

Influence Islamic leadership, Commitment Organization, Prevention Fraud Report Finance and Systems Information Accountancy to Quality Report Finance

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| Article Info | Abstract |
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| <p>Keywords:</p> <ul style="list-style-type: none">○ Islamic leadership,○ Commitment organization,○ Prevention fraud,○ System information accounting,○ Quality report finance | <p>Purpose - This study aims to analyze the influence of Islamic leadership, organizational commitment, financial fraud prevention, and accounting information systems on the quality of financial reports.</p> <p>Design/methodology/approach - The study uses primary data with a sample of 32 respondents, selected through random sampling. The research employs quantitative methods to assess the relationships between the variables, analyzing the data to determine the impact on financial report quality.</p> <p>Findings - The results indicate that Islamic leadership has a positive and significant effect on the quality of financial reports. Organizational commitment has a positive but not significant effect, financial fraud prevention has a negative and not significant effect, while accounting information systems have a positive and significant effect on the quality of financial reports.</p> <p>Research limitations/implications - The study is limited by its relatively small sample size of 32 respondents, which may impact the generalizability of the findings. Future research could expand the sample or explore additional variables to better understand the factors affecting financial report quality in various contexts.</p> |
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INTRODUCTION

Along with development of the world economy in the era of globalization make competitive business world the more competitive and complex. This matter push management company to manage the company with effective and efficient way to use reach objective companies that have set. Apart from increasing competition tight , companies are also faced with various Internal problems are not lost importance compared to with factor external (Sutrisno & Desanti, 2018) . Currently Indonesia has reach progress significant economy compared to when happen crisis economy, views with many companies big in Indonesia. Progress and decline can be seen from report basically finance describe performance something company.

Drafting process report finance always involve various consideration (Syaharman, 2021) . The goal is for ensure that report finance seen better and have high quality. Every company Of course will competing For serve report finances show progress in each the period. A number of companies even Possible try For beautify report finance that is with give information that is not in accordance with condition finance actual company. This matter naturally will result

report finance become No quality Because information presented No accurate.

Quality report finance describe extent of the report financials presented showing accurate information and integrity. Quality report finance useful as base taking decision economy for interested party. Quality report finance A company depends on how much big information presented company Can be useful for users and how company compile report existing finances based on framework conceptual, principles base as well as objective accountancy. From perspective investment quality report low finances will cause No its effectiveness source Power. Quality report low finances annoying inefficiency Because reduce growth economic causes capital allocation is not appropriate. Quality report finance said Good if information presented therein can understood and fulfilled the needs of its users as base consideration taking decision. The information presented must also be free from misleading meaning , material error and can reliable , so report finance the can compared to with periods previously (Ihsanti, 2014) .

Basically in preparation report finance can influenced by many indicators important. That matter own respective roles related For reach quality report reliable finances. A number of indicators that can influence quality report finance including, Islamic leadership, commitment organization , prevention fraud report finance and information systems accountancy .

Responsible leader answer in context finance Not only be measured based on his abilities lead team or organization, but also by how they influence quality report finance. Quality report finances are very important in business, not only for stakeholders internal interests such as management company, but also for party external such as investors, regulators and the public general. In the Islamic context, the concept leadership based values and ethics are very relevant in influence quality report finance. Leadership based on Islamic principles can help ensure that report finance prepared with honesty , transparency , and integrity , which constitute inner core values Islamic ethics (Kamla & Muttakin, 2016) . According to results research conducted by (Herniyasa et al., 2015; Sunanda, 2021; Syamsuddin, 2014) that Islamic leadership has influence positive to quality report finance .

The role of the compiler report finance becomes very important For produce report quality finance . Apart from that leader who runs Islamic principles , preparation report finance should own source Power humans who have commitment to organization. (Siregar, 2017) commitment organization built on base trust employee on values organization , willingness employee in help realize objective organization and loyalty For still becme member organization . Commitment organization will creates a sense of belonging have (sense of belonging) for employee to organization. If member organization bound with values organization so they will like in working and motivated For maintain obedience in presentation report quality finance in accordance with standard accountancy. This matter in accordance with study (Fitrisyah & Rasuli, 2017; Murapi, 2020; Safitri et al., 2018; Valenra et al., 2015) that is commitment organization influential positive to quality report finance . Whereas according to (Setiyawati, 2013) commitment organization influential negative to quality report finance .

In research (Tumpal Manik, 2020) factor affecting quality report finance is prevention fraud report finance . Prevention fraud is effort integrated that can be push factor reason frau. Prevention fraud own very important role in ensure quality report finance something organization. Fraud can happen cause distortion information finances are possible harm user report finance. Therefore that's , effort prevention fraud is step key For guard integrity and

trust in presentation report finance (Albrecht et al., 2019) . In his research (Tumpal Manik, 2020) mention that prevention fraud report finance influential significant to quality report finance .

Other related supporting factors with quality report finance is system information accountancy. In an increasingly digital era forward, system information accountancy play role central in influence quality report finance something organization. System information accountancy help in collect, process, and report information finance with way more efficient and accurate. Quality report Finance relies heavily on the reliability and accuracy of the data used in its preparation. Therefore that is , understanding and application system information good accounting become key in ensure report quality finance (Romney & Steinbart, 2017) . On research (Animah et al., 2020; Chairina & Wehartaty, 2019; Ladewi et al., 2023; NLWT Lestari & Dewi, 2020; Prasetianingrum Yunita, 2021; Puteri et al., 2019; Wiwisata, M. & Safitri, 2021) that system information accountancy influential positive to quality report finance . As for research according to (Atharrizka et al., 2021) that system information accountancy influential negative to quality report finance . System information accountancy No only give contribution in produce report more finances accurate , but also possible more transparency big in reporting finance (Hall, 2017).

Study This aim for know and analyze influence Islamic leadership , commitment organization , prevention fraud report finance and systems information accountancy to quality report finance . Study This expected can give related information with quality report finance and giving benefit in taking the right decision as well as can made reference for researcher furthermore.

LITERATUR REVIEW

Attribution Theory

Attribution Theory developed by Fritz Heider in 1958 which is explanatory theory about behavior somebody. According to Putri et al., (2021) Attribution Theory refers about How somebody explain reason other people's behavior or himself I will do it myself determined is from internal for example nature, character, attitude, etc. or external for example pressure situation or circumstances certain ones will give influence to behavior individual. This theory states that a person's behavior is related to an individual's attitudes and characteristics, so that through a person's behavior, we can identify the individual's attitudes and characteristics, and even predict how they will act in certain situations.

Hypotheses development

According to Sunanda (2021) , Islamic leadership is an individual's ability to influence someone to be willing to carry out activities that are accompanied by the individual's characteristics which are close to Islamic principles, so that the authority they have has the effect of following subordinates/staff. (Herniyasa et al., 2015; Sunanda, 2021; Syamsuddin, 2014) have proven in their research that Islamic leadership has a positive effect on the quality of financial reports because with Islamic leadership, the quality of financial reports is expected to be better. By implementing these values, organizations tend to be more careful, transparent, and committed to complying with ethical rules in financial reporting. Thus, the following hypothesis is put forward:

H₁: Islamic leadership has a positive effect on the quality of financial reports.

According to Safitri et al., (2018) , organizational commitment is a condition where employees side with a particular company and its goals, and intend to maintain their membership in that company. Similar research was conducted by several researchers, namely (Fitrisyah & Rasuli, 2017; Murapi, 2020; Safitri et al., 2018; Valenra et al., 2015) concluded that organizational commitment has an influence positive impact on the quality of financial reports because with strong organizational commitment, organizational members tend to feel encouraged to maintain integrity and ethics in preparing financial reports. However, research conducted (Setiyawati, 2013) shows contradictory results where it concludes that organizational commitment has a negative effect on the quality of financial reports.

H₂: Organizational Commitment has a positive effect on the Quality of Financial Reports.

According to Wahyuni & Nova (2018) , fraud prevention is an action taken to avoid fraud such as lying, plagiarizing, stealing, manipulating and deceiving others with the intention of enriching oneself or a group through unlawful means. Fraud in financial reports is a serious problem that can threaten integrity, trust and transparency in the business environment. The importance of preventing fraud in every company is to avoid excessive losses and maintain the reputation of the company or individual. If fraud is not immediately revealed, this can provide opportunities for perpetrators to commit other fraud (Sudarmanto & Utami, 2021) . This research is in line with (Tumpal Manik, 2020) which states that preventing financial report fraud has a positive effect on the quality of financial reports. Based on the description above, the hypothesis in this research is formulated as follows:

H₃: Prevention of financial report fraud has a positive effect on the quality of financial reports.

According to Animah et al., (2020) , an accounting information system is a functional information system that underlies other functional systems such as financial information systems, marketing information systems, production information systems and human resources information systems. The accounting information system is a core element in the financial reporting process of an organization. In the current digital era and information technology, the role of accounting information systems is becoming increasingly crucial in producing accurate and reliable financial reports. This research is in line with (Aldino & Septiano, 2021; Animah et al., 2020; Chairina & Wehartaty, 2019; Ladewi et al., 2023; NLWT Lestari & Dewi, 2020; Prasetyaningrum Yunita, 2021; Puteri et al., 2019; Wiwisata, M. & Safitri, 2021) which states that accounting information systems have a positive effect on the quality of financial reports. However, this research is not in line with (Atharrizka et al., 2021) which states that Accounting Information Systems have a negative effect on the quality of financial reports. Based on the description above, the hypothesis in this research is formulated as follows:

H₄: Accounting information systems have a positive effect on the quality of financial reports

RESEARCH METHOD

Paradigm used in research This is positivism as structured method in a way systematic with use logic in find conjecture about because consequence human , because usually only observe visible surface without understand return in a way more in (Faisal & Sudibyo, 2020)

. Data sources used in study This using primary data. The primary data obtained from results spread questionnaire to respondents (Puteri et al., 2019). Research methods This use method quantitative that has connection significant between variables studied For get the conclusion that will be explain description generally researched in the form of mark or score on the answer given to respondents to statement on the questionnaire (Afriady & I, 2022). The sampling design in the research This namely non-probability sampling. For background research, researcher No there is intervention in research (noncontrived setting). For time implementation using one (cross-section) with use data analysis ie testing hypothesis Subject study This is contributing employees in making report finance and Objects study This that is Islamic leadershi, Commitment Organization, Prevention Fraud Report Finance and Systems Information Accountancy to variable dependent Quality Report Finance.

Operationalization of research variables

In research This there is independent variable, namely Islamic leadership, Commitment Organization, Prevention Fraud Report Finance and Systems Information Accounting and variables dependent that is Quality Report Finance. Variable Islamic leadership be measured using 4 dimensions (Syamsuddin, 2014) that is Shiddiq , Tabligh , Amanah, Fathonah . Variable commitment organization be measured using 3 dimensions (Wiwisata, M. & Safitri, 2021) that is affective , sustainability , normative. Variable prevention fraud report finance be measured using 4 dimensions (IAM . Lestari & PC, 2021) that is determination policy anti -fraud, procedures prevention standard, technique control, sensitivity to fraud. Variable system information accountancy be measured using 3 dimensions (Andini & Yusrawati, 2015) that is implementation of SAK, recording every transaction in accordance with standard existing records , creation report finance . And variables quality report finance be measured using 4 dimensions (Ladewi et al., 2023) that is relevant , reliable , capable compared , yes understood. In deployment questionnaire, researcher sent an email to 60 employees working at the institution Islamic finance. From deployment questionnaire 32 people were found who gave it answer.

Table 1. Demographics

| No | Information | Frequency | % |
|----|--------------------|-----------|--------|
| 1. | Gender | | |
| | Woman | 20 | 62.5% |
| | Man | 12 | 37.5% |
| 2. | Age | | |
| | 18 - 21 Years | 2 | 6.3% |
| | 22 - 25 Years | 5 | 15.6%, |
| | 26 - 29 Years | 2 | 6.3% |
| | 30 - 33 Years | 4 | 12.5% |
| | 34 - 37 Years | 7 | 21.9% |
| | 38 - 41 Years | 6 | 18.8% |
| | 46 - 49 Years | 2 | 6.3%, |
| 3. | Level of education | | |
| | SMA/SMK | 8 | 25% |
| | 3-year diploma | 12 | 37.5% |

RESULTS

Descriptive statistics

The structural model in PLS is evaluated with use R2 for construct dependent , value path coefficient or t-value for each path for significance testing between construct in the model (Abdillah & Jogyianto, 2015) . Use of R-square for construct dependent, Stone-Geisser Q-Square test for predictive relevance and t test as well significance from path parameter coefficients structural. On research This the second test was carried out is inner model testing. Inner model testing has 3 types evaluation carried out namely R-square, Q-square and path coefficient, using SmartPLS software assistance. As for the results calculation Q-Square value is as following:

$$\begin{aligned} \text{Q-Square} &= 1 - (1 - R^2) \\ &= 1 - (1 - 0.615) \\ &= 1 - 0.086 \\ &= 0.914 \end{aligned}$$

Based on results calculation the so obtained Q-square results are 0.914 or 91.4%, so can stated that big diversity of research data This that is amounted to 91.4%, whereas the rest 8.6 % is explained by other outside variables study This.

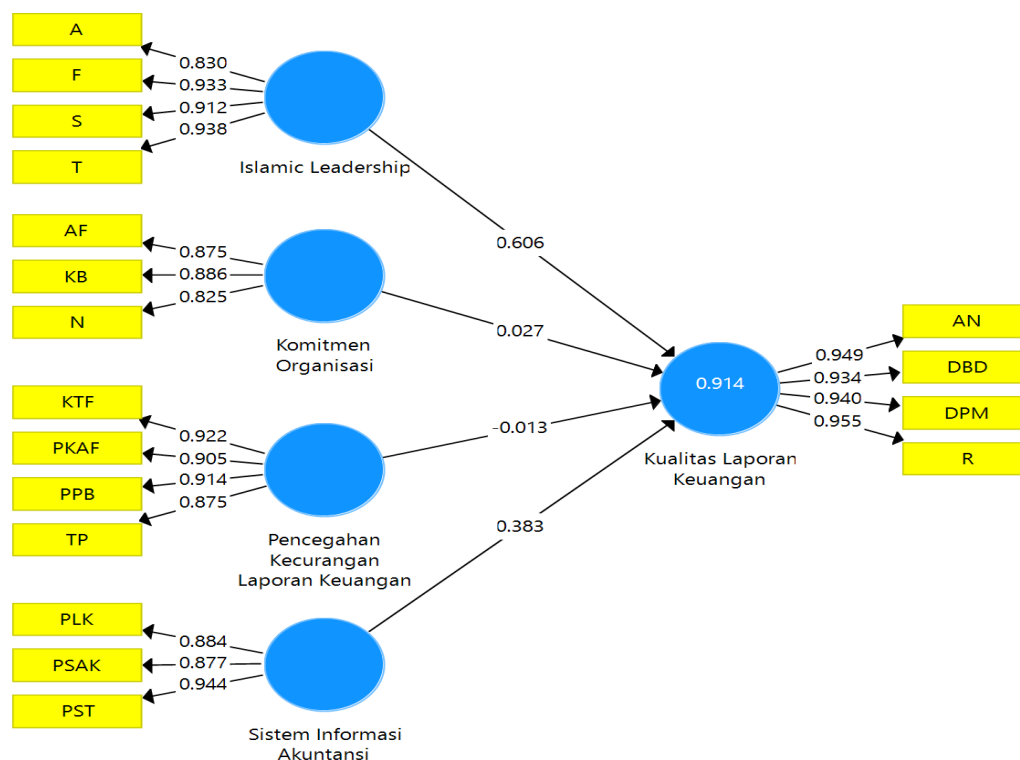


Figure 1. Inner Model

Regression results**Table 2. Path Coefficient**

| | Original Sample (O) | T Statistics (O/STDEV) | P Values |
|---|------------------------|---------------------------|----------|
| Islamic leadership -> Quality of Financial Reports | 0.606 | 2,153 | 0.032 |
| Organizational Commitment -> Quality of Financial Reports | 0.027 | 0.143 | 0.0887 |
| Fraud Prevention -> Quality of Financial Reports | -0.013 | 0.041 | 0.968 |
| Accounting Information Systems -> Quality of Financial Reports | 0.383 | 1,951 | 0.050 |

Table 2 shows results from the outer and inner model tests with use smartPLS This own objective For test and analyze connection between variable. Islamic leadership influential positive significant to quality report finance, variable commitment organization influential positive and in a way statistics No significant to quality report finance , variable prevention fraud influential negative and negative statistics No significant to quality report finances , so are variables system information accountancy influential positive and not significant to quality report finance .

DISCUSSIONS

Results from outer and inner model tests with use smartPLS This own objective For test and analyze connection between variable. Test result hypothesis influence Islamic leadership to quality report finance obtained The original sample result was 0.606 and the p-value was 0.032, meaning significance $0.032 < 0.05$, then H_1 is accepted, so can stated that Islamic leadership influential positive and in a way statistics significant to quality report finance . Study This in line with study (Herniyasa et al., 2015; Salia & Wibowo, 2022; Syamsuddin, 2014) . This matter showing from findings study this, in part big employees at the institution Islamic finance considers that with apply style Islamic leadership then report generated finances will the more quality, because principles applied ethics and integrity in Islamic leadership.

With apply Islamic moral and ethical principles, leaders can reduce risk happen manipulation report finance or practices No ethically possible reduce quality report finance. From the explanation the can proven with exists Lots amount Respondents who agree are appropriate with study (Khaliq, 2018) which states that Islamic leadership influential positive and significant to quality report finance. Test result hypothesis influence commitment organization to quality report finance, obtained results original sample of 0.027 and p-value of 0.887, that is significance $0.887 > 0.05$, then H_2 is accepted , so can stated that commitment organization influential positive and in a way statistics No significant to quality report finance . On study This showing that commitment organization own role important but in a way statistics give no influence so big to quality report finance. This matter in line with study (Fitrisyah & Rasuli, 2017; Murapi, 2020; Safitri et al., 2018; Setiyawati, 2013; Valenra et al., 2015)

On the results study previously showing that the more tall commitment owned organization , then its influence No too big to quality report finance . On results study This employees who have commitment is very necessary For optimizing all over information held For make report good and reliable finances.

Although results study This mention that commitment high organization No so big optimizing quality report finance, This can caused by a number of involving factors obscurity objective organization. If the goal company No defined with Good or nature ambiguous, employee Possible experience difficulty in understand connection between effort employee with his contribution to quality report finance . Condition like This can result lack of motivation For develop level optimal commitment. Test result hypothesis influence prevention fraud to quality report finance , obtained The original sample result was -0.013 and the p-value was 0.968, meaning significance $0.968 > 0.05$, H3 is rejected , so can stated that prevention fraud influential negative and negative statistics No significant to quality report finance . On research This showing that prevention fraud report finance No own role important to quality report finance . Prevention fraud report good finances No own influence in increase quality report finance . Research result This showing that the more tall prevention cheating , then quality report finance the more low , p This caused Because lack of implementation effective from policies and procedures prevention cheating . Although organization Possible own framework good job , if its implementation No consistent or No followed by , potential risk fraud Still still tall.

In the environment complex business , prevention fraud Possible difficult implemented in a way comprehensive . Structure complex and diverse organization activity operational can create gap where the action fraud can happen without detected . Prevention Possible No give adequate protection to integrity report finance. Test result hypothesis influence system information accountancy to quality report finance , obtained results original sample of 0.383 and p-value of 0.050, that is significance $0.050 < 0.05$, H4 is accepted , so can stated that system information accountancy influential positive and in a way statistics significant to quality report finance. Research shows that system information accountancy's own role is important to quality report finance . Study This in line with study (Aldino & Septiano, 2021; Animah et al., 2020; Ladewi et al., 2023; Prasetyaningrum Yunita, 2021; Purnama, 2020). This matter shows that the taller system information accounting , then the taller quality report finance. Accuracy of data produced by the System Information Accounting (AIS) supports quality reporting finance . System Information Accounting (AIS) on an ongoing basis automatic collect, store and process financial data so that reduce risk manual error caused human (human error) and improve reliability information used in report finance.

System Information Accountancy possible user for view stored data and control the entire manufacturing process report finance so that the information produced accurate and efficient. That matter in accordance with study (Wijaya & Ihsan Al Faruq, 2021) which states that System Information Accountancy influential positive and significant to quality report finance.

CONCLUSIONS

Based on results study can take conclusion as following : 1. Islamic leadership influential positive and significant to quality report finance. 2. Commitment Organization influential

positive and not significant to quality report finance. 3. Prevention fraud report finance influential negative and not significant to quality report finance. 4. System Information Accountancy is influential positive and significant to quality report finance .

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