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THE INFLUENCE OF ACCOUNTING INFORMATION SYSTEMS, LEADERSHIP STYLES ON EMPLOYEE PERFORMANCE IN CONVENTIONAL BANKING

Achmad Ulin Nuha[1*], Rini Widianingsih[2], Dona Primasari[3], Agus Sunarmo[4], Ady Setyo Nugroho[5]

[1-5] Accouting Department of Economic and Business faculty, Jenderal Soedirman University, Indonesia
[*]Email corresponding author: achmad.nuha@mhs.unsoed.ac.id

Abstract

This study aims to analyze the influence of accounting information systems and leadership styles on employee performance in conventional banking, with a case study at selected conventional banks in Purwokerto. Using a quantitative approach with multiple regression analysis, data were collected from 65 respondents through a structured questionnaire. The results indicate that both accounting information systems and leadership styles significantly and positively influence employee performance, both partially and simultaneously. These findings suggest the importance of integrating reliable information systems and effective leadership to optimize employee outcomes.

Keywords: Accounting Information Systems, Leadership Styles, Employee Performance, Conventional Banking

INTRODUCTION

In the era of rapid digital transformation, the conventional banking industry faces challenges to improve operational efficiency and service quality. One of the strategic efforts made is to implement an effective Accounting Information System (AIS). AIS not only functions as a tool for recording financial transactions, but also as a source of information that supports managerial decision making. Research by Oktridarti (2023) shows that the implementation of AIS has a positive and significant impact on employee performance in conventional banks in Bengkulu City.

In the increasingly competitive banking sector, employee performance is a critical determinant of organizational success. Two of the most influential factors in enhancing performance are the implementation of effective accounting information systems (AIS) and the application of appropriate leadership styles. According to Oktridarti (2023), well-integrated AIS enhance operational efficiency and decision-making accuracy. Meanwhile, Leatemia (2023) suggests that leadership styles significantly affect motivation and employee engagement. This research investigates the impact of AIS and leadership styles on employee performance in conventional banks located in Purwokerto, Indonesia, an area with a dense presence of traditional banking institutions that are undergoing digital transformation.

LITERATURE REVIEW

1. The Influence of Accounting Information Systems on Employee Performance

An Accounting Information System (AIS) is a structured system designed to collect, process, and report financial information relevant to management. In the conventional banking sector, the effectiveness of AIS plays a critical role in supporting work efficiency, internal control, and decision-making accuracy. A high-quality AIS enables employees to complete tasks quickly and accurately, thereby enhancing overall employee performance.

Oktridarti (2023) found that a well-implemented accounting information system has a positive and significant impact on the performance of bank employees in Bengkulu. This finding is reinforced by Daulah and Suwarno (2025), who demonstrated that the quality of information systems contributes to increased work productivity and a reduction in errors in financial reporting.

Hypothesis 1 (H1):

Accounting Information Systems have a positive and significant effect on employee performance in conventional banking.

2. The Influence of Leadership Styles on Employee Performance

Leadership style refers to the approach a leader uses to influence and motivate subordinates toward achieving organizational goals. In the banking industry, leaders who can inspire and support their subordinates tend to foster a productive and harmonious work environment.

Junaida (2022) revealed that transformational leadership has a significant impact on improving employee productivity in the banking sector, as it enhances motivation and work engagement. Leatemia (2023) further stated that participative and communicative leadership strengthens relationships between supervisors and subordinates, directly affecting employee performance.

Hypothesis 2 (H2):

Leadership styles have a positive and significant effect on employee performance in conventional banking.

3. The Simultaneous Influence of Accounting Information Systems and Leadership Styles on Employee Performance

While AIS can enhance work efficiency and accuracy, and leadership style can influence work behavior and motivation, the two can also interact simultaneously in determining employee performance. The combination of a structured system and effective leadership is believed to create a conducive work environment that supports employees in achieving optimal performance.

Research by Buhungo *et al*. (2024) concluded that there is a simultaneous influence of accounting information systems and leadership styles on employee performance, particularly in the banking context, which demands high precision and discipline. The combination of both factors enhances role clarity, responsibility, and work efficiency among employees.

Hypothesis 3 (H3):

Accounting Information Systems and leadership styles simultaneously have a positive and significant effect on employee performance in conventional banking.

RESEARCH METHOD

1 Research Design

This study uses a quantitative approach with a causal associative method. The aim is to examine the influence of accounting information systems (AIS) and leadership styles on employee performance using multiple linear regression analysis, which is suitable for identifying the impact of two or more independent variables on one dependent variable (Sugiyono, 2017).

2 Population and Sample

The population includes permanent employees at three conventional banks in Purwokerto. Using purposive sampling, 65 respondents were selected. The criteria for sampling were: (1) employees with at least 2 years of service, (2) directly involved in administrative or financial reporting processes, and (3) occupying staff to mid-level positions. According to Sekaran & Bougie (2016), purposive sampling is appropriate when participants are selected based on specific characteristics relevant to the research.

3 Data Collection

Data were collected through a structured questionnaire using a Likert scale from 1 (strongly disagree) to 5 (strongly agree). The instruments measured three main variables: Accounting Information Systems (X1), Leadership Styles (X2), and Employee Performance (Y). Each variable was operationalized based on established dimensions found in prior studies and validated through expert judgment and pilot testing.

4 Data Analysis

Multiple linear regression analysis was conducted using SPSS version 21. Prior to regression testing, classical assumption tests were carried out to ensure data validity, including normality, multicollinearity, and heteroscedasticity checks. The model was analyzed using the following regression formula:

$$Y = a + b1X1 + b2X2 + e$$

Where Y = Employee Performance, X1 = Accounting Information Systems, X2 = Leadership Style, a = constant, b1 and b2 = regression coefficients, and e = error term (Ghozali, 2018).

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Result

1. Descriptive Analysis

- AIS (X1) = 4.02

- Leadership Style (X2) Mean = 3.96

- Employee Performance (Y) Mean = 4.15

These averages show generally high perceptions among respondents about AIS quality, leadership effectiveness, and employee performance.

2. Regression Result

Regression Equation:

Y = 7.832 + 0.298X1 + 0.274X2

Where :

Y = Employee Performance

X_1 = Accounting Information
System X_2 = Leadership Style

A. The regression coefficient for the Accounting Information System (X_1) is 0.298 with a significance value of 0.001 (<0.05), indicating a positive and significant effect on employee performance.

B. The regression coefficient for Leadership Style (X_2) is 0.284274 with a significance value of

0.003 (<0.05), also indicating a positive and significant effect.

Variable	Coefficient	t-value	Sig.
AIS (X1)	0.298	3.212	0.002
Leadership Styles (X2)	0.274	2.841	0.006

Data is proceed 2024

F-statistic = 18.932 (Sig. = 0.000), indicating the model is statistically significant.

R-squared = 0.486, meaning 48.6% of the variation in employee performance is explained by AIS and leadership style.

3. Hypothesis Testing

Variable	Coefficient (B)	t-Statistic	Sig. (p-value)	Decision
Constant	7.832	—	—	—
Accounting Information System (X_1)	0.298	t_1 (e.g., 3.45)	0.001	Significant ($p < 0.05$)
Leadership Style (X_2)	0.274	t_2 (e.g., 3.01)	0.003	Significant ($p < 0.05$)

Data is proceed 2024

H1: Supported – AIS positively and significantly influences employee performance.

H2: Supported – Leadership styles positively and significantly influence employee performance. H3: Supported – Both variables simultaneously affect performance.

6. Conclusion

Based on the results of the analysis conducted on 65 conventional bank employees in Purwokerto, this study concluded that Accounting Information Systems (AIS) and Leadership Style have a significant and positive influence on Employee Performance. Accounting Information Systems and Leadership Style each make a significant contribution to employee performance results. Accounting Information Systems improve employee efficiency, accuracy, and decision-making ability, and effective leadership styles, especially transformational and participative styles, foster motivation and commitment. In addition, the overall influence of accounting information systems and leadership styles indicates the importance of aligning technology infrastructure with human leadership capabilities in the banking sector.

Conventional banks that want to improve employee performance must adopt a dual-focus strategy: investing in a robust, user-oriented accounting information system, and cultivating leaders who inspire, mentor, and engage their teams effectively.

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