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Effect of Leadership and Discipline on Implementation Accounting Information System

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Abstract

This study aims to determine the effect of Leadership (X1) and Discipline (X2) on the Implementation of Accounting Information Systems (Y) in the Financial and Asset Management Agency of the Regency, City and Banten Province. This research is exploratory research with quantitative methods. The sampling technique is census, so the sample is 18 employees. This study uses Smartpls 2.0 M3. The results of this study indicate that leadership (X1) affects the Implementation of Accounting Information Systems (Y) and Discipline (X2) affecting the Implementation of Accounting Information Systems (Y) in the Financial and Asset Management Agency of the Regency, City and Banten Province.

Key words: Leadership; Discipline; Implementation of accounting information systems

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INTRODUCTION

According More (2000:1) declare that revolution implies suddenness, as with the American and French revolutions which lasted a few years; but the Industrial Revolution was not a sudden event. However, other phenomena have been described as revolutions while occurring over a long period of time. The Scientific Revolution of the sixteenth and seventeenth centuries is a case in point. The fact is that the phrase 'Industrial Revolution' is now so ingrained that there is no point in trying to jettison it. What is important is to establish the different ways in which historians have conceptualised the 'revolutionary' nature of the changes. Some have seen 'revolution' as shorthand for large-scale structural change in the economy; such a dramatic word is used to highlight the extent of the changes. In this view, the Industrial Revolution was a continuation of earlier change; it was not different in kind but merely in degree. Therefore its causes were not novel but rooted in the past, and the agenda for historical research is to chart the progress and exact nature of the changes. To others, however, the Revolution constituted a complete shift in the process of economic growth: it was this which was revolutionary. According to this interpretation, before the eighteenth century there was no mechanism by which long-term sustainable growth could take place. By the mid-nineteenth century such growth was an established fact of life: for the first time rapid population increase was accompanied by sustained growth in income per person. The revolution lay not in the speed, but in the shift from a hitherto inevitable correlation between increasing population and declining income per person. The most important thing, for these historians, is to discover why the changes occurred, and why they occurred in this particular period.

Historians – and economists – have therefore tended to explain the Industrial Revolution in different ways. Some have focused on the long-term nature of economic growth in Europe, seeing British industrialisation as one, striking, part of this. Others, particularly economists, have formulated general propositions about economic growth: to them the Industrial Revolution is one instance of such growth, albeit a very important one. And some have seen the Industrial Revolution as a dramatic, once and for all, change. Needless to say, with such a diffuse phenomenon there has been frequent debate about when it occurred.

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The French Revolution can be safely assigned to a few specific years, although, of course, its causes may have lain decades earlier and its aftermath still be with us today. The Industrial Revolution is much more difficult to date. No one supposes that individual years have a particular significance: decadal turning points are usually taken for dating purposes, but this is purely for convenience. Few historians would go back much before 1750, although some trace causal factors back for centuries. Many prefer later dates: 1760 is often mentioned, in part because a number of important inventions appeared soon afterwards; 1780 also has followers. Some point out that the absolute impact of industrialisation only became widespread in the nineteenth century. Terminal dates are even more difficult: 1830 is popular, partly because steam railways, which had only just appeared, first became widespread in that decade. Railways can be seen as marking the beginning of a new stage of maturity, or as the end of the heroic period of the Industrial Revolution. In the first case 1830 is a logical end point, in the latter case 1850, by which time most of the main railways had been built. Statistically, although there is much debate, there does seem to be a growing consensus that the rate of growth of industrial production accelerated sharply between 1760 and 1780, and continued to grow more slowly thereafter, reaching a peak of 3.5 per cent per annum around the 1830s; so dating by statistics does not lead to firmer conclusions than other methods.

The years 1750–1850 have been chosen here not because the author considers them magical turning points but for precisely the opposite reason. Choosing a fairly expansive period avoids having to justify particular dates as 'turning points'. 1750 and 1850 are 2 Understanding the Industrial Revolution D:\Clients\routledge\Industrial Revolution\Ventura file\Industrial Revolution.vp 05 June 2000 14:16:46 Color profile: Disabled Composite Default screen chronological conveniences, although in the Conclusion it is suggested that they might be as good as any other dates as markers for the beginning and end of the whole phenomenon.

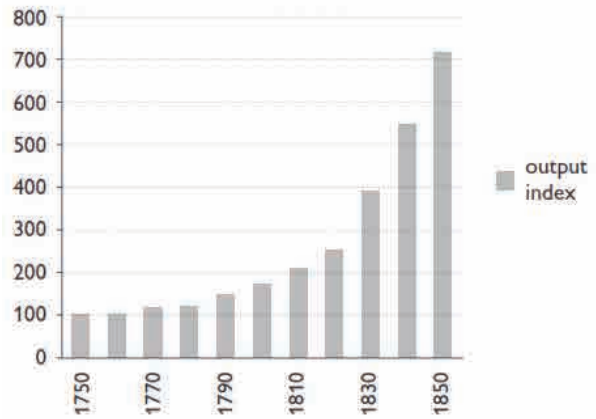

Figure 1
Growth of Industrial Output

Industrial Revolution implies industrialisation that is, both the absolute growth of industry, and its expansion relative to the other sectors of the economy, those being agriculture and services. 'Industry' in this context covers manufacturing, mining and building, known as sub-sectors. Not surprisingly, the production increases for industries such as cotton and iron, which are always associated with the Industrial Revolution, are far higher than for other industries: output rose by one hundredfold or more. But practically all industries increased their output substantially, even old, established ones such as glassmaking. The output of agriculture and services also expanded in this period. This broad-based expansion does not always occur during industrialisation. By the late nineteenth century, for instance, Britain was still industrialising but agricultural output was actually falling. The increase in service output is more predictable. The growth of some services might be positively necessary for industrial growth; transport is an example. In the case of other services, such as retailing, higher incomes will lead to greater expenditure on them. The growth of services was also associated with the rapid urbanisation which took place at the same time as, and was in part caused by, industrialisation. Service output is usually assumed to have grown at about the same rate as the economy as a whole, although statistical indicators for it are very uncertain.

Corporate accounting information systems are significant inasmuch as they are socially created mechanisms through which symbolic forms of knowledge that play an increasingly central role in portraying, evaluating and govern expanding domains of social and economic life are constructed. Symbolic forms of knowledge that have become a fundamental part of the struggle for corporate survival, as companies undertake economic transactions in a business world increasingly dominated by and concerned with a spatial context of 'oneness'.

A business world in which the controlling mechanism of the marketplace has become preoccupied with the notion of singularity a single market, a single world society, a single global culture. With a single borderless society in which the once established cartography of political sovereignty continues to be reconfigured by a market dominated movement where the reduction of institutional and economic diversity is seen as paramount, and continuing socio-political heterogeneity is seen as increasingly unacceptable. In a business world increasingly dominated by and indeed reliant upon information, corporate accounting information systems have become central to enabling social, political and economic activities to be rendered knowable, measurable, accountable and manageable.

More importantly, such systems have become pivotal in the adjudication of rival business claims between competing social constituencies both inside and outside the company. Corporate accounting information systems

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are implicated not only in conditioning the global flows of capital investment and business resources, but also in assisting in determining/measuring the effectiveness of business institutions and organisations, institutions and organisations through which differing levels of social, political and economic power are expressed. Clearly, the pervasive influence of corporate accounting information systems provokes many questions. Questions about how such accounting information systems develop; why particular accounting information systems and practices are adopted; and how such accounting information systems are regulated within business organisations. More importantly perhaps such influence provokes questions about how such corporate accounting Information systems in accounting and finance: a contemporary overview.

1. LITERATURE REVIEW

1.1 Accounting Information System

According Hall (2008:8) Accounting Information System subsystems process financial transactions and nonfinancial transactions that directly affect the processing of financial transactions. For example, changes to customers' names and addresses are processed by the AIS to keep the customer file current. Although not technically financial transactions, these changes provide vital information for processing future sales to the customer. The AIS is composed of three major subsystems: (1) the transaction processing system (TPS), which supports daily business operations with numerous reports, documents, and messages for users throughout the organization; (2) the general ledger/financial reporting system (GL/FRS), which produces the traditional financial statements, such as the income statement, balance sheet, statement of cash flows, tax returns, and other reports required by law; and (3) the management reporting system (MRS), which provides internal management with special-purpose financial reports and information needed for decision making such as budgets, variance reports, and responsibility reports.

The transaction processing system (TPS) is central to the overall function of the information system by converting economic events into financial transactions; recording financial transactions in the accounting records (journals and ledgers); and distributing essential financial information to operations personnel to support their daily operations. The transaction processing system deals with business events that occur frequently. In a given day, a firm may process thousands of transactions. To deal efficiently with such volume, similar types of transactions are grouped together into transaction cycles. The TPS consists of three transaction cycles: the revenue cycle, the expenditure cycle, and the conversion cycle. Each cycle captures and processes different types of financial transactions. Examples of MIS Applications in Functional Areas Function Examples of MIS Applications Finance Portfolio Management Systems Capital Budgeting Systems Marketing Market Analysis New Product Development Product Analysis Distribution Warehouse Organization and Scheduling Delivery Scheduling Vehicle Loading and Allocation Models Personnel Human Resource Management Systems, Job skill tracking system.

General Ledger/Financial Reporting Systems The general ledger system (GLS) and the financial reporting system (FRS) are two closely related subsystems. However, because of their operational interdependency, they are generally viewed as a single integrated system—the GL/FRS. The bulk of the input to the GL portion of the system comes from the transaction cycles. Summaries of transaction cycle activity are processed by the GLS to update the general ledger control accounts. Other, less frequent events, such as stock transactions, mergers, and lawsuit settlements, for which there may be no formal processing cycle in place, also enter the GLS through alternate sources. The financial reporting system measures and reports the status of financial resources and the changes in those resources. The FRS communicates this information primarily to external users. This type of reporting is called nondiscretionary because the organization has few or no choices in the information it provides. Much of this information consists of traditional financial statements, tax returns, and other legal documents.

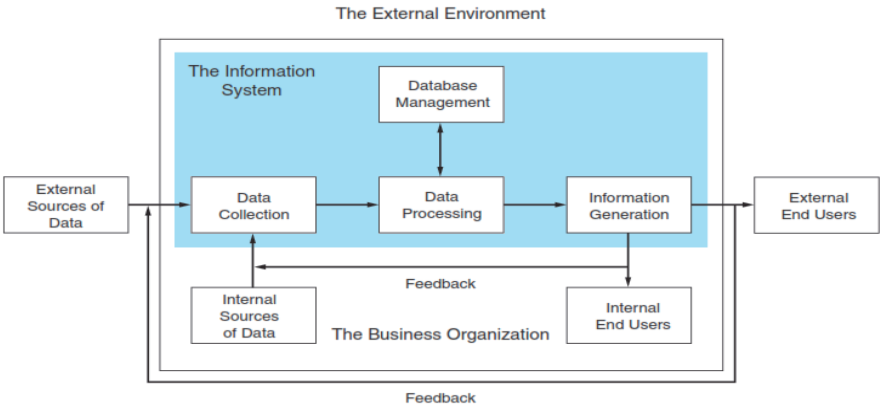

Figure 2
General Model Accounting Information System

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According Bagranoff, Simkin & Norman (2010:7) An accounting information system is a collection of data and processing procedures that creates needed information for its users. Let us examine in greater detail what this definition really means. For our discussion, we'll examine each of the words in the term ''accounting information systems'' separately. Accounting. You probably have a pretty good understanding of accounting subjects because you have already taken one or more courses in the area. Thus, you know that the accounting field includes financial accounting, managerial accounting, and taxation. Accounting information systems are used in all these areas for example, to perform tasks in such areas as payroll, accounts receivable, accounts payable, inventory, and budgeting. In addition, AISs help accountants maintain general ledger information, create spreadsheets for strategic planning, and distribute financial reports. Indeed, it is difficult to think of an accounting task that is not integrated, in some way, with an accounting information system.

The challenge for accountants is to determine how best to provide the information required to support business and government processes. For example, in making a decision to buy office equipment, an office manager may require information about the sources of such equipment, the costs of alternate choices, and the purchasing terms for each choice. Where can the manager obtain this information? That's the job of the accounting information system. AISs don't just support accounting and finance business processes. They often create information that is useful to non-accountants—for example, individuals working in marketing, production, or human relations. For this information to be effective, the individuals working in these subsystems must help the developers of an AIS identify what information they need for their planning, decision making, and control functions. These examples illustrate why an AIS course is useful not only for accounting majors, but also for many non-accounting majors. Information (versus Data). Although the terms data and information are often used interchangeably, it is useful to distinguish between them. Data (the plural of datum) are raw facts about events that have little organization or meaning—for example, a set of raw scores on a class examination. To be useful or meaningful, most data must be processed into useful information. For example, by sorting, manipulating, aggregating, classifying them. An example might be by taking the raw scores of a class examination and computing the class average.

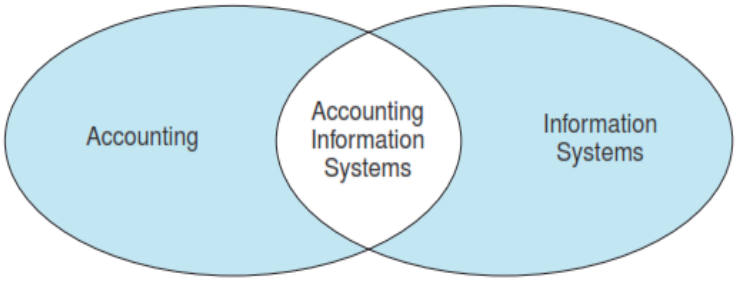

Figure 3
Accounting Information Systems Exists At The Intersection Of Two Important Disciplines: (1) Accounting And (2) Information Systems.

According Romney & Steinbart (2018:10) States that accounting information system is a system that collects, records, stores, and processes data to produce information for decision makers. It includes people, procedures and instructions, data, software, information technology Infrastructure and internal controls and security measures. It has often been said that accounting is the language of business. If that is the case, then an accounting information system (AIS) is the intelligence the information providing vehicle of that language. Accounting is a data identification, collection, and storage process as well as an information development, measurement, and communication process. By definition, accounting is an information system, since an AIS collects, records, stores, and processes accounting and other data to produce information for decision makers. An AIS can be a paper and pencil manual system, a complex system using the latest in IT, or something in between. Regardless of the approach taken, the process is the same. The AIS must collect, enter, process, store, and report data and information. The paper and pencil or the computer hardware and software are merely the tools used to produce the information.

System is two or more interrelated components that interact to achieve a goal, often composed of subsystems that support the larger system. goal conflict - When a subsystem's goals are inconsistent with the goals of another subsystem or the system as a whole. goal congruence - When a subsystem achieves its goals while contributing to the organization's overall goal. data is facts that are collected, recorded, stored, and processed by an information system. information is data that have been organized and processed to provide meaning and improve decision making. Accounting information system is a system that collects, records, stores, and processes data to produce information for decision makers. It includes people, procedures and instructions, data, software, information technology infrastructure,

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and internal controls and security measures. A well designed AIS can add value to an organization by: 1). Improving the quality and reducing the costs of products or services. For example, an AIS can monitor machinery so operators are notified immediately when performance falls outside acceptable quality limits. This helps maintain product quality, reduces waste, and lowers costs. 2). Improving efficiency. For example, timely information makes a just-in-time manufacturing approach possible, as it requires constant, accurate, up-to-date information about raw materials inventories and their locations. 3). Sharing knowledge. Sharing knowledge and expertise can improve operations and provide a competitive advantage. For example, CPA firms use their information systems to share best practices and to support communication between offices. Employees can search the corporate database to identify experts to provide assistance for a particular client; thus, a CPA firm's international expertise can be made available to any local client. 4). Improving the efficiency and effectiveness of its supply chain. For example, allowing customers to directly access inventory and sales order entry systems can reduce sales and marketing costs, thereby increasing customer retention rates. 5). Improving the internal control structure. An AIS with the proper internal control structure can help protect systems from fraud, errors, system failures, and disasters. 6). Improving decision making. Improved decision making is vitally important and is discussed below in more detail

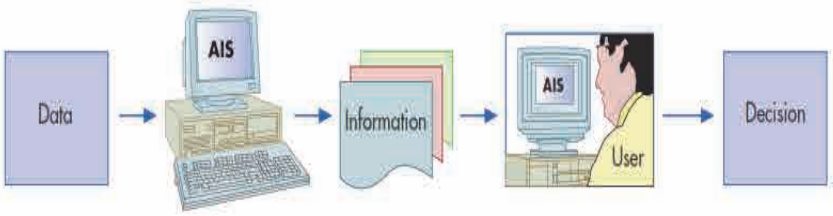

Figure 4
An AIS Processes Data to Produce Information for Decision Makers

An organization is a collection of decision-making units that exist to pursue objectives. As a system, every organization accepts inputs and transforms them into outputs that take the form of products and services. A manufacturing firm transforms raw material, labor, and other scarce resource inputs into tangible items, such as furniture, that are subsequently sold in pursuit of the goal of profit. A university accepts a variety of inputs, such as faculty labor and student time, and transforms these inputs into a variety of outputs in pursuit of the broad goals of education and the promotion of knowledge. Conceptually, all organizational systems seek objectives through a process of resource allocation, which is accomplished through the process of managerial decision making. Information has economic value to the extent that it facilitates resource allocation decisions, thus assisting a system in its pursuit of goals. Indeed, information may be the most important organizational resource (Bodnar & Hopwood, 2013:1).

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 users. As business processes occur, accounting data from those processes is entered into the accounting information system, processed, and reported to the appropriate internal and external parties. The internal reports can be used as feedback to monitor and control business processes (Turner, Weickgenannt & Copeland, 2017:24).

Thus it can be concluded that accounting information system is a system that aims to collect, record, store, and process data to produce information for decision makers. thus it can be said that the accounting information system (AIS) is the intelligence of information sourced from the process of identifying, collecting, and storing data and developing information, measurement, and communication processes. Therefore accounting is an information system, this is because Accounting Information Systems are also activities or processes to collect, record, store, and process accounting and other data to produce information for decision makers.

1.2 Leadership

According Ferguson (2009:36) The key to great leadership is trust. A leader who does not earn trust will soon be without followers. Those in charge sometimes worry that people won't like them if they use their authority. But followers won't like a leader who shirks his or her responsibility to take actions or make decisions that need to be made. Even in a participatory style of leadership, the leader must be the last one to make decisions. Letting things drift accomplishes nothing and makes everyone uncomfortable. If you've accepted a leadership role, you must be willing to take charge. Being a leader is sometimes very difficult.

Ability and hard work are not enough. Leadership requires skills in solving problems, sensitivity in dealing

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with others, and a willingness to make decisions and take action. But the key to great leadership is trust. A leader who does not earn trust will soon be without followers. Leadership is all about following up your words with actions. In order to gain the respect of your staff and other employees, you need to always follow the rules of the company and have the highest ethics. This ranges from the little issues like arriving to work on time and following the company dress code to major issues such as never lying to your boss or fudging expense reports. But ultimately, leadership is about awareness of others those you aspire to lead. You must be sensitive to the feelings and needs of those who are to follow you. Build your team based on mutual trust and respect. Offer positive feedback as well as constructive criticism; be willing to learn from subordinates as well as superiors. A leader cannot truly succeed without the support of those he or she leads. Leaders have to work even harder to be sure that leadership is developed throughout the organization and that teamwork and collaboration are emphasized (Crosby & Bryson, 2005:98).

According Riggio, Murphy & Pirozzolo (2002:10) Leadership is largely a shaping function, although inevitably it involves compromises calling for a balance of adaptation with shaping. Thus, while conventional intelligence emphasizes adaptation, successful intelligence as applied to leadership emphasizes shaping It is. This kind of leadership is common in our educational system. An innovation is tried; it either fails or never is adequately tested; and then educational leaders call for a return to the good old ways—the three Rs. It also occasionally succeeds in business, as when old products are brought back, but in a more attractive form, such as hoola hoops, yo-yos, toy guns, and other products that keep coming back, but in new and supposedly more attractive forms.

Leadership is a process through which one individual, the leader changes the way followers envision themselves. By shifting followers conceptions of their identity, leaders often generate extraordinary outcomes for their nations institutions organizations. and work groups. Such leaders change our perceptions of how we are now and how we may be in the future or whether we see ourselves as autonomous individuals or as members of larger collectives. This has profound implications for how we think feel, and behave. In psychological terms, such leaders work though changing the composition of followers' self-concepts (Lord & Borwn, 2004:2). Leadership is an influence process that is noncoercive in nature and produces acceptance or commitment on the part of organizational members to courses of action that contribute to the organization's effectiveness (Sapienza, 2004:222).

Thus it can be concluded that leadership is a process in influencing or giving examples to subordinates by leaders who aim to achieve organizational goals. where the natural way of learning leadership is to practice it in activities or work so that it can achieve the goals of the organization.

1.3 Discipline

According Elendu (2015) Discipline is the strength of the inner will; of being oble co behave and work in a controlled way that involves obeying particular rules, orders or standards. Discipline shows a condition or respect that exists on employees of the company's rules and regulations. Thus if the rules or provisions in the company are ignored, or are often violated, then employees have poor work discipline. On the contrary. if employees are subject to company provisions, describe the existence of good disciplinary conditions (Sutrisno, 2009:86).

A discipline is a developmental path for acquiring certain skills or competencies. As with any discipline, from playing the piano to electrical engineering, some people have an innate "gift," but anyone can develop proficiency through practice. To practice a discipline is to be a lifelong learner. You "never arrive"; you spend your life mastering disciplines. You can never say, "We are a learning organization," any more than you can say, "I am an enlightened person." The more you learn, the more acutely aware you become of your ignorance. Thus, a corporation cannot be "excellent" in the sense of having arrived at a permanent excellence; it is always in the state of practicing the disciplines of learning, of becoming better or worse. That organizations can benefit from disciplines is not a totally new idea. After all, management disciplines such as accounting have been around for a long time. But the five learning disciplines differ from more familiar management disciplines in that they are "personal" disciplines. Each has to do with how we think, what we truly want, and how we interact and learn with one another. In this sense, they are more like artistic disciplines than traditional management disciplines. Moreover, while accounting is good for "keeping score," we have never approached the subtler tasks of building organizations, of enhancing their capabilities for innovation and creativity, of crafting strategy and designing policy and structure through assimilating new disciplines. Perhaps this is why, all too often, great organizations are fleeting, enjoying their moment in the sun, then passing quietly back to the ranks of the mediocre (Senge, 1990:12)

Professional disciplines are instrumental, and this raises questions about role and function; they are contingent, which requires some analysis of situational variables; and they are procedural, which implies a repertoire of means, skills and techniques. But the whole point is that professional work involves the integration of these three aspects. It is not enough to think of it simply in terms of general or underlying functions, otherwise the

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performance of such functions may be inappropriate to the situation, and ineffective in terms of concrete skills and techniques. Nor is it enough to focus purely on the situational variables. That can lead to a preoccupation with the specific and particular in which the general plot is lost. And an emphasis purely on procedure risks reducing the analysis to a matter of techniques and technologies, without any reference either to context or to underlying function (Squires, 1999:34).

Discipline is defined as a body of knowledge, definition, and concept build up over a long period and receiving consensus recognition by scholars; theories which interrelate the concepts and provide explanation of observed phenomena and permit predictions from them; and well established research methodologies (Gable, 2008:366).

Thus it can be concluded that discipline is a feeling of obedience and obedience to the values reflected by someone who is his responsibility. Discipline is an attempt to instill value or coercion so that the subject has the ability to obey a predetermined regulation.

REVIEW OF PREVIOUS RESEARCH AND HYPOTHESES

Based on research by Fitrios, et. al (2018) examined the Role of Leadership Behavior in Improving Quality Accounting Information System, shows that leadership influences the implementation of accounting information systems. Another study conducted by Alfian (2016) which examines How Leadership Style Impacts The Management Information System Quality-A Theoretical Study, shows that leadership influences the implementation of accounting information systems. Similar research was also conducted by Fitriati & Mulyani (2005) who tested the Influence of Leadership Style on Accounting Information Systems Success and Its Impact on Accounting Information Quality shows that leadership influences the implementation of accounting information systems. The same research conducted by Halim and Tarigan (2015) who tested the Effect of Strategic Leadership on Organizational Learning through Accounting Information Systems in Non-Manufacturing Companies in Surabaya showed that leadership had an influence on the implementation of accounting information systems. Furthermore, the same research was also conducted by Rapina (2017) who tested The Influence of Leadership and Organizational Structure on The Quality of Accounting Information System, showing that leadership influences the implementation of accounting information systems. Reinforce previous research wherein further, research conducted by Mulyani & Endraria (2017) which tests Empirical Testing for the Effect of Style Organizational Commitment and Leadership on the Success of Implementing Enterprise Resource Planning (ERP) Systems and Their Applications on the Quality of Accounting Information , showing that leadership influences the application of accounting information systems. Based on this research, hypothesis can be stated, namely:

H1: Leadership Influences The Implementation Of Accounting Information Systems

Based on research by Lasmaya (2018) researching about The Influence of HR Information System, Competence and Work Discipline on Employee Performance, shows that Discipline influences the implementation of accounting information systems Another study conducted by Weber (2012) which examined Evaluating and Developing Theories in the Information Systems Discipline, shows that discipline influences implementation accounting information system. Similar research was also conducted by Suryawan & Suaryana (2018) who tested the Effect of Accounting Information System Effectiveness on Performance Individuals with Incentives As Moderating Variables in LPDs show that work discipline influences the implementation of accounting information systems. The same study was carried out by Fatmayoni & Yadnyana (2017) who tested the Effect of Sia Effectiveness and Use of Information Technology on Individual Performance with Employee Incentives As Moderators showed that discipline influenced the implementation of accounting information systems. Furthermore, the same research was also conducted by Abdullah & Kurniawan (2014) who tested the Effect Analysis of the Use of Computer-Based Information Systems on Work Quality and Employee Job Satisfaction (Study at the Financial Management Bureau of Bengkulu Province Secretary) showed that the discipline affected the implementation of accounting information systems. Reinforce previous research wherein further, research conducted by Endraria (2018) which tests The Effect Of Organizational Culture And Discipline On Quality Of Accounting Information System In The Financial Management Agency And Asset Regional Government Of Regency Of Regency, City And West Java Province showing that leadership influences the application of accounting information systems and from the results of research on discipline affect the implementation of accounting information systems, the hypothesis can be stated, namely:

H2: Discipline Affected The Implementation Of Accounting Information Systems

RESEARCH METHOD

The research methodology is a systematic approach to the overall research activities. Problems or research questions are solved by certain methodological approaches. In research methodology, it is studied how the process and stages of a research activity A collection of research methods can be used to explain, describe and predict a

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phenomenon. Research methodology can be interpreted as a study of research methods that can be used to produce (new) knowledge. The research methodology aims to make various stages of research, starting from the work plan (proposal) to a research to publication. The definition of research methodology is broader than the research method. The research method is part of the research methodology. The research methodology includes not only research methods but also research questions, research background, hypotheses, data collection, data analysis, interpretation of data/information and conclusions and suggestions / recommendations. The research method is a collection of procedures, schemes and algorithms that are used as measuring instruments or instruments in conducting research. All methods used by researchers during research are called research methods. The method-method is planned, biased scientifically accountable, and as far as possible the value of neutral (value neutral). These methods include theoretical procedures, experimental studies, numerical schemes, statistical approaches and so on. The research method helps researchers to collect data from samples and find solutions to certain problems (Timotius, 2017: 4).

According Ghozali (2014) Structural Equation Modeling (SEM) is a combination of two separate statistical methods namely factor analysis developed in psychology and psychometrics with simultaneous equation models developed in econometrics. This research is quantitative research in explanatory form, where the problem solving model and analysis is done using statistical analysis which empirically tests the relationship between the research variables the influence of leadership and discipline on the application of accounting information systems with the population in this study are employees at the Financial Staffing Agency Regional Province (BPKAD) of Banten Province as many as 18 people. The sample used is the entire population, namely 18 respondents. In analyzing data, researchers used the SEM PLS application to test the hypothesis of this study.

ANALYSIS AND DISCUSSION

Before presenting the following research results the researcher presents the results of the hypothetical full model path diagram that can be obtained with the help of the Smart PLS 2.0 M3, including the following:

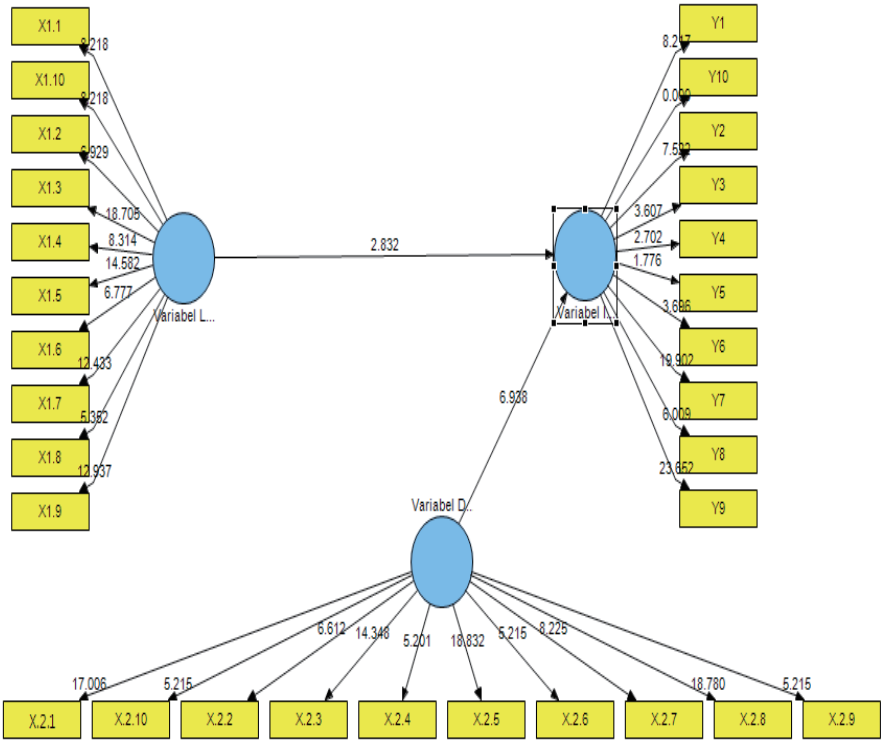

Figure 5
Complete Model Path Diagram (Full Model)
Leadership influences the implementation of accounting information systems

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Table 1
Significance Test on the Leadership Influences the Implementation of Accounting Information Systems

Path coefficient	t_{-count}	$t_{-crisis}$	Assumption	Conclusion
0,705	6.938	1.96	$t_{-count} > t_{-crisis}$	Hypothesis accepted

Source: PLS calculation results.

According to the table above processed using *Smartpls* software Version 2.0,M3 the $_{t\text{-count}}$ value is 6,938, which is greater than t-$_{crisis}$, 1,96. It can be concluded that t-$_{count}$ > t-$_{crisis}$ There is an influence of leadership on the implementation of accounting information systems.

Effect of discipline on the application of accounting information systems

Table 2
Significance Test on the Effect of Discipline on the Application of Accounting Information Systems

Path coefficient	t-$_{count}$	t-$_{crisis}$	Assumption	Conclusion
0,289	2,832	1.96	$t_{-count} > t_{-crisis}$	Hypothesis accepted

Source: PLS calculation results.

According to the table above processed using *Smartpls* software Version 2.0,M3 the $_{t\text{-count}}$ value is 2,832, which is greater than t-$_{crisis}$, 1,96. It can be concluded that t-$_{count}$ > t-$_{crisis}$ There is an influence of discipline on the implementation of accounting information systems.

CONCLUSION

Based on the results of the above research and the discussion described in the previous chapter, it can be concluded that this study provides empirical evidence about the important role of Leadership (X1) and Discipline (X2) on the Implementation of Accounting Information Systems (Y) in Regional Financial and Asset Management Bodies Regency, City and Province of Banten. This study proves that leadership (X1) influences the Implementation of Accounting Information Systems (Y) and Discipline (X2) influences the Implementation of Accounting Information Systems (Y) in the Regional Financial and Asset Management Agency District, City and Banten Provinces.

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