# THE EFFECT OF ORGANIZATION CHARACTERISTICS ON OPTIMAL LEADERSHIP DECISION

## Nuryati T., Mulyani S., Poulus S., Dahlan M.[*]

**Abstract:** The implementation of the process of decision making by the leadership of the organization, including organizations in local governments, needs useful information so that it can help in the decision-making process. Information systems that can produce high-quality information data are essential to help users make decisions. Its impact can improve leaders' performance. This study was conducted to examine the effect of organization characteristics on the successful implementation of an accounting system and the optimal decision of leaders in local governments by using Structural Equation Modeling (SEM) analysis tools. The tests conducted concluded that organizational characteristics positively affect the successful implementation of accounting information systems to provincial/regency/city governments in the provincial regions in Indonesia. The results of this research show that the more adequate characteristics of the organization are, the more successful the implementation of accounting information systems will be. Organizational characteristics also positively influence the provincial/regency/city government's optimal leader decisions in Indonesia's provincial regions. Empirical evidence obtained from this research is that the more successful implementation of accounting information systems will make optimal leaders' decisions.

**Keywords:** local government, accounting information systems, organizational characteristics, optimal leader decisions

## Introduction

The process of decision-making by the leaders of the organization, including the organizations in the local government, requires the right information so that it can help before decision making, during the decision-making process, and after decision making (Socea, 2012). The information intended is relevant information that is useful for management decisions (Mulyani, 2016). According to Dahlan (2019), management

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information systems can have a significant effect and positively affect performance. Information systems that can produce high-quality information performance information are essential because they will help users make decisions and improve managerial performance. Implementing the right accounting information system also improves the decision-making process carried out by managers, improves internal organizational control, improves the quality of financial statements, and assists various company transaction processes (Saeed & Abdinnour-Helm, 2008).

As crucial as accounting information in the private sector, accounting information in the public sector also has an important role; the government sector also has a role in promoting good governance (Sukmadilaga et al., 2015). A good government will be realized with good quality of financial reports (Safkaur et al., 2019). According to Petter, Delone, and McLean (2013), organizational characteristics are part of an organizational structure that directly or indirectly influences organizations' technology. The organization is influenced by organizational characteristics that can impact its success in organizing or technological support. Information system success is influenced by organizational characteristics, including management support, management processes, extrinsic motivation, information technology infrastructure, and organizational competence (Korenková, et al., 2019). Top management support is how top management defines the information and processing needed, makes goals and objectives of the system, conducts system reviews, and allocates funds (Romney and Steinbart, 2018). Thus, the support given by top management to the accounting information system is a critical factor in achieving information system success related to activities. The form of assistance provided by the leader can be in the form of leadership support to subordinates.

Based on the authors' observations on the local government in Indonesia, the implementation of accounting information systems is influenced by organizational characteristics. The phenomenon shows that there is often a change in organizational structure, where the Regional Work Unit (SKPD) is separated or merged. All existing assets will be broken down or combined, along with depreciation and the accumulated depreciation due to the large number of asset units that often result in errors in recording. There is another problem: the difficulty in assessing/measuring the assets received if there are additional costs to the acquisition price, especially at the end of the year, where additional costs are incurred the following year. Problems also occur in selecting IAS that is not uniform; some use the SIMDA implementation, SIPKD, and some even build their systems, which can be a constraint. Problems that are addressed are: Do organizational characteristics positively affect the successful implementation of the system of the local government accounting information? Do organizational

characteristics have a positive effect on optimal leadership decisions? Can the optimal leadership decision be influenced by the success of the accounting information system? Do organizational characteristics have a positive effect on optimal leadership decisions through successful accounting information systems implementation?

## Literature review

Organizational characteristics are part of the organizational structure that can affect technology used by organizations both directly and indirectly (Petter et al., 2013). Organizational characteristics are significantly correlated with employee solidarity. Centralization, hierarchical culture, and information exchange, both formal and informal and transformational leadership, are essential matters as togetherness between managers, employees, managers, and other professionals in the organization's long run. However, such matters are not transactional leadership styles (Cramm et al., 2012). The positive effect is held by the sustainability of the corporate culture of the company (Mulyani et al., 2019). Asgari et al. (2008) define organizational characteristics as rules and procedures established to deal with organizational problems. Lande (2005) argues that organizational factors will influence the implementation of information systems in the public sector. What encourages a country's government to apply an accrual basis includes encouragement from countries in the Organization for Economic Co-operation and Development (OECD).

Romney and Steinbart (2018) say that an information system combines at least two sub-system components related and interact with each other and are interrelated to achieve a goal. Data having been organized and processed to provide meaning and improvement in the decision-making process is called information. A system that receives input data and instructions, processes the data according to instructions and releases the results is called an information system (Davis, 1989).

Romney and Steinbart (2018) explain that quality information characteristics have relevant, reliable, complete, timely, understandable, verifiable, and accessible characteristics. From the results of research and discussion, it is empirically proven that the state-owned ' 'company's commitment to the organization and management of change affects the quality of accounting information systems and impacts information quality (Ladewi et al., 2017). In the organizations, accounting information technology investment's success is influenced by the role of culture and the level of management knowledge (Mulyani & Endraria, 2017).

The optimal decision is the result of the best decision of all alternatives (Besedes et al., 2012). McLeod and Schell (2007) say that every problem needs a solution so that it can be said that the final result of a problem-solving is the problem decision. According to

Ehsani, Makui, and Nezhad (2010), the optimal decision is a practical decision to consider several choices. The excellent decision-making process is a process carried out systematically and incrementally by using the function of utilities, such as information systems. The excellent decision-making process is a process carried out systematically and incrementally by using the function of utilities, such as information systems.

H1: Organizational characteristics have a positive effect on the successful implementation of accounting information systems.

H2: Organizational characteristics have a positive effect on optimal leader decisions.

H3: Successful implementation of accounting information systems has a positive effect on optimal leader decisions.

H4: Organizational characteristics positively affect optimal leader decisions through the successful implementation of accounting information systems.

## Materials and methods

This research was conducted to test/predict organizational characteristics' effect on implementing an accounting system and optimal leadership decisions. Following the classification of scientific research objectives described above, one of the existing analytical tools, Structural Equation Modeling (SEM), was used. This research is a cross-sectional one in terms of the time horizon because the data collection was only done once and completed in a few months. Research conducted by only collecting data once, which may be for several days, weeks, or months needed to conduct research, is called cross-sectional studies.

This study takes the entire unit of analysis of the Financial Management Agency and Regional Assets (BPKAD) and the Regional Finance Management Agency (BPKD) provincial and regency/city governments in Indonesia by using primary data by conducting questionnaire and interview techniques. The data analysis technique used in this study is covariance-based structural equation modeling. The data used in this study is the data of the entire population or a census. Therefore, no significance test was performed to answer the research hypothesis. The path coefficient obtained is directly compared to zero. Suppose the path coefficient of the variable being tested is higher than zero. In that case, H0 is rejected and vice versa. If the path coefficient of the variable being tested is smaller than zero, then H0 is accepted.

## Results

Descriptive analysis of the results of the response data can be used to enrich the discussion. Through the description of the data, the condition of the variable being

studied can be identified. According to Cooper and Schindler (2014) descriptive analysis can be done through main symptoms and variability measures. Measures of main symptoms are mean, median, and mode, while variability measures include the range of scores and standard deviations. In this study, the average value and standard deviation are used to describe each variable's condition.

The average value deviation of the 'respondents' answer score is useful to provide the overall picture of the characteristics of the organization, the successful implementation of an accounting information system, and the optimal leader decisions of the leadership of the provincial/regency/city government in the Provincial Region in Indonesia.

**Table 1. Descriptive Statistics**

| Var. | Avg. | Std. Dev. | Max. | Min. | > Avg. | < Avg |
|------|------|-----------|------|------|--------|-------|
| X | 5.31 | 0.71 | 7 | 3.1 | 64 | 47 |
| Y | 5.61 | 0.70 | 7 | 3.9 | 57 | 54 |
| Z | 5.68 | 0.61 | 7 | 4.1 | 49 | 62 |

Organizational characteristics (X) are measured using eight indicators (leadership commitment, encouragement of the leadership, incentives, organizational pressure, management knowledge, management competencies, sophisticated IT, management competencies). The respondents' responses resulted in an average score of 5.31, which is closed to a score of 5 on a scale of 1- 7. This score means that most provincial /regency/city governments in Indonesia's provincial regions have sufficient organizational characteristics. The number of regions with scores above the average is more than the regions with scores below the average.

The success of implementing the accounting information system (Y) is measured using eight indicators (convenience of access, reliability, response time, accuracy, timeless, understandability, improvement of productivity, work practice). The respondents' responses resulted in an average score of 5.61, which is closed to 6 on a scale of 1- 7. This score means that most provinces/regencies/cities in Indonesia successfully implement the accounting information system. The number of regions with scores above the average is more than the regions with scores below the average.

The optimal decision of leader (Z) is measured using four indicators (timely, comprehensiveness, commitment, satisfaction). Based on respondents' responses, an average score of 5.68 is obtained and closed to 6 on a scale of 1- 7. This score means

that the number of provincial/regency/city leaders in Indonesia's provincial regions are optimal. The number of regions that score above average is less than the regions that score below average.

Structural Equation Modeling: the purpose of this research is to examine the effect of organizational characteristics on the successful implementation of accounting information systems and their impact on the optimal decision of the leader. The modeling used in this study is the structural equation. There are two types of models formed: the measurement and structural models in modeling this structural equation. The proportion of variance from each manifest variable (indicator) that can be explained through latent variables will be explained in this measurement model.

Model fitness test (goodness of fit) is carried out to determine whether the model obtained has been appropriate in describing the relationship between the variables being studied to be categorized into good models (Beckett et al., 2017). Model suitability test in structural equation modeling can be seen based on several criteria for testing the model's suitability as presented in table 2.

**Table 2. The goodness of Fit Model**

| Goodness of Fit | Estimation Result | Note |
| --- | --- | --- |
| Chi-Square | 264.1   (p-value  0.000) | Not Fit |
| RMSEA | 0.077* | Fit |
| RMR | 0.062* | Fit |
| GFI | 0.806 | Not Fit |
| NFI | 0.948* | Fit |
| NNFI | 0.975* | Fit |
| IFI | 0.979* | Fit |
| RFI | 0.938* | Fit |
| CFI | 0.979* | Fit |

*Good Model

The model fit testing results using the $\chi^2$ test (chi-square) obtained a value of 264.1 with a p-value of 0.001. According to Beckett et al. (2017), it is not desirable in structural equation modeling that the p-value is less than 0.05. Returning to the results above, the p-value less than 0.05 indicates that the $\chi^2$ test is significant. Thus, when referring to the (2 test results, the model obtained does not meet the overall criteria of a good model. However, according to (Hair et al., 2014), it is not easy to get a p-value greater than 0.05 in the chi-square test to develop several other model match sizes.

Another measure that still has a relationship with the $\chi^2$ test is the Root Mean Square Error of Approximation. What is a good RMSEA value is still being debated, but

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according to Beckett et al. (2017), if the RMSEA value is below 0.08, the model can be accepted. Table 2 shows that the RMSEA value of 0.077 is still smaller than 0.08, so that when referring to the RMSEA value, the model meets the criteria of a good model. Likewise, when viewed from the Normed Fit Index (NFI), Incremental Fit Index (IFI), and Comparative Fit Index (NFI), all are greater than 0.9 and meet the right model criteria. Match test results show that the obtained model meets the criteria of goodness of fit on the size of RMSEA and RMR (<0.08), NFI, NNFI, IFI, and CFI (> 0.90). Therefore, it can be concluded that the estimation results of the model can be accepted, meaning that the model is empirically obtained according to theoretical models.

The measurement model is a model that connects latent variables with manifest variables. Through the measurement model, it will be known which indicator is more dominant in reflecting latent variables. According to Hair et al. (2014; 605), if the manifest variable has a factor loading value less than 0.50, the corresponding manifest variable is recommended to be removed from the model. In this study, there are ten latent variables with the number of manifest variables as many as 20. The latent variables of organizational characteristics consist of 4 dimensions and eight manifest variables; the successful implementation of an accounting information system consists of 3 dimensions and eight manifest variables. The optimal leader decisions consist of 4 manifest variables.

The model fitness test (goodness of fit) concludes that the model can be accepted, meaning that the model obtained can be used to test the research hypotheses that have been set. The robust maximum likelihood estimation method's usage obtains a full model path diagram for the effect of organizational characteristics on the successful implementation of an accounting information system and its impact on optimal leader decisions.

Through the weight of the factors contained in Figure 4, it can be seen that in the latent variables of organizational characteristics (X), the ITI (information technology infrastructure) dimensions are the strongest in reflecting the latent variables of organizational characteristics. In contrast, the dimensions of EM (extrinsic motivation) are weakest in reflecting the latent variables of organizational characteristics. Then in the latent variable, the successful implementation of accounting information system (Y), the IQ dimension (information quality) is the strongest in reflecting the latent variable in the successful implementation of an accounting information system. Conversely, the SQ (system quality) dimension is the weakest in reflecting the latent variable in the successful implementation accounting information system.

Finally, in the optimal leader decisions' latent variable (Z), indicator Z3 (commitment can be carried out) is the strongest in reflecting the latent variable's optimal leader

decisions. On the other hand, the Z indicator (satisfaction with decision results) is the weakest in reflecting the latent variable's optimal leader decisions. Furthermore, to determine whether the indicators used to measure dimensions and latent variables have a high degree of conformity, construct reliability and variance extracted calculations are performed. The following are the calculation of construct reliability and variance extracted for each indicator of latent variables.

**Table 3. Construct Reliability (CR) and Average Variance Extracted (AVE) Each Dimension**

| Indicator | Loading Factor | | | | | | |
|---|---|---|---|---|---|---|---|
| | MS | EM | OC | ITI | SQ | IQ | NB |
| 1 | 0.771 | 0.998 | 0.85 | 0.701 | 0.806 | 0.906 | 0.906 |
| 2 | 0.933 | 0.681 | 0.827 | 0.750 | 0.865 | 0.852 | 0.837 |
| 3 | | | | | 0.860 | 0.904 | |
| CR | 0.844 | 0.839 | 0.826 | 0.702 | 0.881 | 0.918 | 0.864 |
| AVE | 0.732 | 0.730 | 0.703 | 0.527 | 0.712 | 0.788 | 0.761 |
| | | | | | | | |

According to Beckett et al. (2017), the composite reliability (CR), which is considered satisfactory, is higher than 0.70, and the average variance extracted (AVE) is higher than 0.50. Table 3 shows that each dimension's composite reliability is higher than 0.70, indicating that the indicators used to measure each dimension already have reliability. The average variance extracted for each dimension greater than 0.50 indicates that the dimensions can reflect more than 50% of the information contained in the indicators that make it up.

**Table 4. Construct Reliability (CR) and Average Variance Extracted (AVE) Each Dimension**

| Dimension/Indicator | Loading Factor | | |
|---|---|---|---|
| | X | Y | Z |
| 1 | 0.863 | 0.942 | 0.799 |
| 2 | 0.622 | 0.987 | 0.730 |
| 3 | 0.921 | 0.979 | 0.841 |
| 4 | 0.980 | | 0.593 |
| CR | 0.915 | 0.979 | 0.832 |
| AVE | 0.735 | 0.940 | 0.558 |

In the organizational characteristics latent variable, the extracted variance value of 0.735 indicates that, on average, 73.5% of the information contained in each dimension can be represented through the latent variable of organizational characteristics. The construct reliability value of the latent variables of organizational characteristics (0.915) is still higher than the recommended one, which is 0.70. Furthermore, on the latent variable, the success of the implementation of accounting information systems, the extracted variance value of 0.940 shows that on average, 94.0% of the information contained in each dimension can be represented through the latent variable of the successful implementation of accounting information systems. Then the value of the construct reliability of latent variables the success of the implementation of accounting information systems (0.979) is still higher than the recommended one, 0.70. Finally, in the optimal leader decisions latent variable, the extracted variance value of 0.558 shows that, on average, 55.8% of the information contained in each indicator can be represented through the optimal leader decisions latent variable. The construct reliability value of the optimal leader decisions latent variable (0.832) is still higher than the recommended one, 0.70.

After the measurement model for each latent variable is described, a structural model will then be elaborated, which will examine the effect of the exogenous latent variable on the endogenous latent variable. Based on data processing results, the structural equation obtained will be tested as presented in table 5.

**Table 5. Structural Model of Optimal Leader Decision**

| Line | Coefficient | $t_{statistic}$ | p-value | $R^2$ |
|---|---|---|---|---|
| X == > Y | 0.573 | 5.240 | 0.000 | 0.329 |
| X == > Z | 0.279 | 3.864 | 0.000 | 0.909 |
| Y == > Z | 0.765 | 9.271 | 0.000 | |
| X == > Y == > Z | 0.439 | 6.466 | 0.000 | - |

Through the R-square value, it can be seen that the characteristics of the organization have an effect of 30.9% on the successful implementation of accounting information systems. The organizational characteristics and successful implementation of accounting information systems affect 90.09% of the optimal leader decisions.

**Result discussions**

$H_1$: The influence of organizational characteristics on the successful implementation of accounting information systems.

Based on the data in table 5, $t_{statistic}$ value of organizational characteristics variables is seen on the successful implementation of accounting information systems (5.240) and is higher than $t_{critical}$ (1.64). Because $t_{statistic}$ value is higher than $t_{critical}$, then at a level of error of 5%, it was decided to reject $H_0$ so that Ha was accepted. Therefore, based on the test results, it can be concluded that organizational characteristics have a positive effect on the successful implementation of accounting information systems to provincial/ regency/ city governments in the provincial regions in Indonesia. The results of this study provide empirical evidence that the more adequate the organization's characteristics are, the more successful the implementation of accounting information systems will be.

The results of the study are that organizational characteristics support the successful application of accounting information systems. This research shows that local governments should apply rewards and encouragement to employees so that there is a motivation for their performance. Improvement of facilities and infrastructure of information systems and enhancing leaders' capabilities have to be improved to encourage the success of the accounting information system.

The following research of Petter et al. (2014) that organizational characteristics are part of the organizational structure influences the technology used by organizations both directly and indirectly. Lande (2005) found that organizational factors will influence the implementation of information systems in the public sector. As for what encourages the government of a country to apply the accrual basis, there is encouragement from countries that are members of the OEDC. The quality of information systems can be improved by maximizing management support (Darmansyah et al., 2019). This study is in accordance with the study of Bakri and Mulyani (2019), stating that the use of enterprise resource planning (ERP) technology affects the quality of accounting information systems because IT infrastructure, which includes the sophistication of information technology and the readiness of IT facilities, can improve organizational characteristics.

$H_2$: The influence of organizational characteristics on optimal leader decisions.

Based on the data in table 5, it is seen that the $t_{statistic}$ value of the organizational characteristics variable toward optimal leader decisions (3.864) and is higher than $t_{critical}$ (1.64). Because $t_{statistic}$ value is higher than $t_{critical}$, then at a level of error of 5%, it was decided to reject $H_0$ so that Ha was accepted. Thus, based on the test results, it can be concluded that organizational characteristics positively influence the optimal leader decision of the provincial/regency/city government in the provincial regions in Indonesia. The results of this study provide empirical evidence that the more adequate the organization's characteristics are, the more optimum decisions of the leader will be.

This study is in accordance with the research of Duncan (1972), denoting that organizational characteristics can influence leadership decisions to be effective. According to Nooraie (2012), internal organizational characteristics such as organizational size and organizational capability will influence leaders' strategic decisions. Management support is one of the dimensions of organizational characteristics that significantly influence the leadership's optimal decision. Therefore, strong management support is highly demanded. In the field implementation, management support still needs to be improved in quality. Leaders in local governments have not yet involved their subordinates in full to participate in a discussion of the problem; they do not want to take risks if it is not in accordance with the established path.

The other organizational characteristics that can still be improved are the encouragement and motivation of leaders to their subordinates. There is something inappropriate regarding employee discipline, where the assessment is only focused on absenteeism, while the quality of time is not assessed. If it continues to happen as a matter of course, this omission will negatively impact performance, hamper work completion, and ultimately result in less optimal leadership decisions.

$H_3$: The effect of successful implementation of accounting information systems on optimal decisions.

Based on the data in table 5, the $t_{statistic}$ value of applying an accounting information system the optimal leader decisions (9.271) is seen as higher than $t_{critical}$ (1.64). Because the $t_{statistic}$ value is higher than the $t_{critical}$, then at a level of error of 5%, it was decided to reject $H_0$ and accept Ha. Therefore, based on the test results, it can be concluded that the successful implementation of the accounting information system has a positive effect on the optimal leader decisions of the provincial/regency/city government in the provincial regions in Indonesia. This study provides empirical evidence that the more successful implementation of accounting information systems will decide the regional leader to be optimum. This evidence is in accordance with Chang, Chang, and Paper (2003), stating that accounting information systems (AIS) are computer-based systems that process accounting/financial information that supports making decisions in controlling organizational activities. In a variety of organizations, decision making is one of the most important managerial functions. Therefore, over the past few decades, much research has been carried out on building models to assist managers and executives in making better decisions regarding complex and highly uncertain business environments (Nooraie, 2012).

From the research conducted by Fitriati & Mulyani (2015), the success of the accounting information system is influenced by the commitment and organizational

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culture, while the research of Darma et al. (2018) shows that financial accounting information systems are strongly supported by top management. However, this research is not similar to Nurhayati and Mulyani's (2015) research explaining that top management commitment does not influence the successful implementation of the accounting information system. Studies conducted at large banking companies worldwide show that the quality of information influences decision making, where the leader is the party most blamed for making the wrong decision Abumandil and Hassan (2016). An information system is a collection of two or more interrelated components that interact to achieve a goal. In contrast, information is data that has been organized and processed to provide meaning and improvement in the decision-making process (Romney & Steinbart, 2018). An information system is a system that receives input data and instructions, processes the data according to instructions, and releases the results (Davis, 1989).

$H_4$: The Effect of Organizational Characteristics on the Optimal Leader Decisions through the Successful implementation of Accounting Information Systems.

Based on the data in table 5, it can be seen that $t_{statistic}$ of the organizational characteristics variable toward the optimal leader decisions through the successful implementation of an accounting information system is 6.466 and is higher than $t_{critical}$ (1.64). Because $t_{statistic}$ is higher than $t_{critical}$, then at a level of error of 5%, it was decided to reject $H_0$ and accept Ha. Thus, based on the test results, it can be concluded that through the successful implementation of accounting information systems, organizational characteristics have a positive effect on the optimal leader decisions of the provincial/regency/city government in the provincial regions in Indonesia. This study is in accordance with Raymond's (1985) research denoting that organizational characteristics can influence the success of information systems, where these variables include a high percentage that affects information systems, which in turn affects leader decision-making.

Organizational characteristics are one of the supporters of the successful implementation of accounting information systems. Moreover, accounting information systems can facilitate the leader in decision making so that decisions taken can be useful and produce good managerial performance (Mollanazari & Abdolkarimi, 2012).

In general, the findings of Mbelwa (2015) the public sector in Tanzania show that the education and experience of employees in finance and accounting significantly affect the quality of the budgeting decision-making process in the public sector.

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## Conclusion and recommendations

Organizational characteristics have a positive effect on the successful implementation of accounting information systems to provincial/regency/city governments in Indonesia's provincial regions. The results of this study provide empirical evidence that the more adequate the organization's characteristics are, the more successful the implementation of accounting information systems will be. Organizational characteristics positively influence the provincial/regency/city government's optimal leader decisions in the provincial regions in Indonesia. The results of this study provide empirical evidence that the more adequate the organization's characteristics are, the more optimum the leader's decisions will be. The optimal decision of provincial/regency/ city government leaders in Indonesia's provinces is influenced by the successful application of the system of accounting information and has it a positive direction. Organizational characteristics have a positive effect on the optimal leader decisions of the provincial/regency/city government in Indonesia's provincial regions through the successful implementation of accounting information systems.

This research results in the managerial implication that applying accounting information systems is one of the appropriate catalysts to improve optimal leadership decisions. Local government leaders can understand the importance of improving the quality of organizational characteristics and better understand that their involvement, motivation, and support for employees are tools for improving organizational characteristics. Besides that, this research also proves that a good accounting information system will influence good decision-making. This research's findings can be applicable in countries beyond Indonesia, seeking a practical path to IT innovation growth.

Although this research's conduction has been attempted to be as optimal as possible, there are still some limitations, such as the lack of more in-depth preliminary research that is needed to determine the dimensions and indicators that are most appropriately selected in the study. The tight schedule of the local government leaders is also quite a challenge in research, causes the inability of the researchers to explore the required information. Besides that, some respondents tended to be very careful in answering the questions, even though the researcher has convinced that the provided information was confidential.

The next researcher is expected to determine the right time to research to gather the required information optimally. Besides that, careful preliminary research and rechecking before determining the most appropriate dimensions and indicators must be carried out so that all aspects hopefully can be presented more thoroughly.

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# WPŁYW CHARAKTERYSTYKI ORGANIZACJI NA OPTYMALNĄ DECYZJĘ O PRZYWÓDZTWIE

**Streszczenie**: Realizacja procesu podejmowania decyzji przez kierownictwo organizacji, w tym organizacji samorządowych, wymaga przydatnych informacji, które mogą pomóc w podejmowaniu decyzji. Systemy informacyjne, które mogą generować wysokiej jakości dane informacyjne, są niezbędne, aby pomóc użytkownikom w podejmowaniu decyzji. Jego wpływ może poprawić wydajność liderów. Niniejsze badanie zostało przeprowadzone w celu zbadania wpływu cech organizacji na pomyślne wdrożenie systemu rachunkowości i optymalną decyzję liderów samorządów terytorialnych przy użyciu narzędzi analitycznych Modelowania Równań Strukturalnych (SEM). Z przeprowadzonych testów wynika, że cechy organizacyjne pozytywnie wpływają na pomyślne wdrożenie systemów informacji księgowej w samorządach prowincji / regencji / miast w regionach prowincjonalnych Indonezji. Wyniki tych badań pokazują, że im bardziej adekwatne są cechy organizacji, tym skuteczniejsze będzie wdrożenie księgowych systemów informacyjnych. Cechy organizacyjne mają również pozytywny wpływ na optymalne decyzje przywódców prowincji / regencji / miasta w regionach prowincjonalnych Indonezji. Z empirycznych dowodów uzyskanych w trakcie tych badań wynika, że skuteczniejsze wdrożenie systemów informatycznych księgowych będzie wpływać na optymalne decyzje liderów.

**Słowa kluczowe**: samorząd terytorialny, księgowe systemy informacyjne, cechy organizacyjne, optymalne decyzje lidera

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# 组织特征对最佳领导决策的影响

**摘要**：组织领导者（包括地方政府组织）领导决策过程的实施需要有用的信息，以便为决策过程提供帮助。可以产生高质量信息数据的信息系统对于帮助用户做出决定至关重要。它的影响可以提高领导者的绩效。本研究旨在通过使用结构方程模型（SEM）分析工具来检验组织特征对会计系统成功实施和领导者的最佳决策的影响。进行的测试得出结论，组织特征对印度尼西亚省级地区的省/县/市政府成功实施会计信息系统产生积极影响。这项研究的结果表明，组织的特征越充分，会计信息系统的实施就越成功。组织特征还积极影响印尼省辖区的省/县/市政府的最佳领导决策。从这项研究中获得的经验证据是，会计信息系统的更成功实施将做出最佳领导者的决策。

**关键词**：地方政府, 会计信息系统, 组织特征, 最佳领导者决策