IBM SPSS and non-parametric statistical analysis techniques. The test results demonstrate that leadership style and the caliber of the accounting information system are key determinants of employee success.

Keywords: accounting information systems, leadership style, employee performance, information system quality.

Introduction

The era of globalization, which increases information technology, has increased competition in the business world. Companies in this era are increasingly complex and competitive. Every business must be prepared to deal with technical advancements, all consumer wants, and fierce rivalry from other businesses. Companies need a solid plan if they wish to survive the competition. Almost every business uses technology as one of their methods for efficiently managing and utilizing information. Information technology is a choice because it can efficiently complete tasks, foster innovation, and quickly address problems. A person can use information technology to execute duties connected to information processing and to work with information. Apart from that, the role of information technology

is not only for organizational needs but also for individual needs. For organizations, technology can be used to achieve a competitive advantage, while for individuals, technology can be used to make work easier and more complete (Astusi & Dharmadiaksa, 2014).

A corporation can excel at acquiring information fast, flexibly, effortlessly, and precisely by using an information system, which can be used by numerous parties. At this point, the necessity for timely and accurate information is critical. For a business, having a high-quality information system is advantageous. An accounting information system that is computer-based is one of the information technologies instruments that can benefit a business and its finances. In the age of globalization, one of the things that businesses must do is implement computer-based accounting information systems. The accounting information system will provide a practical way for employees, especially accountants, to produce data and information that is reliable, structured, and complete. With information systems, companies can also save time and money when obtaining information or processing data. An accounting information system is an information system that can convert business transaction data into financial information for its users. Accounting information systems support organizational activities, which include: company infrastructure, which generally helps with financial accounting, law, and general administration of the organization; human resources, especially in the process of recruiting, controlling, training, and compensating employees; company technology or infrastructure, such as financial products and services provided by the company; purchasing, marketing, and sales management (Wardhani & Widodo, 2020).

Accounting information systems are, of course, very important for the long-term sustainability of a company. However, computer-based AIS is not free from problems and obstacles in its use. Of course, with the drastic development of technology, it provides opportunities for companies to use existing technology to make work easier in the company. However, because cyber concerns are present in every activity, using computer-based accounting information systems also carries some very substantial risks. In 2014, CNN Indonesia reported unpleasant news from the Japanese technology company Sony, where the company had to postpone its third quarter 2014 financial report because it received a major cyber-attack on its subsidiary, Sony Pictures Entertainment, which is based in Los Angeles, United States. The cyberattack resulted in most of Sony Pictures' financial and accounting applications being disrupted. Another problem emerged at the world's largest accounting company. One of the largest accounting companies in the world, Deloitte, became the victim of a hacker attack in October 2017. The attack carried out was considered to be a series of hacking actions aimed at large companies and organizations around the world. Previously, hacker attacks also occurred during the hacking of Equifax, which is a Securities and Exchange Commission and credit agency (Wardani, 2020).

Literature Review

If the user has confidence in the system, using an accounting information system can be done effectively. Employee productivity is anticipated to rise as a result of the company's adoption of accounting information systems, which will assist this activity. Technology, especially computer technology, has the ability to enhance both individual and organizational performance. Performance is the outcome of an employee's ability to do work in terms of quality and quantity while adhering to the tasks assigned to him. Employee performance is primarily influenced by three variables (Yusuf & Suherman, 2021). The first three considerations are the worker's aptitude, the level of effort put forth, and organizational or corporate backing for the task delivered. Employees must work in line with the organization's work program, which demonstrates the level of organizational performance in attaining the organization's vision, mission, and goals. This is true in terms of employee performance (Suherman, 2021). Organizations must be able to revive the enthusiasm of their employees because individual goals can significantly influence organizational goals. Leadership, therefore, becomes an important backbone in building an employee performance climate that provides space for employees to feel free but also responsible. Without good leadership, employees and organizations will have difficulty achieving organizational goals (Buana & Wirawati, 2018).

The implementation of information systems must also be supported by the quality of the information infrastructure. Problems such as power outages, system errors, internet interference, and data delays make information systems ineffective and inefficient. The problems that arise require all company activities to wait for the problems to be resolved, thereby hampering the use of the system (Dita & Putra, 2016). In the process of optimizing

employee performance and infrastructure qualifications, the right leadership style is needed. Particularly in the age of open information, one of the variables that can give employees direction is leadership style. In the field of work, it is claimed that a person can function at their best if his leader has positive work influence over him. A leader is a person with the power to organize and direct his subordinates in carrying out a portion of their work in order to accomplish organizational goals (Hama et al., 2020). In several cases regarding leadership style and employee performance, such as the phenomenon described in previous research in one logistic company, the role of leaders in increasing employee performance is very large. A leader as a leader, as a respected person, as a liaison between others and with customers, as a decision-maker, as a spokesperson, and also as a party who monitors and supervises the work of employees (Mahdayanthi & Astuti, 2020).

Methodology

The population is the entire research object. If someone wants to research an element in the research area, then the research is population research. In this study, nonprobability sampling was the method of choice for sampling. Only accountants were included in the author's sample for this study. Researchers employed both field research and library research to get the data for this study. A questionnaire that has been created by researchers and circulated via social media channels including email, WhatsApp, etc. is the main source of data for this study. Researchers directly interviewed accounting managers as part of this study. With no intention of reaching broad conclusions, descriptive statistics are used to examine data by describing or illuminating the data as it has been gathered. In this study, descriptive statistics can be used to describe the characteristics of each research variable, including the minimum, maximum, mean, standard deviation, and N, which is the total number of respondents, in order to describe the research findings. The Pearson correlation approach was used in this study's validity assessment. The IBM SPSS 27 was used to calculate the bivariate correlation test.

Case studies

According to the findings of the hypothesis test on the impact of SIA on employee performance, SIA has a significance level of 0.001 ($\text{Sig} < 0.05$), which denotes a significant value less than 0.05. The first hypothesis (H1) is accepted; it can be inferred that AIS has a considerable impact on employee performance. According to this study, the e-journals used by employees as part of the information accounting system's integration feature may combine all of its parts and work together to provide the necessary data. Likewise, the sub-systems available in the e-journal system are able to produce accounting information that is well interconnected. This is also consistent with the findings of an interview with the accounting manager, who stated that connecting to all current system components and receiving accounting information with ease are two advantages of high-quality system integration. E-journals play a part in the flexibility of the accounting information system; however, it is not a major one. This is consistent with the findings of accounting managers' interviews, which revealed that everything must go through a procedure before a system can adjust swiftly. The e-journal used as a reporting system is currently a new system that still needs adjustments because previously, accounting staff still used journal templates as a system for inputting accounting data. However, the e-journal system can still help accountants prepare financial reports.

In the easy-to-use aspect, the results of the interview with the accountant manager stated that this new accounting system is indeed able to make work as an accountant easier. Because when you input data into the system, the system will connect the data to other components. This convenience should indeed be provided by a system. In the aspect of accessibility, research results show that 50% of accountants agree that the AIS application used can be accessed easily within the company so that it can produce the required information. The simplicity (accessibility) of the used accounting information system might thus make it easier for the accounting staff to prepare financial reports. The findings of this study support earlier research that demonstrates a good and significant impact of an accounting information system on employee performance. The value of an integrated accounting information system can unquestionably offer convenience to corporate employees.

In line with the TAM (Technology of Acceptance Model) theory, which emphasizes two factors regarding the

acceptance and use of a system, namely building perceptions of ease and usefulness in using a system. In the TAM theory, it is explained that an individual can be said to believe in these two perceptions if he is able to accept a system that he uses that is considered to help make his work easier. Meanwhile, in relation to the theory of planned behavior, it shows that the control behavior of the system used is able to generate acceptance behavior towards the accounting staff who use it and is able to help make their work easier. Based on the Theory of Planned Behavior, an integrated accounting information system (AIS) is able to generate positive behavior towards employee performance in preparing financial reports. Systems that are connected to the information needed by employees give rise to subjective norms (perceptions that influence intentions), which influence work intentions so that they are able to carry out their work well. The findings of this study contradict earlier research, which found that the effectiveness of an organization's personnel is not much impacted by the caliber of its accounting information systems.

The findings of the hypothesis test on the relationship between leadership style and employee performance indicate that the relationship is significantly influenced by leadership style, as indicated by the significance value of $0.025 > 0.05$. The second theory (H2) is believed to be true. According to research, a laissez-faire style of leadership can boost worker productivity. This is proven by the results of a questionnaire distribution that states that 70% of employees agree that leaders need to give employees freedom to solve problems that occur, 90% of employees agree that leaders need to give employees freedom in evaluating their own work, and 55% of employees agree that leaders can let their employees work on their own. It follows that a laissez-faire leadership style is the best one for staff members who are seen to be able to increase employee performance in carrying out their duties. In research conducted, 70% of employees did not agree with the attitude of a leader who was too strict towards his employees. So, this autocratic style is not considered the ideal type of leader for employees. Thus, the autocratic attitude possessed by leaders is also able to influence employee performance.

The findings of this study are consistent with earlier studies, which demonstrate that an employee's performance at work is not much impacted by a leader's autocratic behavior. According to the Theory of Planned Behavior (TPB), if a person is certain they will act in a certain way, they will. As an employee, of course, you have the ideal figure of a leader who is considered capable of fostering a sense of responsibility for the work you do and avoiding burnout at work. The emergence of confidence in employees needs to be built by knowing the ideal type of leader who is expected to shape good employee performance. According to this study, an authoritarian leadership style is not the best for motivating workers, hence it has little effect on raising productivity. According to TAM theory, however, it appears that employees do not support the authoritarian leadership style. This study runs counter to other studies' findings, which demonstrate that autocratic leadership style, communication, and job motivation all have an impact on employee performance.

Conclusion

The hypothesis is accepted since there is a significant relationship between accounting information system quality and employee performance. The idea is accepted because leadership style has a major impact on employee performance. Even though the accounting information system is not the only tool that can be used to make financial reports, ease of adaptation to the accounting system is essential for an employee who works as an accountant. However, the convenience and benefits that can be obtained are also not small. Apart from that, if employees feel that there are still problems with the information system provided by the company, they are expected to carry out a joint evaluation to improve the system. Accounting information systems are one of the tools used in completing financial reports. In improving the function of the AIS used, it is necessary to pay attention to the integration of existing components so that they can be connected to each component related to accounting reports. Apart from that, leading a company is not an easy thing. Giving freedom to employees can be a consideration for leaders so that employees are able to develop their creativity without being pressured.

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