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Study Title: The Influence Of Leadership To Accounting Information System Quality

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ABSTRACT

Most organizations charity managers in Indonesia does not understand the importance of quality accounting information systems for the organization, so it affects on the low quality of accounting information. This is greatly needed to reach the highest charity potential. Good quality charity information systems have to be supported by the rightful leadership so that it increases the quality of accounting information system. The phenomenon that occurs in the organization in Indonesia shows the low quality of accounting system information.

This study was conducted to seek the truth through testing that shows the influence of leadership on the quality of accounting information systems. The data used was obtained through a survey by distributing a questionnaire to 50 organizations charity managers recorded and active in the Forum Organisasi Zakat (FOZ), statistically processed using LPS.

The research method used explanatory research method, to get answers to basic cause and effect by analyzing the causes of problems in the quality of accounting information systems.

The results showed that the problem is not due to the leadership quality of accounting information system are not optimal.

Keywords: Leadership and Quality of Accounting Information Systems

1. INTRODUCTION

Accounting information system is a collection of resources, such as human and equipment designed to alter financial data and other data into information (Bodnar et. Al., 2004: 3). System quality information is an information system that ease of use is to be clear and understandable (Guriting and Ndubisi, 2006: 7), usefulness meaning that it can assist the user in doing his job (Moller and Chardhry, 2011: 81), adaptability which emphasizes the ability to manage internal and external changes (Tavana, 2011: 1) and integrated means integrated information system on the basic parts of the system to achieve better function in line with expectations (Norman, 2007: 20). Mentioned that the risk of the chain will appear, such as the discrepancy between the information on the lower level management, middle and upper management, even external users, for something similar (Azhar Susanto, 2008: 63).

A phenomenon that occurs indicates that the integration of information systems in organizations charity managers is not maximized (Irfan Syauqi Beik, 2010). Meanwhile (Elysee and Born, 2012: 3) states that the leadership determines the quality

of accounting information system. Dick Abel (2008: 13-16) says that leadership is talking about, which is the outward expression of the character of the mind, where the character is fundamental to motivate people in their daily activities. Covey (2009: 34-39) adds that a leader is required to continually learning, being service oriented, concerned leads life balance and exercises for renewal. Then seen leadership style, according to McShane and Glinov (2010: 366) includes a directive leadership style, supportive, participative and achievement-oriented.

2. LITERATURE REVIEW

Leadership

Colquitt et. al. (2011: 451) states that leadership is the use of power and influence to direct the activities of subordinates in achieving its objectives. Similar opinion was expressed Ivancevich et. al. (2011: 440) that leadership is a process of influencing the organization's efforts to achieve the relevant objectives. Further Ho (2009) says that leadership is about intentionally influencing followers to move in a desired direction. Next Jackson et. al. (2000) mentions that leadership is the focus of the interaction between the properties and behavior of leaders with a situation where the leader is, which includes subordinate and organizational culture.

Dimensions and indicators used in this study are continually learning (Covey, 2009). The indicator is seen and heard of the incident, both directly and through the literature (Covey, 2009: 34-39). Service oriented service-oriented ie where the lead is on a mission and serve others (Covey, 2009: 34-39). Lead life balance (Covey, 2009: 34-39; Tripathi and Reddy 2006: 124). The indicator is active in community activities and have a lot of interest (Covey, 2009: 34-39; Tripathi and Reddy 2006: 124). Exercises for renewal. The indicator is an attempt to refresh their physical, mental (with respect to mind), emotions (with respect to the process of maturation / learning) and spiritual (Covey, 2009: 34-39)

Accounting Information System

Azhar Susanto (2008: 72) defines that the accounting information system as a collection (integration) of sub-systems / components both physical and non physical are interconnected and cooperate with each other in harmony to process transaction data related to financial problems become financial information. The next opinion said by Bagranoff (2010: 5 and 8) that an accounting information system is a collection of the data and processing procedures that creates the needed information for its users. Similar opinion raised by Bodnar et. al. (2004: 3) that the accounting information system is a collection of resources, such as human and equipment designed to alter financial data and other data into information. Such information is communicated to decision makers.

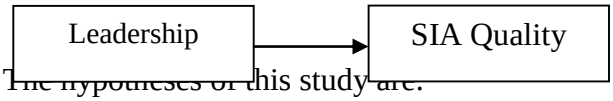
Dimensions and indicators of the quality of accounting information systems used in the study, namely ease of use (Peter, 2008; Jones and Teevan, 2007: 199) with an indicator system is easy to use (Khosrow-Pour, 2003: 159; Guriting and Ndubisi, 2006: 7) and the system clear (Guriting and Ndubisi, 2006: 7; Leung, 2003: 393). Usefulness is developing the mindset of users that the system can help users in the work (Lee, 2012: 127; Zaied, 2012; Moller and Chardhry, 2011: 81). Adaptability (Zaied, 2012; Tavana 2011: 1; Tolio, 2009: 5) with an indicator system to adapt to technological changes (Tolio 2009: 5; Raouf and Ben-Daya, 1995: 107; Jha, 1991: 8) and the system easy accessible (Andresen, 2006: 46; Lazar, 2002; Ben-Raouf and Power, 1995: 107)

3. FRAMEWORK OF THOUGHT

The Quality of Leadership Affects the SIA

Leadership has an important effect on the quality information system (Kaushal, 2011). The same thing is said Elsyee (2012) that leadership is a factor that most support to information systems. This was confirmed by Strong and Dicicco (2010), which states that, good system supported by top management and good leader.

Next Cho et. al. (2011) states that leadership is positively related to quality information systems. Similar opinion said by Harbin et. al. (2011), which reveals the effectiveness of leadership support system quality information on the entire life cycle of the company.



The hypotheses of this study are:

Leadership effect on Quality of Accounting Information Systems

4. RESEARCH METHODS

The method used is descriptive and explanatory research method. The target population of this research is a business organization that is registered in the Forum Organization Zakat. Samples were obtained as much as 38 OPZ. Reasons set population due Zakat Management Organization is an organization related to public funds, where information on OPZ system that generates the information is still not qualified, while the funds raised are public funds that must be accounted for.

The method used in data collection was survey method with a questionnaire by mail and email. Data analysis was carried out through (i) descriptive analysis to explain the characteristics of the studied variables in order to support troubleshooting to obtain advice operationally; (ii) through the analysis of structural equation modeling (Structural Equation Model-SEM) in order to answer the problem formulation, and answer the hypothesis.

5. RESULTS AND DISCUSSION

Response rate obtained for 86% of the sample size or 76% of the target population. Results of the study are shown in Table 1. Descriptive obtained actual score for a style of leadership that runs on OPZ is supportive and participative, actual score for the accounting information system 69.58%.

Table 1
Descriptive Result and GoF for Outer Model

VARIABLE	DIMENTION	Mean Score	% Score	% Score Variabel	Loading Factor	T Stat	CR	AVE	Stad Dev	Data Var
Leadership	*Continually learning*	2,82	Supportive		0,656	5,306	0,825	0,543	2,13	Large
	Service Oriented	2,92	Supportive		0,804	15,463			1,94	
	Lead Balance Life	3,04	Partisipative		0,711	7,970			1,93	
	Exercise for Renewal	3,02	Partisipative		0,767	11,389			3,72	
The Quality of SIA	*Easy of use*	3,61	72,19	69,58	0,794	10,269	0,884	0,657	1,40	Medium
	Usefulness	3,76	75,18		0,853	17,930			1,45	
	Adaptability	3,32	66,40		0,841	19,950			1,33	
	Integration	3,23	64,56		0,748	14,728			1,57	

Measurement models indicate that the model is acceptable because Convergent validity (correlation between scores to construct item score) shows outer loading: 0.656 to 0.853 (manifest variables reflect the latent variable is high enough). And statistical test for outer tkritis models show thitung above 1.96 (except simple dimension). Discriminant validity (validity of the construct formed) consisting of the Average Variance Extracted (AVE) 0.543 to 0.657 for the leadership and accounting information system (recommended> 0.5), and composite reliability (CR)> 0.70. Results smart PLS for inner models indicate that the test results match the model for inner model (structural model) hypothesis is accepted (thitung> tkritis 1.96.)

Contribution of exogenous variables endogenous variable quality of leadership of the SIA is of 7.4%, indicating that the quality of the SIA can be explained by 7.4% by the leadership variables. The research findings show that the top leadership has not fully contributes to the quality of the SIA. The second hypothesis testing results show that the value of t count (2.905) is greater than tkritis (1.96) this means that there is a leadership influence on the quality of accounting information systems at OPZ. The more appropriate leadership style that is applied then the quality is also a system of accounting information.

The research findings on the quality of the SIA shows that, the function of applications running on OPZ yet well integrated. OPZ have to re-input the data based on the current account obtained from a bank. Charity payment through ATM and Internet banking is not necessarily integrated with applications running on OPZ.

6. CONCLUSION

Based on the phenomenon, the formulation of the problem, hypotheses and research results, the authors draw the conclusion that the leadership affects the quality of the SIA. SIA quality problems that have not been well occur because of the style of leadership that is being run is not yet fully in line with expectations.

7. SUGGESTION

Leaders must work harder and smarter to grow the motivation and creativity of the employees in their activities. What an employee should do does not always have to be exemplified first by the leader but the leader can motivate employees to think and act creatively and innovatively. This of course takes the role of leadership in directing subordinates / employees to be able to create their own.

Associated with the availability of accounting information systems hardware, software, procedures, database and network communication technology which is adequate (integrated) should be considered to be improved according to user needs (zakat). Then Charity management organizations also need to optimize network access to any information communication technology in the form of Charity program innovation, financial reporting, mapping the region and other matters related to the Charity can be accessed easily. Then it is necessary to provide adequate application systems and optimally integrated in order to provide maximum services particularly to the muzakki. This becomes particularly necessary when returning to the initial intention to maximize the potential of large zakat. Muzakki spoil the tithe is the price that must be paid either by force, especially the idea of time.

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