

Effect of Leadership and Application of Accounting Information Systems on the Quality of Financial Reporting (Surveys at the Data Processing Center and Tax Receipts Center of the Directorate General of Tax, Ministry of Finance of the Republic of Indonesia)

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Key words: Leadership, accounting information systems, quality of financial statements, application, tax revenue

Abstract: This study aims to determine the effect of leadership and application of accounting information systems on the quality of financial statements (surveys in the data processing center and tax revenue center of the Directorate General of Taxation of the Ministry of Finance of the Republic of Indonesia) where this type of research is quantitative research in the form of explanatory, quantitative research is a form of explanatory or problem solving model and analysis conducted using statistical analysis empirically to examine the relationship between research variables with the population in this study are employees in the data processing center and income center taxation directorate general taxation ministry of finance of the Republic of Indonesia) 80 people and with a sample that used in this study were 67 respondents. Based on the results of the study it can be concluded that there is an influence of leadership and application of accounting information systems on the quality of financial statements (survey at the data processing and taxation center of the Ministry of Finance of the Directorate General of Finance of the Republic of Indonesia).

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INTRODUCTION

All organizations are seeking to increase their profit ability and revenues through the utilization of available resources and make quick decisions based on correct and accurate information in a timely manner which in this matter has increased the importance of management information systems, this is not limited to private sector companies only but also the governmental organizations

are seeking to achieve the same previous goals and to contribute to the balance of payments of these organizations. Accounting information^[1]. In the majority of cases (at least on the large European stock markets) listed companies own one or more subsidiaries and therefore are obligated (through national accounting legislation as well as stock exchange regulations) to prepare consolidated financial statements for the group they own. At the same time, as legal persons, companies

are legally obligated to present individual financial statements^[2]. From the results of BPK's examination of the report local government finances in the form of opinions, The BPK also issues audit reports on Internal Control Systems (abbreviated as SPI) at each entity examined in the evaluation BPK among them found 754 cases of weakness SPI due to weakness of the control system accounting and reporting. Case finding The foregoing indicates that it still exists problems in the process of accounting transformation public sector in Indonesia, hope for the functioning Accounting in order to reduce corruption and Collusion, increasing efficiency and effectiveness and realize transparency and accountability it turns out that the management of state finances is still not can show its contribution to the maximum. The phenomenon shows that the demands community towards the implementation of accountability publicly by government organizations, both the Government Central and Local Government increasingly strengthen with regard to that matter creation public accountability must be implemented in the system and government accounting standards to be able to create good governance. Good governance often interpreted as good governance by organizing development management responsible and in line with principle democracy and an efficient market, avoidance misallocation of investment funds, good corruption prevention politically and administratively and running budget discipline^[3].

Literature review: Literature study or also called literature review is a description of the theory or description of the literature that is relevant to a particular field or topic that is very useful for us in knowing and defining a variable and is an important part of research that we must do before entering into research methodology, analysis discussion and also conclusions. There are three important variables in this study that will be studied including leadership, accounting information systems, quality of financial statements

Accounting information system: The Accounting Information System sub-system is processing financial transactions and non-financial transactions that directly affect the planning of financial transactions. For example, change the customer's name and address that is processed by the accounting information system to save the customer's current file. Financial problems, finance the change provides customers with important information for processing future sales. General information is the process of compiling, submitting, formatting and presenting information to users. Information can be in the form of operational documents such as sales orders, structured reports, or messages on a computer screen. Related to physical form, useful information has characteristics such

as Relevance. The contents of the report or document must agree to the purpose. This could be to support manager's decision or clerk's job. We have agreed that it is only data that is relevant to user actions has informational content. Therefore, the information system must only present relevant data in it report. Reports containing waste resources that are irrelevant and may be counter productive to users. Irrelevance reduces the attention from the actual message of the report and can result in wrong decisions or action. Punctuality. Information age is an important factor in determining its benefits. Information must be no more than the time of the action it supports. For example, if a manager makes decisions every day to purchase inventory from suppliers through the inventory status report, then inside information one report today. Accuracy. Information must be free from material errors. However, materiality is a difficult concept measure. It has no absolute value; it is a problem-specific concept. This means, in some cases, information must be very accurate. In other problems, the test level might be lower. Material error there is a compilation of the amount of inaccuracy in the information causing users to make bad decisions or failed to make the necessary decision. Sometimes we have to complete Resolution to get timely information. Often, perfect information is not available in the user's turn round time. Therefore in provide information, the system designer seeks a balance between information that is as accurate as possible but timely enough to be useful. Completeness. There is no important information for a decision or task to be missed. As an example, a report must provide all the necessary calculations and present the message clearly and clearly. Summary. Information must be collected according to user needs. Lower level managers need information. Information flows up through the Internet organization to top management, it becomes more concise. We will look more closely at its effect provided by organizational and managerial structure in reporting information^[4]. The design and implementation of systems in accounting research has yielded extraordinary results in research and practice. Design, implementation and effective use of accounting information systems has many interests including government, user systems (e.g., Auditors, accountants) and also developers^[5].

The accounting information system comprises the processes, procedures and systems that capture accounting data from business processes; record the accounting data in the appropriate records; process the detailed accounting data by classifying, summarizing and consolidating and report the summarized accounting data to internal and external users. Many years ago, accounting information systems were paper-based journals and ledgers that were recorded manually by employees. Today, nearly every

organization uses computer systems for maintaining records in its accounting information system. The accounting information system has several important components. The accounting information system classifies, summarizes and consolidates the data. As input and processing occur, data must be added to or retrieved from data storage. From this stored data and processing, several types of output are prepared. Some of the outputs would be documents such as purchase orders, invoices and customer statements; other output would be checks to vendors and employees. The output reports are feedback that managers within the organization use to monitor and control the business processes. The number of computerized versus manual work steps may vary across organizations but every organization should have each of these component pieces. In some organizations, the processes may be manual steps performed by employees and the accounting records may be paper journals and ledgers. At the other extreme are companies where many or all of these work steps are performed by computers and the accounting records are in computer files. In most cases, there is a combination of manual and computerized work steps^[6]. Based on the above definition it can be concluded that the accounting information system is a process of detailed accounting data by classifying, summarize and read and report the information for use in decision making.

Leadership: Leadership is the ability to lead, direct and encourage others, to share and work towards Award shared vision or agreed goals Improve one's life or community. It was also determined by Susan Ward as a senior motivating group of people to do towards the common goal. 'Interestingly, Ward fulfills this resolution by adding it draws the essence of inspiration and preparation, given that the leader is an inspirator or action director^[7]. Leadership is a difficult one except some that are easily identified but not easily defined. Simply put, leader the ship is the discipline and art of learning, directing, motivating and inspiring groups or organization towards achieving common goals. This includes management people, information and resources. That requires commitment, communication, creativity and credibility. That requires wise use of force^[8].

Authentic leaders know that leadership is about that change will move the organization towards a better future. They know it's for pros more change, they must learn the art of change which consists of meeting six main responsibilities. Every member of the organization who is in a position to do the 6 main responsibilities of being a leader, although, the details of their responsibilities must be adjusted to the circum attitude. In conclusion, I will discuss some of these adaptations and expand our analysis of change to non-profit organizations and governments and to other management levels.

Assessment: Leaders must work with others in the organization to assess external and internal environment of the organization and determine what is needed changes in each of them.

Culture: Leaders must work with others in organization to understand organizational culture: beliefs and core values shared by organization member, guide it their actions on his behalf and define their expectations about the actions of the people around them. If culture hampering progress, they must work with others to change culture appropriately.

Vision: Leaders must work with others in the organization to create a vision, a sensible story about the future of the organization in the constraints imposed by the environment and its culture and to articulate the agenda of goals that follows from that vision. Then they must promote accep vision of the entire organization.

Plans: Leaders must work with others in the organization to design plans to move the organization towards the imagined future and to promote understand the whole organization about how the plan will discuss the goal agenda in pursuing a vision.

Enforcement: Leaders must work with others to maintain momentum during the implementation of the plan and to monitor progress to find and fix weaknesses in the plan.

Follow through: Leaders must work with others to institutionalize achievement changes and to help members accept ongoing changes as normal aspects organization and activities^[9]. A final form of leadership, actually nonleadership is laissez-faire leadership. Laissez-faire leadership is the avoidance or ab-sence of leadership. Leaders who score high on laissez-faire leadership avoid making decisions, hesitate in taking action and are absent when needed^[10]. What leadership is everyone has their own intuitive understanding of it, based on a mixture of experience and learning which is difficult to capture in a succinct definition Secondly, the way in which leadership is defined and understood is strongly influenced by one's theoretical stance. There are some who perceive leadership as the consequence of a set of characteristics or traits possessed by leader's whilst other view leadership as a social process which emerges from group interactions and relationships. Such divergent views will always result in a difference of opinion about the nature and perception of leadership^[11].

To put it more clearly, task oriented leadership will force their followers engage in top-down communication, explain what the follower is to do as well as when where and how each function is accomplished^[12].

Thus it can be concluded that leadership is an inspiration and direction of action and leaders are people in groups who have a combination of personality and skills that make others want to get their direction.

The quality of financial reporting: According to the Financial Accounting Standards Board (FASB), the International Accounting Standards Board (IASB), the Accounting Standard Board in the United Kingdom (ASB) [UK] and the Australia Accounting Standard Board (AASB), financial reporting quality represents financial statements that provide accurate and fair information about the underlying financial position and economic performance of an entity^[13]. Financial reporting is a process of reporting financial activities of business on a formal way. It has been considered as an essential resource for any market participant. It also reduces the mystery and the conflict in opinion between all interested users such as managers, investors, regulatory agencies, society and other stakeholders^[14].

Good transparency and accountability of local government administration is the result of the application of accounting information systems. Stewardship theory explains that the government as stewards will always attach importance to the common interest compared with individual interests. Presentation of local government financial statements should be done very well with no element of individual interest in it. Local government financial reports are presented to meet the interests of interested parties in making decisions and users of these financial statements^[15].

The quality of financial statements as well as reports present fairly the state of entities and activities and provide useful information to users of financial statements^[16]. Higher financial reporting quality relates to investment among companies with higher likelihood of over-investing by increasing transparency that may discourage managers to engage in value-destroying activities. Thus, higher financial reporting quality relates to investment among companies with higher likelihood of under-investing by reducing adverse selection and eliminating financing constraints. Given these evidences, financing is not the only reason why financial reporting quality can affect investment. It can directly affect investment by decreasing moral hazard and therefore discouraging managers to over-invest. If reporting quality mitigates adverse selection and moral hazard problems, it can certainly be linked to investment since these two risks encountered by capital suppliers are the major factors that contribute significantly to manager's investment decisions. In studying this relation, we also must not disregard companies' likelihood to over or underinvest which is indicated by the availability of capital because

the degree of likelihood may modify the original relationship between financing reporting quality and investment^[17].

A good financial statement must also be easily understood so that the user of a financial statement understands the contents and information contained in the report. Easy to understand reports can also reduce the possibility of misunderstanding of the contents of the report. The government has an obligation to prepare financial statements that fulfill all qualitative characteristics of financial statements. The obligation to fulfill these qualitative characteristics is intended so that users of financial services get accurate information so that they can make decisions appropriately in accordance with the information. The fulfillment of these characteristics is one manifestation of providing public transparency. Financial statements prepared that can fulfill these qualitative characteristics can guarantee that the information contained in the report is good in terms of their quality^[18].

Quality of financial statements is the final result of the process of accounting activities or a summary of financial transactions where the financial statements can be said to be quality if they meet the four elements, among others, as follows, can be understood, relevant, reliability and can be compared.

Review of previous research and hypothesis: Based on research conducted by Mardinan, T. Dahlan, M. and Fitriyah, F.K. entitled *The Influence of Human Resources, Leadership Styles, Use of Information Technology and Internal Control on the Quality of Financial Statements* where based on research and hypothesis testing that have been done, the results can be summarized such as human resource competencies, Leadership Styles, IT Utilization and Internal Control either partially or simultaneously has a significant positive impact on the quality of financial statements^[19]. Strengthen previous research in which research conducted by Mulyani and Endraria^[20] which examined the effect of organizational commitment on leadership and leadership on the successful implementation of Enterprise Resource Planning (ERP) systems and applications on Accounting Information Quality, shows that leadership influences the adoption of accounting information systems, further research conducted by Iriyadi and Yadiati, W with the title research *The Influence of Transformational Leadership, Audit Committee's Role and Internal Control Toward Financial Reporting Quality and Its Implication on Investment Efficiency (Survey on Indonesia State Owned Companies of Non Public Service and Non Public Service Financial)* which states that overall, the results of this study provide empirical evidence that significantly affects the quality of financial reporting on investment efficiency.

The quality of financial reporting itself is influenced by transformational leadership and the effective role of the audit committee^[21]. Thus, based on the results of the above research it can be stated that the hypothesis in this study include the following:

- H₁: leadership influences the quality of financial statements (survey in the data processing and taxation center of the tax directorate general of the ministry of finance of the Republic of Indonesia)

Based on research conducted by Al-Dmour^[22] entitled impact of accounting information system reliability on business performance through the intermediary role of financial reporting quality which states that the reliability of accounting information systems based on the implementation of the SysTrust framework has significance and a positive relationship with business performance and financial quality reporting significantly mediates relations. Furthermore, a study conducted by beg^[23] entitled impact of accounting information systems on financial performance of selected FMCG Companies which concluded that there are findings after the application of simple linear regression highlights that there is a significant influence of accounting information systems on financial performance in the companies studied, corroborating the above statement further research conducted by Fery^[24], concerning the effect of organizational commitment on the implementation of accounting information systems and its impact on corporate financial performance (Survey of SOEs in Indonesia) where the results can be concluded that organizational commitment significantly influences the adoption of the accounting system management and its impact on the company's financial performance. Thus, based on the results of the above research it can be stated that the hypothesis in this study include the following: The application of an accounting information system can affect the quality of financial statements (survey in the data processing and taxation center of the directorate general of taxes of the Ministry of Finance of the Republic of Indonesia).

MATERIALS AND METHODS

Research methodology is a way to systematically solve the research problem. It may be understood as a science of studying how research is done scientifically. In it we study the various steps that are generally adopted by a researcher in studying his research problem along with the logic behind them. It is necessary for the researcher to know not only the research methods/techniques but also the methodology. Researchers not only need to know how to develop certain indices or tests how to calculate the mean, the mode, the median or the standard deviation or Chi-square how to apply particular research techniques

but they also need to know which of these methods or techniques are relevant and which are not and what would they mean and indicate and why. Researchers also need to understand the assumptions underlying various techniques and they need to know the criteria by which they can decide that certain techniques and procedures will be applicable to certain problems and others will not. All this means that it is necessary for the researcher to design his methodology for his problem as the same may differ from problem to problem. For example, an architect who designs a building, has to consciously evaluate the basis of his decisions, i.e., he has to evaluate why and on what basis he selects particular size, number and location of doors, windows and ventilators, uses particular materials and not others and the like. Similarly, in research the scientist has to expose the research decisions to evaluation before they are implemented. He has to specify very clearly and precisely what decisions he selects and why he selects them, so that, they can be evaluated by others also. From what has been stated above, we can say that research methodology has many dimensions and research methods do constitute a part of the research methodology.

The scope of research methodology is wider than that of research methods. Thus, when we talk of research methodology we not only talk of the research methods but also consider the logic behind the methods we use in the context of our research study and explain why we are using a particular method or technique and why we are not using others, so that, research results are capable of being evaluated either by the researcher himself or by others. Why a research study has been undertaken how the research problem has been defined in what way and why the hypothesis has been formulated what data have been collected and what particular method has been adopted why particular technique of analysing data has been used and a host of similar other questions are usually answered when we talk of research methodology concerning a research problem or study^[25]. Structural Equation Modeling (SEM) is a combination of two separate statistical methods namely factor analysis developed in psychology and psychometrics with a simultaneous equation model developed in econometrics^[26, 27].

The type of this research is quantitative research in the form of explanatory in which quantitative research is an explanatory form or model of problem solving and analysis conducted using statistical analysis empirically to examine the relationship between research variables of leadership influence and the application of accounting information systems to the quality of financial statements (survey at the central data processing and tax revenue center of the Directorate General of Taxation of the Ministry of Finance of the Republic of Indonesia) with the population in this study are employees at the central data processing and tax revenue center of the directorate

general of taxation of the ministry of finance of the Republic of Indonesia) 80 people. By using the Slovin formula the following samples are obtained:

- $n = N/(1+(N \times e^2))$
- So that, $n = 80/(1+(80 \times 0.05^2))$
- $n = 80/(1+(80 \times 0.0025))$
- $n = 80/(1+0.2)$
- $n = 80/1.2$
- $n = 66.666$ if rounded up to 67 respondents

Then the sample that will be used in this study are 67 respondents where research in analyzing data using Smart PLS 2.0 M3 application to test or answer the hypothesis in this study.

RESULTS AND DISCUSSION

The research report is a document written about the results of the implementation of the research which is made clear, compiled based on certain systematic and discussion methods in straightforward language. Before the researchers present the results of the research that has been carried out the following researchers show the results of calculations based on the full model path diagram that can be obtained with the help of Smart PLS 2.0 M3, among others as follows (Fig. 1).

Presented below, the results of calculations regarding the effect of leadership on the quality of financial statements (survey at the data processing and taxation center of the tax directorate general of the Ministry of Finance of the Republic of Indonesia) are presented in Table 1.

According to the table above processed using SmartPLS Software Version 2.0,M3 the t-count value is 6,633 which is greater than t-crisis, 1,96. It can be concluded that $t\text{-count} > t\text{-crisis}$ There is an Influence of leadership on the quality of financial statements (survey at the data processing and taxation center of the directorate general of tax of the Ministry of Finance of the Republic of Indonesia).

Furthermore, the results of calculations regarding the effect of the application of accounting information systems on the quality of financial statements (survey in the data processing and taxation center of the tax directorate general of the Ministry of Finance of the Republic of Indonesia) are presented in Table 2.

According to the table above processed using SmartPLS software Version 2.0,M3 the t-count value is 2,867 which is greater than t-crisis, 1,96. It can be concluded that $t\text{-count} > t\text{-crisis}$ There is an effect of the application of accounting information systems on the quality of financial statements (survey in the data processing and taxation center of the tax directorate general of the Ministry of Finance of the Republic of Indonesia).

Table 1: Significance test on the influence of leadership on the quality of financial statements

Path coefficient	t_{count}	t_{crisis}	Assumption	Conclusion
0.693	6.633	1.96	$t_{\text{count}} > t_{\text{crisis}}$	Hypothesis accepted

PLS calculation results

Table 2: Significance test on the effect of the application of accounting information systems on the quality of financial statements

Path coefficient	t_{count}	t_{crisis}	Assumption	Conclusion
0.303	2.867	1.96	$t_{\text{count}} > t_{\text{crisis}}$	Hypothesis accepted

PLS calculation results

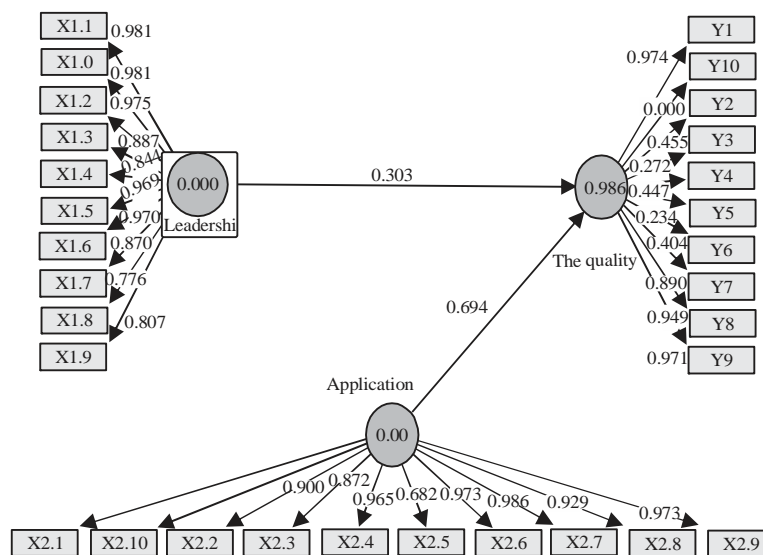


Fig. 1: Complete model path diagram (full model) influence of leadership and application of accounting information systems on the quality of financial statements

CONCLUSION

Based on the results of the above research and in the discussion explained in the previous chapter, it can be concluded that this research provides empirical evidence about the important role of leadership influence and the application of accounting information systems to the quality of financial statements (surveys in the data processing center and taxation of the Ministry of Tax Directorate General Finance of the Republic of Indonesia). This study proves that leadership (X1) and the application of accounting information systems (X2) affect the quality of financial statements (surveys in the data processing and taxation center of the tax directorate general of the Ministry of Finance of the Republic of Indonesia) thus it can be said that the two results are in line with the hypothesis testing done before.

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